

Financial Statements

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 AUSTRALIAN HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS
for the period ended 30 June 2009

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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Scope

I have audited the accompanying financial statements of the Australian Human Rights Commission (the Commission) for the year ended 30 June 2009. The financial statements comprise: a Statement by the Chief Executive and Chief Finance Officer; Income Statement; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Schedule of Contingencies; and Notes to and forming part of the Financial Statements, including a Summary of Significant Accounting Policies.

The Responsibility of the Chief Executive for the Financial Statements

The Chief Executive is responsible for the preparation and fair presentation of the financial statements in accordance with Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, including Australian Accounting Standards, which include Australian Accounting Interpretations. This includes establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with Australian National Audit Office Auditing Standards, which incorporate Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves obtaining audit evidence about the amounts and disclosures in the financial statements. The audit procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal controls relevant to the Commission's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive, as well as evaluating the overall presentation of the financial statements.

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

Independence

In conducting the audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the financial statements of the Australian Human Rights Commission:

- (a) have been prepared in accordance with Financial Minister's Orders made under the *Financial Management and Accountability Act 1997*, including Australian Accounting Standards; and
- (b) give a true and fair view of the matters required by the Finance Minister's Orders including the Australian Human Rights Commission's financial position as at 30 June 2009 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



P Hinchey
Senior Director
Delegate of the Auditor-General

Sydney
27 August 2009

AUSTRALIAN HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

for the period ended 30 June 2009

STATEMENT BY THE CHIEF EXECUTIVE AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the period ended 30 June 2009 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Ministers Orders made under the *Financial Management and Accountability Act 1997*, as amended.



The Hon. Catherine Branson QC
President & Chief Executive

25 August 2009



David Richards
Chief Finance Officer

25 August 2009

AUSTRALIAN HUMAN RIGHTS COMMISSION

INCOME STATEMENT*for the period ended 30 June 2009*

	Notes	2009 \$'000	2008 \$'000
INCOME			
Revenue			
Revenue from Government	3A	13,550	14,981
Sale of goods and rendering of services	3B	5,164	4,510
Other revenue	3C	49	49
Total revenue		18,763	19,540
Gains			
Other gains	3D	45	45
Total gains		45	45
TOTAL INCOME		18,808	19,585
EXPENSES			
Employee benefits	4A	11,036	10,750
Suppliers	4B	8,218	8,622
Depreciation and amortisation	4C	266	380
Finance costs	4D	25	23
Write-down and impairment of assets	4E	18	13
TOTAL EXPENSES		19,563	19,788
DEFICIT		(755)	(203)

The above statement should be read in conjunction with the accompanying notes.

BALANCE SHEET

as at 30 June 2009

	Notes	2009 \$'000	2008 \$'000
ASSETS			
Financial Assets			
Cash and cash equivalents	5A	1,150	511
Trade and other receivables	5B	6,658	7,440
Total financial assets		7,808	7,951
Non-Financial Assets			
Infrastructure, plant and equipment	6A,D	1,413	1,626
Intangibles	6B,E	36	20
Other non-financial assets	6C	191	250
Total non-financial assets		1,640	1,896
TOTAL ASSETS		9,448	9,847
LIABILITIES			
Payables			
Suppliers	7A	510	311
Other payables	7B	466	1,069
Total payables		976	1,380
Non-Interest Bearing Liabilities			
Lease incentives	8A	97	146
Total non-interest bearing liabilities		97	146
Provisions			
Employee provisions	9A	2,558	2,376
Other provisions	9B	2,945	2,190
Total provisions		5,503	4,566
TOTAL LIABILITIES		6,576	6,092
NET ASSETS		2,872	3,755
EQUITY			
Contributed equity		1,342	1,342
Reserves		823	1,094
Retained surplus		707	1,319
TOTAL EQUITY		2,872	3,755
Current Assets		7,892	8,040
Non-Current Assets		1,556	1,807
Current Liabilities		3,067	4,518
Non-Current Liabilities		3,509	1,574

The above statement should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2009

	Retained Earnings		Asset Revaluation Reserves		Contributed Equity/Capital		Total Equity	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Opening balance								
Balance carried forward from previous period	1,319	1,426	1,094	1,763	1,342	1,231	3,755	4,420
Adjustment for prior year accounting error	(3)	96	-	-	-	-	(3)	96
Adjustment for changes in prior year provisions	146	-	-	-	-	-	146	-
Adjusted opening balance	1,462	1,522	1,094	1,763	1,342	1,231	3,898	4,516
Income and expenses								
Revaluations recognised directly in equity:								
Computer plant and equipment	-	-	29	103	-	-	29	103
Leasehold improvements	-	-	(300)	(772)	-	-	(300)	(772)
Sub-total income and expenses recognised directly in equity	-	-	(271)	(669)	-	-	(271)	(669)
Deficit for the period	(755)	(203)	-	-	-	-	(755)	(203)
Total income and expenses	(755)	(203)	(271)	(669)	-	-	(1,297)	(872)
Contributions by Owners								
Appropriation (equity injection)	-	-	-	-	-	111	-	111
Sub-total transactions with owners	-	-	-	-	-	111	-	111
Closing balance at 30 June attributable to the Australian Government	707	1,319	823	1,094	1,342	1,342	2,872	3,755

The above statement should be read in conjunction with the accompanying notes.

CASH FLOW STATEMENT*for the period ended 30 June 2009*

	2009 \$'000	2008 \$'000
Notes		
OPERATING ACTIVITIES		
Cash received		
Goods and services	6,465	4,648
Appropriations	13,550	14,981
Net GST received	59	297
Cash from the Official Public Account	1,500	-
Total cash received	<u>21,574</u>	<u>19,926</u>
Cash used		
Employees	(10,855)	(10,252)
Suppliers	(9,321)	(8,771)
Total cash used	<u>(20,176)</u>	<u>(19,023)</u>
Net cash from operating activities	10 <u>1,398</u>	<u>903</u>
INVESTING ACTIVITIES		
Cash used		
Purchase of property, plant and equipment	(267)	(268)
Purchase of intangibles	(30)	(17)
Total cash used	<u>(297)</u>	<u>(285)</u>
Net cash used by investing activities	<u>(297)</u>	<u>(285)</u>
FINANCING ACTIVITIES		
Cash received		
Contributed equity	-	111
Total cash received	-	111
Cash used		
Other cash used	(462)	(1,500)
Total cash used	<u>(462)</u>	<u>(1,500)</u>
Net cash used by financing activities	<u>(462)</u>	<u>(1,389)</u>
Net increase/(decrease) in cash held	<u>639</u>	<u>(771)</u>
Cash and cash equivalents at the beginning of the reporting period	511	1,282
Cash and cash equivalents at the end of the reporting period	5A <u>1,150</u>	<u>511</u>

The above statement should be read in conjunction with the accompanying notes.

AUSTRALIAN HUMAN RIGHTS COMMISSION

SCHEDULE OF COMMITMENTS

as at 30 June 2009

BY TYPE	2009 \$'000	2008 \$'000
Commitments Receivable		
Sublease rental income	(1,416)	(2,176)
Other commitments receivable	(1,531)	(4,012)
Total Commitments Receivable	(2,947)	(6,188)
Capital Commitments		
Infrastructure, plant and equipment ¹	3	179
Total capital commitments	3	179
Other commitments		
Operating leases ²	5,252	7,971
Other commitments payable	949	126
Total other commitments	6,201	8,097
Net commitments by type	3,257	2,088
BY MATURITY		
Commitments receivable		
Operating lease income		
One year or less	(704)	(777)
From one to five years	(712)	(1,399)
Total operating lease income	(1,416)	(2,176)
Other commitments receivable		
One year or less	(1,299)	(1,137)
From one to five years	(232)	(2,875)
Total other commitments receivable	(1,531)	(4,012)
Commitments payable		
Capital commitments		
One year or less	3	179
Total capital commitments	3	179
Operating lease commitments		
One year or less	2,702	2,660
From one to five years	2,550	5,311
Total operating lease commitments	5,252	7,971
Other Commitments		
One year or less	912	93
From one to five years	37	33
Total other commitments	949	126
Net Commitments by Maturity	3,257	2,088

Note: Commitments are GST inclusive where relevant.

1. Outstanding payments for leasehold improvements.

Nature of leases/General description

2. Operating leases included are effectively non-cancellable and comprise:

Leases for office accommodation

Lease payments are subject to fixed annual rental increases. The initial periods of office accommodation are still current and there are no options in the lease agreement to renew.

Agreements for the provision of motor vehicles to senior executive officers

No contingent rentals exist and there are no renewal or purchase options available to the Commission.

Lease agreement in relation to the provision of desktop computer equipment and printers

The lessor provides all desktop computer equipment and software. The lease agreement allows for variations to the duration of the rental period and to the equipment being provided.

Other commitments

Consists of agreements with other entities for the provision of goods and services, outgoings and agreements equally proportionately unperformed.

The above schedule should be read in conjunction with the accompanying notes.

SCHEDULE OF CONTINGENCIES
as at 30 June 2009

	2008	2007
	\$'000	\$'000
Contingent assets	-	-
Contingent liabilities	-	-
<i>Net contingent assets/(liabilities)</i>	<u>-</u>	<u>-</u>

Details of each class of contingent liabilities and assets, including those not included above because they cannot be quantified, are disclosed in Note 11: Contingent Liabilities and Assets.

The above schedule should be read in conjunction with the accompanying notes.

Australian Human Rights Commission
Notes to and forming part of the financial statements
 for the period ended 30 June 2009

Note 1: Summary of Significant Accounting Policies

1.1 Objectives of the Australian Human Rights Commission

The Australian Human Rights Commission (the Commission) is an Australian Government agency. The objective of the Commission is to ensure that Australians have access to independent human rights complaint handling and public inquiries processes and benefit from human rights education, promotion, monitoring and compliance activities.

The Commission is structured to meet the following outcome:

"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."

Commission activities contributing toward these outcomes are classified as departmental. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Commission in its own right.

Departmental activities are identified under one Output:

"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."

The continued existence of the Commission in its present form and with its present programs is dependent on Government policy and on continuing appropriations by Parliament for the Commission's administration and programs.

1.2 Basis of Preparation of the Financial Report

The financial statements and notes are required by section 49 of the *Financial Management and Accountability Act 1997* and are a general purpose financial report.

The Financial Statements and notes have been prepared in accordance with:

- Finance Minister's Orders (or FMOs) for reporting periods ending on or after 1 July 2008; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial report has been prepared on an accrual basis and is in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial report is presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Unless an alternative treatment is specifically required by an accounting standard or the FMO, assets and liabilities are recognised in the balance sheet when and only when it is probable that future economic benefits will flow to the entity or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under Agreements Equally Proportionately Unperformed are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the schedule of commitments and the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the income statement when and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

1.3 Significant Accounting Judgements and Estimates

No significant accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

Australian Human Rights Commission
Notes to and forming part of the financial statements
for the period ended 30 June 2009

1.4 Changes in Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date as stated in the standard. No new accounting standards, amendments to standards issued by the Australian Accounting Standards Board that are applicable in the current period have had a material affect on the Commission.

Future Australian Accounting Standard Requirements

New standards, amendments to standards, and interpretations that are applicable to future periods have been issued by the Australian Accounting Standards Board. It is estimated that adopting these pronouncements, when effective, will have no material impact on future reporting periods.

1.5 Revenue

Revenue from Government

Amounts appropriated for departmental output appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue when the Commission gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

Appropriations receivable are recognised at their nominal amounts.

Other Types of Revenue

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer;
- the seller retains no managerial involvement nor effective control over the goods;
- the revenue and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the entity.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits associated with the transaction will flow to the entity.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at balance date. Allowances are made when collectability of the debt is no longer probable.

1.6 Gains

Other Resources Received Free of Charge

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

Sale of Assets

Gains from disposal of non-current assets are recognised when control of the asset has passed to the buyer.

Australian Human Rights Commission
Notes to and forming part of the financial statements
for the period ended 30 June 2009

1.7 Transactions with the Government as Owner

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) are recognised directly in contributed equity in that year.

1.8 Employee Benefits

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of balance date are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

All other employee benefit liabilities are measured at the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Commission is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that applied at the time the leave is taken, including the Commission's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined in accordance with applicable FMOs issued by the Department of Finance and Deregulation as at 30 June 2009. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The Commission recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

Staff of the Commission are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance and Deregulation as an administered item.

The Commission makes employer contributions to the employee superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Government of the superannuation entitlements of the Commission's employees. The Commission accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

1.9 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased non-current assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Australian Human Rights Commission Notes to and forming part of the financial statements for the period ended 30 June 2009

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

1.10 Cash

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

1.11 Financial Assets

The Commission classifies its financial assets as 'loans and receivables'.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recognised and derecognised upon 'trade date'.

Effective Interest Method

The effective interest method is a method of calculating 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.

Loans and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non current assets. Loans and receivables are measured at cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at each balance date.

- *financial assets held at cost* - if there is objective evidence that an impairment loss has been incurred for loans and receivables held at cost, the amount of the loss is measured as the difference between the asset's carrying amount and the original value of the asset. The carrying amount is reduced by way of an allowance account. The loss is recognised in the income statement.

1.12 Financial Liabilities

Financial liabilities are classified as 'other financial liabilities'.

Financial liabilities are recognised and derecognised upon 'trade date'.

Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Australian Human Rights Commission
Notes to and forming part of the financial statements
for the period ended 30 June 2009

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

1.13 Contingent Liabilities and Contingent Assets

Contingent Liabilities and Contingent Assets are not recognised in the Balance Sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

1.14 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

1.15 Property, Plant and Equipment

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Balance Sheet, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'makegood' provisions in property leases taken up by the Commission where there exists an obligation to restore the property to its original condition. These costs are included in the value of the Commission's leasehold improvements with a corresponding provision for the 'makegood' recognised.

Revaluations

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measured at:
Computer, plant and equipment	Market value
Leasehold improvements	Depreciated replacement cost

Following initial recognition at cost, property plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result except to the extent that they reverse a previous revaluation increment for that class.

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

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Australian Human Rights Commission Notes to and forming part of the financial statements for the period ended 30 June 2009

Depreciation

Depreciable infrastructure, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Commission using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<u>2009</u>	<u>2008</u>
Leasehold improvements	Lease term	Lease term
Computer, plant and equipment	4 to 10 years	4 to 10 years

Impairment

All assets are assessed for impairment at 30 June. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Commission were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

1.16 Intangibles

The Commission's intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the Commission's software are 2 to 5 years (2007-08: 2 to 5 years).

All software assets have been assessed for indications of impairment as at 30 June 2009.

1.17 Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST:

- except where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- except for receivables and payables.

Note 2: Events After the Balance Sheet Date

The Commission is not aware of any significant events that have occurred since balance date which warrant disclosure in these financial statements.

Australian Human Rights Commission
Notes to and forming part of the financial statements
for the period ended 30 June 2009

Note 3: Income

	2009 \$'000	2008 \$'000
Note 3A: Revenue from Government		
Appropriations:		
Departmental outputs	13,550	14,981
Total revenue from Government	13,550	14,981
Note 3B: Sale of Goods and Rendering of Services		
Provision of goods - related entities	-	1
Provision of goods - external parties	5	16
Rendering of services - related entities	4,744	4,217
Rendering of services - external parties	415	276
Total sale of goods and rendering of services	5,164	4,510
Note 3C: Other Revenue		
Deferred revenue	49	49
Total other revenue	49	49
Note 3D: Other Gains		
Resources received free of charge	45	45
Total other gains	45	45

Note 4: Expenses

	2009 \$'000	2008 \$'000
Note 4A: Employee Benefits		
Wages and salaries	8,633	8,328
Superannuation:		
Defined contribution plans	590	144
Defined benefit plans	768	1,100
Leave and other entitlements	806	1,000
Separation and redundancies	169	101
Other employee expenses	70	77
Total employee benefits	11,036	10,750
Note 4B: Suppliers		
Provision of goods – related entities	4	10
Provision of goods – external parties	756	850
Rendering of services – related entities	881	912
Rendering of services – external parties	4,483	4,903
Operating lease rentals - external parties:		
Minimum lease payments	2,055	1,913
Workers compensation premiums	39	34
Total supplier expenses	8,218	8,622

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Australian Human Rights Commission
Notes to and forming part of the financial statements
for the period ended 30 June 2009

Note 4: Expenses (continued)

	2009 \$'000	2008 \$'000
Note 4C: Depreciation and Amortisation		
Depreciation		
Infrastructure, plant and equipment:		
Computer, plant and equipment	175	215
Total depreciation	175	215
Amortisation		
Infrastructure, plant and equipment:		
Leasehold improvements	22	109
Deferred costs - make good	55	50
Intangibles		
Computer Software	14	6
Total amortisation	91	165
Total depreciation and amortisation	266	380
Note 4D: Finance Costs		
Unwinding of discount	25	23
Total finance costs	25	23
Note 4E: Write-Down and Impairment of Assets		
Financial assets		
Bad debts expense	2	1
Non-financial assets		
Infrastructure, plant and equipment - written off	16	12
Total write-down and impairment of assets	18	13

Note 5: Financial Assets

	2009 \$'000	2008 \$'000
Note 5A: Cash and Cash Equivalents		
Cash on hand or on deposit	1,150	511
Total cash and cash equivalents	1,150	511

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Note 5: Financial Assets (continued)

	2009	2008
	\$'000	\$'000
Note 5B: Trade and Other Receivables		
Goods and services - related entities	360	44
Goods and services - external parties	86	117
Total receivables for goods and services	446	161
Appropriations receivable:		
for existing outputs	6,212	7,250
Total appropriations receivable	6,212	7,250
GST receivable from the Australian Taxation Office	-	29
Total trade and other receivables (gross)	6,658	7,440

All trade and other receivable assets are current.

Receivables are aged as follows:

Not overdue	6,636	7,431
Overdue by:		
Less than 30 days	22	1
30 to 60 days	-	-
61 to 90 days	-	-
More than 90 days	-	8
Total receivables (gross)	6,658	7,440

Note 6: Non-Financial Assets

	2009	2008
	\$'000	\$'000
Note 6A: Infrastructure, Plant and Equipment		
Computer, plant and equipment		
Gross carrying value (at fair value)	722	635
Accumulated depreciation	-	-
Total computer, plant and equipment	722	635
Leasehold improvements		
Gross carrying value (at fair value)	691	991
Accumulated depreciation	-	-
Total leasehold improvements	691	991
Total infrastructure, plant and equipment (non-current)	1,413	1,626

All revaluations were conducted in accordance with the revaluation policy stated at Note 1. In 2008-09, an independent valuer (AON Valuation Services) conducted the revaluations.

A revaluation decrement of \$299,990 for leasehold improvements (2008: decrement of \$771,960) was credited to the revaluation reserve and a revaluation increment of \$28,698 for computer, plant and equipment was debited to the asset revaluation reserve by asset class and included in the equity section of the balance sheet; no increments or decrements were expensed (2008: nil expensed).

No indicators of impairment were found for infrastructure, plant and equipment.

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Note 6: Non-Financial Assets (continued)

	2009 \$'000	2008 \$'000
Note 6B: Intangibles		
Computer software (at cost)		
Internally developed – in use	440	410
Internally customised – in use	28	28
Total Computer Software	468	438
Accumulated amortisation	(432)	(418)
Total intangibles (non-current)	36	20

No indicators of impairment were found for intangible assets.

Note 6C: Other Non-Financial Assets

Prepayments	84	89
Deferred costs - make good	388	388
Accumulated amortisation - make good	(281)	(227)
Total other non-financial assets	191	250

No indicators of impairment were found for other non-financial assets.

All other non-financial assets are represented by:

Current	84	89
Non-current	107	161
Total other non-financial assets	191	250

Note 6D: Analysis of Infrastructure, Plant and Equipment

TABLE A – Reconciliation of the opening and closing balances of infrastructure, plant and equipment (2008-09)

Item	Infrastructure, plant and equipment		
	Computer, plant & equipment \$'000	Leasehold improvements \$'000	Total \$'000
As at 1 July 2008			
Gross book value	635	991	1,626
Accumulated depreciation/amortisation and impairment	-	-	-
Net book value 1 July 2008	635	991	1,626
Additions:			
By purchase	245	22	267
By transfer	4	-	4
Revaluations and impairments through equity	29	(300)	(271)
Depreciation/amortisation expense	(175)	(22)	(197)
Disposals:			
Other disposals	(16)	-	(16)
Net book value 30 June 2009	722	691	1,413
Net book value as of 30 June 2009 represented by:			
Gross book value	722	691	1,413
Accumulated depreciation/amortisation and impairment	-	-	-
	722	691	1,413

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Note 6: Non-Financial Assets (continued)

Note 6D: Analysis of Infrastructure, Plant and Equipment (continued)

TABLE A – Reconciliation of the opening and closing balances of infrastructure, plant and equipment (2007-08)

Item	Infrastructure, plant and equipment		
	Computer, plant & equipment	Leasehold improvements	Total
	\$'000	\$'000	\$'000
As at 1 July 2007			
Gross book value	599	1,763	2,362
Accumulated depreciation/amortisation and impairment	-	-	-
Net book value 1 July 2007	599	1,763	2,362
Additions:			
By purchase	159	109	268
Net revaluation increment/(decrement) recognised through equity	103	(772)	(669)
Depreciation/amortisation expense	(215)	(109)	(324)
Disposals:			
Other disposals	(11)	-	(11)
Net book value 30 June 2008	635	991	1,626
Net book value as of 30 June 2008 represented by:			
Gross book value	635	991	1,626
Accumulated depreciation/amortisation and impairment	-	-	-
	635	991	1,626

Note 6E: Analysis of Intangibles

Table B: Reconciliation of the opening and closing balances of intangibles (2008-09)

Item	Intangibles	
	Computer software	Total
	\$'000	\$'000
As at 1 July 2008		
Gross book value	438	438
Accumulated depreciation/amortisation and impairment	(418)	(418)
Net book value 1 July 2008	20	20
Additions:		
By purchase or internally developed	30	30
Amortisation	(14)	(14)
Net book value 30 June 2009	36	36
Net book value as of 30 June 2009 represented by:		
Gross book value	468	468
Accumulated amortisation and impairment	(432)	(432)
	36	36

Table B: Reconciliation of the opening and closing balances of intangibles (2007-08)

Item	Intangibles	
	Computer software	Total
	\$'000	\$'000
As at 1 July 2007		
Gross book value	421	421
Accumulated amortisation and impairment	(412)	(412)
Net book value 1 July 2007	9	9
Additions:		
By purchase or internally developed	17	17
Amortisation	(6)	(6)
Net book value 30 June 2008	11	11
Net book value as of 30 June 2008 represented by:		
Gross book value	438	438
Accumulated amortisation and impairment	(418)	(418)
	20	20

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Note 7: Payables

	2009 \$'000	2008 \$'000
Note 7A: Suppliers		
Trade creditors	510	311
Total supplier payables	510	311
Supplier payables - related entities are represented by:		
Current	62	93
Supplier payables - external parties are represented by:		
Current	448	218
Total supplier payables	510	311

Settlement is generally made in accordance with the terms of the supplier invoice.

Note 7B: Other Payables

Accrued expenses	447	1,069
GST payable to the ATO	19	-
Total Other Payables	466	1,069
Other payables - related entities are represented by:		
Current	143	110
Other payables - external parties are represented by:		
Current	289	380
Non-current	34	579
Total other payables	466	1,069

Note 8: Non-interest Bearing Liabilities

	2009 \$'000	2008 \$'000
Note 8A: Other Non-interest Bearing Liabilities		
Lease incentives ¹	97	146
Total other non-interest bearing liabilities	97	146
Other non-interest bearing liabilities are expected to be settled in:		
Less than 12 months	49	49
More than 12 months	48	97
	97	146

Details of non-interest bearing liabilities:

- i. Lease incentive included in property operating lease

Note 9: Provisions

	2009 \$'000	2008 \$'000
Note 9A: Employee Provisions		
Salaries and wages	136	101
Leave	2,384	2,241
Superannuation	25	15
Other	13	19
Total employee provisions	2,558	2,376
Employee provisions are represented by:		
Current	2,076	1,963
Non-current	482	413
Total employee provisions	2,558	2,376

The classification of current employee provisions includes amounts for which there is not an unconditional right to defer settlement by one year, hence in the case of employee provisions the above classification does not represent the amount expected to be settled within one year of reporting date. Employee provisions expected to be settled in twelve months from the reporting date were \$983,255 (2008: \$1,135,293), and in excess of one year \$1,578,362 (2008: \$1,241,818).

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Note 9: Provisions (continued)

	2009	2008
	\$'000	\$'000
Note 9B: Other Provisions		
Revenue received in advance	2,416	1,442
Provision for contract obligations	19	263
Provision for restoration obligations	510	485
Total other provisions	2,945	2,190
Other provisions are represented by:		
Current	2,435	1,705
Non-current	510	485
Total other provisions	2,945	2,190

	Revenue received in advance \$'000	Provision for contract obligations \$'000	Provision for restoration obligations \$'000	Total \$'000
Carrying amount 1 July 2008	1,442	263	485	2,190
Additional provisions made	4,111	16	-	4,127
Amounts used	(3,137)	(260)	-	(3,397)
Amounts reversed	-	-	-	-
Unwinding of discount	-	-	25	25
Closing balance 2009	2,416	19	510	2,945

The Commission currently has an agreement for the leasing of premises which have provisions requiring the Commission to restore the premises to their original condition at the conclusion of the lease. The Commission has made a provision to reflect the present value of this obligation.

Note 10: Cash Flow Reconciliation**Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement**

	2009	2008
	\$'000	\$'000
Report cash and cash equivalents as per:		
Cash flow statement	1,150	511
Balance sheet	1,150	511
Difference	-	-

Reconciliation of operating result to net cash from operating activities:

Operating result	(755)	(203)
Depreciation /amortisation	266	380
Finance costs and restoration obligations	25	23
Net write down of financial assets	(2)	(1)
Net write down of non-financial assets	16	12
Adjustment for prior year accounting error	(3)	96
Adjustment for changes in prior year provisions	146	-
Cash transferred from the Official Public Account	1,500	-
(Increase) / decrease in net receivables	(256)	(99)
(Increase) / decrease in prepayments	5	64
Increase / (decrease) in employee provisions	182	498
Increase / (decrease) in supplier payables	199	69
Increase / (decrease) in accrued expenses	(622)	645
Increase / (decrease) in other provisions	730	(532)
Increase / (decrease) in other payables	19	-
Increase / (decrease) non-interest bearing liabilities	(49)	(49)
Net cash from operating activities	1,398	903

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Note 11: Contingent Liabilities and Assets

Unquantifiable Contingencies

At 30 June 2009, the Commission was named as a respondent in one application before the Federal Court and one matter before the Administrative Appeals Tribunal.

The Commission is also appearing in one matter as an intervener before the Family Court of Australia.

It is not possible to estimate the amounts of the eventual payments that may be required in relation to the unresolved claims, though it is not common for costs to be awarded against the Commission in these matters.

Note 12: Senior Executive Remuneration

	<u>2009</u>	<u>2008</u>
The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:		
\$130 000 to \$144 999	6	9
\$145 000 to \$159 999	2	1
\$160 000 to \$174 999	1	-
\$190 000 to \$204 999	2	2
\$205 000 to \$219 999	-	1
\$235 000 to \$249 999	-	1
\$250 000 to \$264 999	2	1
\$265 000 to \$279 999	1	-
Total	<u><u>14</u></u>	<u><u>15</u></u>
The aggregate amount of total remuneration of senior executives shown above.	<u><u>\$2,479,004</u></u>	<u><u>\$2,480,957</u></u>
The aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.	<u><u>Nil</u></u>	<u><u>Nil</u></u>

Note 13: Remuneration of Auditors

	<u>2009</u>	<u>2008</u>
	<u>\$'000</u>	<u>\$'000</u>
Financial statement audit services were provided free of charge to the Commission.		
The fair value of the services provided by the Auditor-General was:		
Financial Statement Audit	<u>45</u>	<u>45</u>
	<u><u>45</u></u>	<u><u>45</u></u>

No other services were provided by the Auditor-General.

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Note 14: Financial Instruments

	2009	2008
	<u>\$'000</u>	<u>\$'000</u>
Note 14A: Categories of Financial Instruments		
Financial Assets		
Loans and receivables:		
Cash and cash equivalents	1,150	511
Trade receivables	446	190
Appropriation receivable	6,212	7,250
Carrying amount of financial assets	<u>7,808</u>	<u>7,951</u>
Financial Liabilities		
Other liabilities:		
Trade creditors	510	311
Accrued expenses	466	1,069
Lease incentives	97	146
Revenue received in advance	2,416	1,442
Carrying amount of financial liabilities	<u>3,489</u>	<u>2,968</u>

14B: Fair value of financial instruments

	Carrying amount	Fair value	Carrying amount	Fair value
	2009	2009	2008	2008
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash and cash equivalents	1,150	1,150	511	511
Trade receivables	446	446	190	190
Appropriation receivable	6,212	6,212	7,250	7,250
Total	7,808	7,808	7,951	7,951
Financial Liabilities				
Trade creditors	510	510	311	311
Accrued expenses	466	466	1,069	1,069
Lease incentives	97	97	146	146
Revenue received in advance	2,416	2,416	1,442	1,442
Total	3,489	3,489	2,968	2,968

14C: Credit risk

The Commission's maximum exposures to credit risk at reporting date in relation to each class of recognised financial asset is the carrying amount of those assets as indicated in the Balance Sheet.

The Commission has no significant exposures to any concentrations of credit risk.

The Commission does not hold any collateral to mitigate against credit risk.

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Note 14: Financial Instruments (continued)

Credit quality of financial instruments not past due or individually determined as impaired:

	Not past due nor impaired 2009 \$'000	Not past due nor impaired 2008 \$'000	Past due or impaired 2009 \$'000	Past due or impaired 2008 \$'000
Loans and receivables				
Cash and cash equivalents	1,150	511	-	-
Trade receivables	886	181	22	9
Appropriation receivable	5,750	7,250	-	-
Total	7,786	7,942	22	9

Ageing of financial assets that are past due but not impaired for 2009:

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables					
Trade receivables	22	-	-	-	22
Total	22	-	-	-	22

Ageing of financial assets that are past due but not impaired for 2008:

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables					
Trade receivables	1	-	-	8	9
Total	1	-	-	8	9

14D: Liquidity risk

The Commission's financial liabilities are payables, accrued expenses, revenue received in advance and other non-interest bearing liabilities. The exposure to liquidity risk is based on the notion that the Commission will encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and mechanisms available to the Commission (e.g. Advance to the Minister for Finance) and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

The following tables illustrate the maturities for financial liabilities:

	On demand 2009 \$'000	within 1 year 2009 \$'000	1 to 5 years 2009 \$'000	> 5 years 2009 \$'000	Total 2009 \$'000
Other liabilities					
Trade creditors	-	510	-	-	510
Accrued expenses	-	-	-	-	-
Lease incentives	-	49	56	-	105
Revenue received in advance	-	2,056	-	-	2,056
Total	-	2,615	56	-	2,671

	On demand 2008 \$'000	within 1 year 2008 \$'000	1 to 5 years 2008 \$'000	> 5 years 2008 \$'000	Total 2008 \$'000
Other liabilities					
Trade creditors	-	311	-	-	311
Accrued expenses	-	490	579	-	1,069
Lease incentives	-	49	97	-	146
Revenue received in advance	-	1,442	-	-	1,442
Total	-	2,292	676	-	2,968

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Note 14: Financial Instruments (continued)

14E: Market risk

The Commission holds basic financial instruments that do not expose the Commission to certain market risks. The Commission is not exposed to 'Interest Rate Risk', 'Currency Risk' or 'Other Price Risk'.

Note 15: Appropriations

Table A: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Ordinary Annual Services Appropriations

Particulars	Departmental Outputs		Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Balance brought forward from previous period	7,758	7,012	7,758	7,012
Appropriation Act:				
Appropriation Act (No.1) 2008-09	13,550	15,500	13,550	15,500
Appropriation Act (No.3) 2008-09	-	(519)	-	(519)
Appropriation Act (No.5) 2008-09	-	-	-	-
Reductions of appropriations (Appropriation Act section 9)	-	-	-	-
Administered appropriation lapsed (Appropriation Act section 8)	-	-	-	-
Advance to the Finance Minister (Appropriation Act section 11)	-	-	-	-
Comcover receipts (Appropriation Act section 12)	-	-	-	-
FMA Act:				
Refunds credited (FMA section 30)	-	-	-	-
Appropriations to take account of recoverable GST (FMA section 30A)	59	297	59	297
Annotations to 'net appropriations' (FMA section 31)	6,465	4,648	6,465	4,648
Adjustment of appropriations on change of entity function (FMA section 32)	-	-	-	-
Total appropriation available for payments	27,832	26,938	27,832	26,938
Cash payments made during the year (GST inclusive)	20,473	19,180	20,473	19,180
Appropriations credited to Special Accounts (excluding GST)	-	-	-	-
Balance of Authority to Draw Cash from the Consolidated Revenue Fund for Ordinary Annual Services Appropriations	7,359	7,758	7,359	7,758
Represented by:				
Cash at bank and on hand	1,147	508	1,147	508
Departmental appropriations receivable	6,212	7,250	6,212	7,250
Undrawn, unexpired administered appropriations	-	-	-	-
Total	7,359	7,758	7,359	7,758

Departmental and non-operating appropriations do not lapse at financial year end.

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Note 15: Appropriations (continued)

Table B: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Other than Ordinary Annual Services Appropriations

Particulars	Non – operating Equity		Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Balance brought forward from previous period	3	20	3	20
Appropriation Act:				
Appropriation Act (No.2) 2008-09	-	111	-	111
Appropriation Act (No.4) 2008-09	-	-	-	-
Appropriation Act (No.6) 2008-09	-	-	-	-
Reductions of appropriations (Appropriation Act section 11)	-	-	-	-
Administered appropriation lapsed (Appropriation Act section 7 & 8)	-	-	-	-
Advance to the Finance Minister (Appropriation Act section 12)	-	-	-	-
FMA Act:				
Refunds credited (FMA section 30)	-	-	-	-
Appropriations to take account of recoverable GST (FMA section 30A)	-	-	-	-
Adjustment of appropriations on change of entity function (FMA section 32)	-	-	-	-
Total appropriations available for payments	-	131	-	131
Cash payments made during the year (GST inclusive)	-	128	-	128
Appropriations credited to Special Accounts (GST exclusive)	-	-	-	-
Balance of Authority to Draw Cash from the Consolidated Revenue Fund for Other Than Ordinary Annual Services Appropriations	3	3	3	3
Represented by:				
Cash at bank and on hand	3	3	3	3
Appropriation receivable	-	-	-	-
Undrawn, unlapsd administered appropriations	-	-	-	-
Total	3	3	3	3

Note 16: Special Accounts

The Commission has an 'Other Trust Monies' and a 'Service for Other Governments and Non Agency Bodies' special accounts. Both accounts were established under Section 20 of the *Financial Management and Accountability Act 1997* (FMA Act). For the year ended 30 June 2008 both of these accounts had nil opening and closing balances and there were no transactions debited or credited to them in the 2008-09 financial year.

The purpose of the 'Other Trust Monies' special account is for the expenditure of monies temporarily held on trust or otherwise for the benefit of a person other than the Commonwealth. Any money held thus is special public money under section 16 of the FMA Act.

The purpose of the 'Services for Other Governments and Non Agency Bodies' special account is for the expenditure in connection with services performed on behalf of other Governments and bodies that are not Agencies under the FMA Act.

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Note 17: Reporting of Outcomes

The Commission is structured to meet one outcome. The Commission outcome and output structure is outlined in Note 1.1 to these financial statements. All resources available to be used by the Commission are directed towards the achievement of the Commission's outcome.

Note 17A:
Net Cost of Outcome Delivery

	Outcome 1		Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Expenses				
Departmental	19,563	19,788	19,563	19,788
Total expenses	19,563	19,788	19,563	19,788
Costs recovered from provision of goods and services to the non government sector				
Departmental	420	292	420	292
Total costs recovered	420	292	420	292
Other external revenues				
Departmental	4,793	4,218	4,793	4,218
Total other external revenues	4,793	4,218	4,793	4,218
Net cost/(contribution) of outcome	14,350	15,278	14,350	15,278

Net costs shown include intra-government costs that are eliminated in calculating the actual Budget Outcome. Refer to the Outcome Resourcing Table on page 11 of this Annual Report.

Note 17B:
Major Classes of Departmental Revenues and Expenses by Output Group and Output

Outcome 1	Output 1		Outcome 1 Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Departmental expenses				
Employee benefits	11,036	10,750	11,036	10,750
Suppliers	8,218	8,622	8,218	8,622
Depreciation and amortisation	266	380	266	380
Finance costs	25	23	25	23
Other expenses	18	13	18	13
Total departmental expenses	19,563	19,788	19,563	19,788
Funded by:				
Revenues from Government	13,550	14,981	13,550	14,981
Sales of goods and services	5,164	4,510	5,164	4,510
Other revenues	49	49	49	49
Total departmental revenues	18,763	19,540	18,763	19,540

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Note 17: Reporting of Outcomes

Note 17C:
Major Classes of Departmental Assets and Liabilities by Output Group and Output

Outcome 1	Output 1		Outcome 1 Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Departmental assets				
Cash and cash equivalents	1,150	511	1,150	511
Trade and other receivables	6,658	7,440	6,658	7,440
Infrastructure, plant and equipment	1,413	1,626	1,413	1,626
Intangibles	36	20	36	20
Other non-financial assets	191	250	191	250
Total departmental assets	9,448	9,847	9,448	9,847
Departmental liabilities				
Suppliers	510	311	510	311
Employee provisions	2,558	2,376	2,558	2,376
Lease incentives	97	146	97	146
Other provisions and payables	3,411	3,259	3,411	3,259
Total departmental liabilities	6,576	6,092	6,576	6,092