

Legal Aid Commission (ACT)

Statement of Intent

2015-16

Legal Aid Commission (ACT)

The Legal Aid Commission (ACT) (the Commission) is a Territory Authority established under the *Legal Aid Act 1977*.

This Statement of Intent for 2015-16 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Mr Simon Corbell MLA, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2015-16 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the Commission's strategic and business planning processes.

The Commission's 2015-16 Statement of Intent has been agreed between:

John Boersig
Chief Executive Officer
Legal Aid Commission (ACT)

Andrew Barr MLA
Treasurer

Simon Corbell MLA
Attorney-General

Contents

Purpose.....	1
Nature and scope of activities.....	2
Performance measures and targets	6
Key Performance Indicators for 2015-16 to 2018-19	7
Assessment of performance against 2014-15 objectives.....	7
Employment profile.....	9
Monitoring and reporting	9
Financial Arrangements.....	10

Purpose

The Legal Aid Commission (ACT) (the Commission) is established by the *Legal Aid Act 1977* (the Act). The primary purpose of the Commission is to provide vulnerable and disadvantaged Australians with access to justice through a range of legal aid services.

The Commission's priorities for 2015-16 are:

- Support for victims of family and domestic violence through the provision of legal assistance services.
- Develop and implement legal education programs tailored to the needs of people experiencing a high incidence of adverse legal events, and those working in community organisations that assist them.
- Promote the prevention of legal problems by providing timely information about the law and legal processes and referring people to other legal or non-legal services where necessary to meet their needs.
- Promote the early resolution of legal problems through providing legal advice, advocacy, minor legal assistance and dispute resolution services.
- Improve the provision of legal assistance services to the Aboriginal and Torres Strait Islander communities and other culturally and linguistically diverse communities.
- Advise and assist people appearing unrepresented before courts and tribunals, particularly those persons experiencing family violence.
- Provide legal representation to people in need to enable them to assert or defend their legal rights.

Nature and scope of activities

The Commission aims to improve access to the justice system by providing a range of legal services to the community through in-house legal and paralegal staff and lawyers in private practice.

The services provided by the Commission are wide-ranging and encompass the provision of information and referral, legal advice and minor legal assistance, advocacy, duty lawyer services, grants of legal assistance, dispute resolution services, community legal education programs and submissions on law reform issues.

Each service type is described below.

Information and Referral

Information about the law and the legal system is provided by the Commission to individuals and community groups. It is information of general application about legal rights and responsibilities, court and tribunal processes, alternative ways of resolving disputes, the availability of financial assistance and other legal assistance services. It includes referral to other community services appropriate to people's needs.

Information and referral is provided through the Legal Aid Helpdesk and by other Commission staff in person at the Commission's office and at courts, outreach services and by telephone through the Legal Aid Helpline.

Information is also provided through the Commission's website, by dissemination of written materials about common legal issues to individuals and organisations, and by attendance at information hubs and other public events.

If the Commission cannot help a person because their problem is not a legal problem, or because another legal service is better placed to assist them, a referral of the person to an appropriate service is facilitated.

Legal Advice and Minor Legal Assistance

Legal advice is specific advice of a legal nature concerning a person's individual circumstances. It includes analysis of the options available to a person to resolve a legal matter. Legal advice is provided free of charge in face-to-face interviews arranged through the Commission's Legal Aid Helpdesk, the Legal Aid Clinic, the Youth Law Centre and at outreach services such as the Prisoners Legal Service. Legal advice services are usually limited to half an hour but may be extended for up to two hours at the discretion of the adviser.

Minor legal assistance is the provision of self-help assistance greater than information and legal advice but short of direct representation that is designed to enable people to progress resolution of identified legal problems. Minor legal assistance includes drafting a simple letter for a person to send to a third party, completing forms, and drafting simple applications or other court or tribunal documents.

Legal advice and minor legal assistance are provided free of charge in relation to a range of legal matters affecting the ordinary citizen, including:

- criminal and traffic charges;
- family separation, parenting and property disputes;
- domestic violence and personal protection;
- mental health;
- victims of crime assistance;
- contract and debt;
- employment; and
- administrative decisions.

Advocacy

Advocacy is an early intervention service that does not require a grant of legal assistance. The service is available to people who are unable to adequately advocate their own case and involves communication with a third party on behalf of the client and may extend to representation at a court or tribunal. Advocacy services include assisting people appearing before the ACT Administrative and Civil Tribunal in mental health proceedings.

Duty Lawyer

Duty lawyer services are provided free of charge at courts and tribunals to people who would otherwise be unrepresented in relation to an event or proceeding on that day. The Commission provides duty lawyer services in:

- criminal cases at the ACT Magistrates Court and the ACT Children's Court;
- domestic violence and personal protection matters at the ACT Magistrates Court; and
- family law matters at the Canberra Registry of the Family Court and Federal Magistrates Court.

Duty lawyer services consist of advising a person in relation to the proceeding or event and in appropriate circumstances appearing on their behalf. These services can include assistance with bail applications, guilty pleas and representation of applicants for urgent interim protection and restraining orders.

Grants of Legal Assistance

Grants of legal assistance enable people who would not otherwise be able to afford legal services to obtain legal representation in legal proceedings, dispute resolution, or other legal matters of a substantial and ongoing nature. Grants of legal assistance are provided in criminal, family and civil law matters.

In determining applications for grants of legal assistance the Commission examines whether the application satisfies the eligibility requirements of the *Legal Aid Act 1977* and guidelines set by the Commission under the Act.

Dispute Resolution

The Commission provides a lawyer-assisted model of alternative dispute resolution in family law and child protection matters with the objective of settling disputes at an early stage without the need for recourse to the courts.

Community Legal Education

Community Legal Education (CLE) is the provision of information and education to members of the community (especially vulnerable and disadvantaged people) on an individual or group basis concerning the law and legal processes and the place of these in the structure of society. The 'community' may be defined geographically, by issue or by need. Effective CLE sets out to ensure that people understand and apply the knowledge in ways that benefit their behaviours, decisions and life outcomes. CLE increases the ability of an individual or community to understand and critically assess the impact of the legal system on them and their ability to deal with and use the law and the legal system.

The Commission's CLE programs include training the staff of organisations that assist vulnerable and disadvantaged members of the community in how to recognise when their clients have legal problems and where to refer them for help, as well as targeted information sessions on a range of specific legal issues. As well as sessions held on the Commission's premises, CLE sessions are also provided at schools, community centres and community organisations.

Law Reform

The Commission has a statutory obligation to advise the Attorney-General of any proposals for new legislation or existing laws and procedures that may adversely impact on those groups in the community who make up the Commission's client base. Access to justice can be enhanced by focusing on the impact of legislative change on disadvantaged members of the community and legal aid programs.

New Initiatives

Improving Access to Justice

The Government will provide additional legal assistance to the ACT community. This initiative will enhance the Commission's ability to grant legal assistance to vulnerable people who cannot afford the cost of private legal representation.

Eastman Stay Application

The Government is providing funding to the Legal Aid Commission for a Stay Application associated with the proposed retrial of Mr Eastman.

Aboriginal and Torres Strait Islander Services

The Commission is committed to increasing the accessibility of services to Aboriginal and Torres Strait Islanders.

The Commission's Indigenous Services strategy also involves conducting cultural awareness training for staff, engaging with Indigenous communities and agencies, and providing practical support for members of the community in need of grants of legal assistance or other legal assistance services.

Challenges

The Commission faces a range of challenges in ensuring the delivery of services to the most vulnerable and disadvantaged members of the community. The overall cost of providing services continues to increase while the demand for services continues to grow. The Commission is faced with having to also meet emerging needs in the civil law area, including family and domestic violence and those of the Culturally and Linguistically Diverse Communities. In this context the Commission intends to reallocate its resources to new priority client groups.

Risks

The Commission's primary risk is meeting the emerging needs in the civil law area without reducing services in the core family and criminal areas. The two main drivers of the Commission's litigation work are children in family law disputes and people at risk of incarceration. In this context the Commission's capacity to respond will be limited by the necessity to meet the cost of legally assisted cases, and is compounded by further reductions in Commission revenue from the Statutory Interest Account.

Performance measures and targets

During 2015-16 the Commission will pursue a number of strategic objectives. These objectives and their corresponding indicators are as follows:

Strategic Objective 1

Provide services to promote the earlier resolution of legal problems

The Commission provides a range of legal services that promote the identification and early resolution of legal problems. Evidence shows that the most vulnerable and disadvantaged in our community, such as victims of family violence, children, Aboriginal and Torres Strait Islander people, and members of culturally and linguistically diverse communities would particularly benefit from early intervention services.

Investing in the provision of these types of services so that more people have an opportunity to receive assistance before litigation is commenced is a key indicator of improvement in access to justice for those persons most at disadvantage in the community.

Strategic Objective 2

Provide legal information and referral services

The Commission seeks to ensure that people are not prevented, by disadvantage, from obtaining the legal services they need to protect their rights and interests. Enhancing the capacity of people to assist themselves when faced with legal problems, improves the chances of resolution and appropriate referral to social support services.

Growth in the number of people receiving information and advice, and where appropriate referral for preventative and early intervention services, is a strong indicator that targeting this type of assistance is meeting the needs of the most disadvantaged members of the community.

Strategic Objective 3

Provide efficient and cost-effective legal aid services

The Commission has well developed systems to determine applications for grants of legal assistance and to reduce the administrative costs of providing legal assistance.

Increasing the number of people assisted by improving the efficiency and timeliness of service provision is an indicator that services are reaching those people most in need of legal aid services and that community understanding of the law and the legal system operating in the Territory is improving.

Key Performance Indicators for 2015-16 to 2018-19

The table below reports the key performance indicators for 2014-15 onward for the new *Output 1.1: Legal Aid Services Provided to the Community*.

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets	2016-17 Projected	2017-18 Projected	2018-19 Projected
Legal Aid Services Provided to the Community						
Number of information and referral services provided	60,000	72,000	72,000	72,000	72,000	72,000
Number of legal advice and minor legal assistance services provided in person	4,700	4,700	4,700	4,700	4,700	4,700
Number of advocacy services provided	650	780	650	650	650	650
Number of legal information and advice services provided by the Legal Aid Helpline	9,000	14,000	14,000	14,000	14,000	14,000
Number of duty lawyer services provided	2,580	2,600	2,600	2,600	2,600	2,600
Number of legally assisted cases	1,960	2,150	2,038	1,962	1,780	1,730
Number of dispute resolution conferences held	200	210	200	200	200	200
Number of people attending community legal education sessions	2,000	1,800	2,000	2,000	2,000	2,000
Number of services provided to Aboriginal and Torres Strait Islander people	1,275	1,300	1,150	1,150	1,150	1,150

Assessment of performance against 2014-15 objectives

The strategic objectives promote the early resolution of legal problems, the timely provision of legal information (and referral), and the delivery of efficient and cost-effective legal aid services. The performance and financial results suggest that the Commission has been successful in front-line service delivery. This has been achieved through a range of savings measures, the strategic reallocation of resources and enhancement of service delivery by Commission staff, and the regearing of external legal expenses. A restructure of the

Commission's work profile, and changes to staffing structures, have also facilitated improved service delivery.

The Commission continues to provide high levels of information and referral services. The figure of 72,000 well exceeded the target and confirms that demand remains very high for these types of services.

The early provision of assistance is shown to be very effective in addressing need, and the Commission's 'open door' policy has seen increasing numbers of people come to our office for assistance. This is reflected in the estimated actual number of legal advice and minor legal assistance services provided (at 4,700).

The advocacy results this year (780) show the importance of this type of work in effectively meeting the needs of a client group that do not require representation in court.

The provision of Helpline services continue to grow exponentially. The target of 9,000 has been dramatically exceeded (14,000), and accordingly the forward year projections have been revised. The redirection of additional resources during this year to this service was aimed at ensuring timely response to calls and to mitigate against backlogs of calls.

At 2,600, the provision of duty lawyer services continues to be a key role for the Commission. Importantly the figures show an increase in numbers. Duty lawyer services are likely to remain a key activity.

Grants of legal assistance have, until this year, been on a steady decline. The higher numbers for this year at 2,150 as against the target of 1,960 evidences efficiencies in service delivery strategies. The fresh targets for out years reflects the Territory Governments' additional investment over the next two years, but takes into account the continuing trend in the increase in external legal expenses (particularly expensive criminal cases) and a reduction in receipts from the Statutory Interest Account.

At 210, dispute resolution conference numbers continue to improve – the figures have increased notwithstanding the funding cut by the Commonwealth which was brought in at the start of the financial year. Investment in early resolution has been shown to provide immediate benefits to the parties in dispute and long-term financial benefits where litigation is avoided.

The Commission has redirected significant resources into Community Legal Education (CLE). The figure of 1,800 reflect this effort, although it is marginally under target the result exceeds the number of people assisted in the previous year. The upward trend is indicative of future work in this area. CLE forms the fundamental strategy of our outreach program.

The growth in the number of services provided to Aboriginal and Torres Strait Islander people indicates that the Commission is adopting strategies that result in more assistance being provided to this significant client group. The results for this year (1,300) indicate the success in attracting people from this group; there has been a 142 per cent increase in these services over the past 5 years.

Employment profile

The Board of the Commission comprises a President, the Chief Executive Officer (*ex-officio*) and six other part-time Commissioners who bring to the Commission a wide range of expertise and experience in management, legal, community services and finances.

Staffing details for the year ended 30 June 2014, projected staffing at the end of the current financial year, and the budget for the year ending 30 June 2016 are as follows:

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	59 ¹	57	67 ¹	67 ¹

Notes

¹ The movement in Full Time Equivalent staff (FTEs) is a result of backfilling a number of staff on long term paid leave, additional resources required for the Eastman Inquiry and Litigation, and staff profile changes arising from the Enterprise Bargaining Agreement.

Monitoring and reporting

The Commission shall satisfy the requirements of the Chief Minister's Annual Reports Directions. The Commission's Annual Report will, amongst other things, report against the requirements of this Statement of Intent.

The *Financial Management Act 1996* authorises the Treasurer to obtain financial and other statements from the Commission for a stated period including annual reporting.

Annual Reporting

As part of preparations for end of year reporting, the Chief Minister, Treasury and Economic Development Directorate will advise the dates when the following documents are required at the Chief Minister, Treasury and Economic Development Directorate and at the Auditor-General's Office:

- a) Certified financial statements.
- b) Management discussion and analysis.
- c) A full and accurate set of audited financial records for the preceding financial year in the form requested.
- d) Consolidation packs relating to the annual financial statements, draft and final.

Financial Arrangements

The Commission has an estimated operating deficit for 2014-15 of \$0.088 million and a 2015-16 budgeted operating deficit of \$0.394 million. The Commission continues to face funding pressure in 2015-16 with the expected further decrease in grant revenue of \$0.167 million from the Statutory Interest Account. However, the Commission has received additional baseline funding in 2015-16 of \$0.412 million from the ACT Government as part of a new funding initiative. This funding will be used to increase grants of legal assistance.

Financial Statements

Budgeted financial statements for the 2015-16 Budget year, as well as forward estimates for the three financial years commencing 2016-17 appear below. These general purpose financial statements have been prepared in accordance with the ACT's Model Financial Statements and include:

- a) Operating Statement;
- b) Balance Sheet;
- c) Statement of Changes in Equity;
- d) Cash Flow Statement; and
- e) Notes to the Financial Statements as appropriate.

Legal Aid Commission (ACT) Operating Statement

2014-15 Budget		2014-15 Est'd Outcome \$'000	2015-16 Budget \$'000	Variance	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue							
9,945	Government Payment for Outputs	10,863	10,446	-4	10,612	10,343	10,495
506	User Charges - Non ACT Government	314	335	7	356	365	374
126	Interest	165	166	1	168	170	170
996	Other Revenue	1,252	1,039	-17	1,040	1,042	1,044
11,573	Total Revenue	12,594	11,986	-5	12,176	11,920	12,083
Expenses							
5,278	Employee Expenses	5,562	5,617	1	5,739	5,814	5,891
896	Superannuation Expenses	896	897	..	898	887	881
5,338	Supplies and Services	5,625	5,292	-6	5,307	4,979	5,083
521	Depreciation and Amortisation	534	523	-2	508	505	360
0	Borrowing Costs	25	24	-4	25	27	28
27	Other Expenses	40	27	-33	28	28	29
12,060	Total Expenses	12,682	12,380	-2	12,505	12,240	12,272
-487	Operating Result	-88	-394	-348	-329	-320	-189
-487	Total Comprehensive Income	-88	-394	-348	-329	-320	-189

Legal Aid Commission (ACT) Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est'd Outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
3,757	Cash and Cash Equivalents	4,589	4,408	-4	4,566	4,732	4,887
131	Receivables	245	253	3	252	250	247
96	Other Current Assets	109	108	-1	107	106	105
3,984	Total Current Assets	4,943	4,769	-4	4,925	5,088	5,239
Non Current Assets							
2,103	Property, Plant and Equipment	2,052	1,818	-11	1,419	971	536
415	Intangibles	393	236	-40	179	174	301
2,518	Total Non Current Assets	2,445	2,054	-16	1,598	1,145	837
6,502	TOTAL ASSETS	7,388	6,823	-8	6,523	6,233	6,076
Current Liabilities							
226	Payables	364	362	-1	350	338	326
17	Finance Leases	3	12	300	3	12	3
1,577	Employee Benefits	1,565	1,431	-9	1,506	1,585	1,666
530	Other Provisions	431	432	..	433	434	435
79	Other Liabilities	121	121	-	121	121	121
2,429	Total Current Liabilities	2,484	2,358	-5	2,413	2,490	2,551
Non Current Liabilities							
56	Finance Leases	9	0	-100	9	0	9
125	Employee Benefits	162	164	1	167	167	167
1,725	Other Non-Current Provisions	0	0	-	0	0	0
0	Other	1,772	1,734	-2	1,696	1,658	1,620
1,906	Total Non Current Liabilities	1,943	1,898	-2	1,872	1,825	1,796
4,335	TOTAL LIABILITIES	4,427	4,256	-4	4,285	4,315	4,347
2,167	NET ASSETS	2,961	2,567	-13	2,238	1,918	1,729
REPRESENTED BY FUNDS EMPLOYED							
2,167	Accumulated Funds	2,961	2,567	-13	2,238	1,918	1,729
2,167	TOTAL FUNDS EMPLOYED	2,961	2,567	-13	2,238	1,918	1,729

Legal Aid Commission (ACT) Statement of Changes in Equity

Budget At 30/6/15 \$'000		2014-15 Est'd Outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Opening Equity							
2,420	Opening Accumulated Funds	2,815	2,961	5	2,567	2,238	1,918
2,420	Balance at the Start of the Reporting Period	2,815	2,961	5	2,567	2,238	1,918
Comprehensive Income							
-487	Operating Result for the Period	-88	-394	-348	-329	-320	-189
-487	Total Comprehensive Income	-88	-394	-348	-329	-320	-189
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
234	Capital Injections	234	0	-100	0	0	0
234	Total Transactions Involving Owners Affecting Accumulated Funds	234	0	-100	0	0	0
Closing Equity							
2,167	Closing Accumulated Funds	2,961	2,567	-13	2,238	1,918	1,729
2,167	Balance at the End of the Reporting Period	2,961	2,567	-13	2,238	1,918	1,729

Legal Aid Commission (ACT) Cash Flow Statement

2014-15 Budget		2014-15 Est'd Outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
9,945	Cash from Government for Outputs	10,863	10,446	-4	10,612	10,343	10,495
381	User Charges	189	221	17	243	238	247
124	Interest Received	163	163	-	165	167	167
996	Other Receipts	1,912	1,699	-11	1,700	1,702	1,704
11,446	Operating Receipts	13,127	12,529	-5	12,720	12,450	12,613
Payments							
5,187	Related to Employees	5,551	5,717	3	5,662	5,733	5,808
895	Related to Superannuation	909	930	2	897	886	880
5,250	Related to Supplies and Services	5,560	5,257	-5	5,274	4,935	5,039
0	Borrowing Costs	25	26	4	29	30	31
0	Other	650	650	-	650	650	650
11,332	Operating Payments	12,695	12,580	-1	12,512	12,234	12,408
114	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	432	-51	-112	208	216	205
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
100	Purchase of Property, Plant and Equipment and Capital Works	100	130	30	50	50	50
100	Investing Payments	100	130	30	50	50	50
-100	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-100	-130	-30	-50	-50	-50
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
234	Capital Injections from Government	234	0	-100	0	0	0
234	Financing Receipts	234	0	-100	0	0	0
234	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	234	0	-100	0	0	0
248	NET INCREASE / (DECREASE) IN CASH HELD	566	-181	-132	158	166	155
3,509	CASH AT THE BEGINNING OF REPORTING PERIOD	4,023	4,589	14	4,408	4,566	4,732
3,757	CASH AT THE END OF REPORTING PERIOD	4,589	4,408	-4	4,566	4,732	4,887

Notes to the Financial Statements

Significant variations are as follows:

Operating Statement

- Government Payment for Outputs:
 - The increase of \$0.918 million in the 2014-15 estimated outcome from the original budget is mainly due to additional Treasurer's Advance that the Commission received for the Eastman Board of Inquiry and Litigation.
 - The decrease of \$0.417 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the Commission receiving a much smaller amount of funding for the Eastman Litigation in 2015-16 than was received in 2014-15. This is because the Eastman Litigation will only occur for one month of 2015-16 however preparation has occurred throughout most of 2014-15. This decrease was partially offset by additional funding for the new 'Improving Access to Justice' initiative commencing in 2015-16.
- Other Revenue:
 - The increase of \$0.256 million in the 2014-15 estimated outcome from the original budget is mainly due to moving a number of items previously disclosed as 'User Charges – Non ACT Government' in the original budget to 'Other Revenue' in the estimated outcome.
- Employee Expenses:
 - The increase of \$0.284 million in the 2014-15 estimated outcome from the original budget is mainly due to additional staff required for the Eastman Board of Inquiry and Litigation, staff profile changes arising from the Enterprise Bargaining Agreement, and as a result of backfilling a number of staff on long term paid leave.
- Supplies and Services:
 - The increase of \$0.287 million in the 2014-15 estimated outcome from the original budget is mainly due to the costs of the Eastman Board of Inquiry and Litigation, partially offset by savings in legal expenses made in 2014-15.
 - The decrease of \$0.333 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to incurring expenditure on the Eastman Litigation for only one month of 2015-16 compared to this expenditure being incurred throughout most of 2014-15. This decrease was partially offset by an increase in the budgeted cost of providing grants of legal assistance relating to the new 'Improving Access to Justice' initiative.

Balance Sheet

- Cash and Cash Equivalents:
 - The increase of \$0.832 million in the 2014-15 estimated outcome from the original budget is mainly due to a higher opening cash balance resulting from better than expected efficiencies achieved by the Commission in the 2013-14 financial year. Savings in legal expenses made in 2014-15 also contributed to the increase in cash.
- Other Non-Current Provisions:
 - The decrease of \$1.725 million in the 2014-15 estimated outcome from the original budget is mainly due to moving a number of items previously disclosed as 'Other Non-Current Provisions' in the original budget to 'Other Non-Current Liabilities' in the estimated outcome.
- Other Non-Current Liabilities:
 - The increase of \$1.772 million in the 2014-15 estimated outcome from the original budget is mainly due to moving a number of items previously disclosed as 'Other Non-Current Provisions' in the original budget to 'Other Non-Current Liabilities' in the estimated outcome.

Statement of Changes in Equity and Cash Flow Statement

Variations in these statements are explained in the notes above.