

2010

The Legislative Assembly
of the Australian Capital Territory

Correction and Addenda to Legal Aid Commission (ACT)
Annual Report 2009-10

Presented by
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Attorney-General

1 Correction to Section A Performance Reporting

In the Overview on page 8, under the 'Financial' heading, the first line should read: 'The Commission ended the year with an operating surplus of \$0.744m.'

2 Addendum to Section D Financial Statements

The following page was omitted from Section D, Financial Statements, starting at page 77. It should be inserted after page 137, preceding Management Discussion and Analysis on current page 138.

Legal Aid Commission (ACT)
Statement of Performance
For the Year Ended 30 June 2010

FINANCIAL PERFORMANCE INDICATORS

	2009-10 Actual Outcome	2009-10 Budget	Variance %	Explanation
Profitability				
Return on Assets	12.74%	(10.88%)	217%	1
Return on Equity	16.03%	(13.25%)	221%	2
Profit Margin	7.93%	(6.80%)	217%	3
Liquidity				
Current Ratio	2.65	1.67	58.60%	4
Cash Position	0.57	0.46	22.77%	5
Receivables Turnover	23.11	37.41	(38.23%)	6
Financial Stability				
Debt Ratio	0.43	0.32	33.49%	7
Capital Ratio	0.76	0.48	58.89%	8

Explanation of Measure

Return on Assets	= Operating Result / Average Total Assets for the Period
Return on Equity	= Operating Result / Equity
Profit Margin	= Operating Result / (Gov't + Non Gov't User Charges + Taxes, Fees & Fines)
Current Ratio	= Current Assets / Current Liabilities
Cash Position	= (Cash + Current Investments) / Total Assets
Receivables Turnover	= (Gov't + Non Gov't User Charges) / Average Receivables for Period
Debt Ratio	= Total Liabilities / Total Assets
Capital Ratio	= Total Liabilities / Equity Capital

Explanation for Variance

1. Return on Assets

The return on assets position improved, compared to the budget, due to a surplus rather than the budgeted deficit.

2. Return on Equity

The return on equity position improved compared to budget, due to the surplus as explained above. The total equity improved due primarily to the capital injection for the office fit-out.

3. Profit Margin

The profit margin has improved, compared to budget, due to the surplus as explained above and increases in appropriation.

4. Current Ratio

The current ratio has improved, compared to budget and is largely due to increased assets, specifically a larger cash at bank due to additional appropriation and lease incentive payment.

5. Cash Position

The increase in the cash position is caused by the increase in cash, as set out above.

6. Receivables Turnover

The receivables turnover is lower than budget due to a higher than budgeted level of receivables at year end. The increased receivables is primarily the GST receivable associated with large payments for capital works and an expensive criminal trial.

7. Debt Ratio

The debt ratio improved, compared to budget, largely due to the increase in payables associated with the lease incentive payment.

8. Capital Ratio

The capital ratio has deteriorated, compared to target figures, largely due to the increase in payables, as discussed above.

3. Addendum to Section A Performance Reporting

The following table, A.10 the Triple Bottom Line Report, was omitted. It should be inserted after page 142 preceding current page 143.

	INDICATOR	2009-10 Result	2008-09 Result	% Change
ECONOMIC	Employee Expenses			
	▪ Number of staff employed (head count, not FTE)	66	60	10%
	▪ Total employee expenditure (dollars)	\$4.9m	\$5.2m	5%
	Operating Statement			
	▪ Total expenditure (dollars)	\$10.4m	\$9.9m	4.9%
	▪ Total own source revenue (dollars)	\$0.5m	\$0.4m	4.6%
	▪ Total net cost of services (dollars)	(\$9.9m)	(\$9.4m)	5.0%
Economic Viability	▪ Total assets (dollars)	\$8.1m	\$3.5m	132.1%
	▪ Total liabilities (dollars)	\$3.5m	\$1.8m	86.6%
ENVIRONMENTAL	Transport			
	▪ Total number of fleet vehicles	1	1	0%
	▪ Total transport fuel used (kilolitres)	0.660	0.488	35%
	▪ Total direct greenhouse emissions of the fleet (tonnes of CO ₂ e)	1.518	1.122	35%
	Energy Use			
	▪ Total office energy use (megajoules)	553,766	597,560	(7.3%)
	▪ Office energy use per person (megajoules)	8,390	9,959	(15.8%)
	▪ Office energy use per m ² (megajoules)	428	595	(29.2%)
	Greenhouse Emissions			
	▪ Total office greenhouse emissions - direct and indirect (tonnes of CO ₂ e)	151.52	163.5	(7.3%)
	▪ Total office greenhouse emissions per person (tonnes of CO ₂ e)	2.30	2.73	(15.8%)
	▪ Total office greenhouse emissions per m ² (tonnes of CO ₂ e)	0.117	0.163	(28.1%)
	Water Consumption			
	▪ Total water use (kilolitres)	N/A	N/A	N/A
	▪ Office water use per person (kilolitres)	N/A	N/A	N/A
▪ Office water use per m ² (kilolitres)	N/A	N/A	N/A	
Resource Efficiency and Waste				
▪ Total co-mingled office waste per FTE (litres)	N/A	N/A	N/A	
▪ Total paper recycled (litres)	N/A	N/A	N/A	
▪ Total paper used (by reams) per FTE (litres)	32.78	36.64	(10.5%)	
▪ Percentage of paper recycled (%)	N/A	N/A	N/A	
SOCIAL	The Diversity of Our Workforce			
	▪ Women (Female FTEs as a percentage of the total workforce)	62%	63%	(1.98%)
	▪ People with a disability (as a percentage of the total workforce)	0%	0%	0%
	▪ Aboriginal and Torres Strait Islander people (as a percentage of the total workforce)	0%	0%	0%
	▪ Staff with English as a second language (as a percentage of the total workforce)	3%	1.6%	87.5%
	Staff Health and Wellbeing			
	▪ OH&S Incident Reports	2	0	N/A
▪ Accepted claims for compensation (as at 31 August 2010)	2	0	N/A	
▪ Staff receiving influenza vaccinations	14	11	27.3%	
▪ Workstation assessments requested	1	7	(85.7%)	