



CRC financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Home Affairs

Scope

I have audited the accompanying financial statements of the Criminology Research Council for the year ended 30 June 2009, which comprise: a Statement by the Chair of the Board of Management, the Directors and the CFO; 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 Board of Management for the Financial Statements

The members of the Board of Management are responsible for the preparation and fair presentation of the financial statements in accordance with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, including the Australian Accounting Standards (which include the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the 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 conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the 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 performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The 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 those risk assessments, the auditor considers internal control relevant to the Criminology Research Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for

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the purpose of expressing an opinion on the effectiveness of the Australian Institute of Criminology's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial statements.

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 Criminology Research Council:

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

Australian National Audit Office



Simon Kidman
Executive Director
Delegate of the Auditor-General
Canberra
14 September 2009

Statement by Chair of the Board of Management and a Director

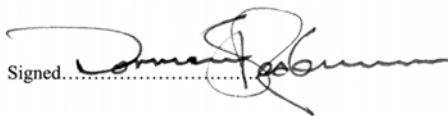
In our opinion, the attached financial statements for the year ended 30 June 2009 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997* .

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Council members.

Signed 

Laurie Glanfield
Chairman
Criminology Research Council

Signed 

Norman Reaburn
Director
Criminology Research Council

INCOME STATEMENT*for the period ended 30 June 2009*

	Notes	2,009 \$	2008 \$
INCOME			
Revenue			
Revenue from Government	3A	330,000	323,000
Interest	3B	37,314	49,812
Other revenue	3C	243,815	187,000
Total revenue		611,129	559,812
Total Income		611,129	559,812
EXPENSES			
Suppliers	4A	241,954	225,230
Grants	4B	296,756	367,270
Total Expenses		538,710	592,500
Surplus (deficit) attributable to the Australian Government		72,419	(32,688)

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

BALANCE SHEET
as at 30 June 2009

	Notes	2009 \$	2008 \$
ASSETS			
Financial Assets			
Cash and cash equivalents	5A	617,908	649,560
Trade and other receivables	5B	9,785	17,836
Total financial assets		<u>627,693</u>	<u>667,396</u>
Total Assets		<u>627,693</u>	<u>667,396</u>
LIABILITIES			
Payables			
Suppliers	6A	-	112,122
Total payables		<u>-</u>	<u>112,122</u>
Total Liabilities		<u>-</u>	<u>112,122</u>
Net Assets		<u>627,693</u>	<u>555,274</u>
EQUITY			
Contributed equity		36,018	36,018
Retained surplus		591,675	519,256
Total Equity		<u>627,693</u>	<u>555,274</u>
Current Assets		627,693	667,396
Non-Current Assets		-	-
Current Liabilities		-	112,122
Non-Current Liabilities		-	-

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

STATEMENT OF RECOGNISED INCOME AND EXPENSE
as at 30 June 2009

Opening balance

Balance carried forward from previous period
 Adjustment for errors
 Adjustment for changes in accounting policies
Adjusted opening balance

Income and expenses recognised directly in equity

Revaluation adjustment
Sub-total income and expenses recognised directly in equity
 Surplus (deficit) for the period
Total income and expenses

Closing balance at 30 June attributable to the Australian Government

	Retained Earnings		Asset Revaluation Reserves		Contributed Equity/Capital		Total Equity	
	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance								
Balance carried forward from previous period	519,256	551,944	-	-	36,018	36,018	555,274	587,962
Adjustment for errors	-	-	-	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-	-	-	-
Adjusted opening balance	519,256	551,944	-	-	36,018	36,018	555,274	587,962
Income and expenses recognised directly in equity								
Revaluation adjustment	-	-	-	-	-	-	-	-
Sub-total income and expenses recognised directly in equity	72,419	(32,688)	-	-	-	-	72,419	(32,688)
Surplus (deficit) for the period	72,419	(32,688)	-	-	-	-	72,419	(32,688)
Total income and expenses	591,675	519,256	-	-	36,018	36,018	627,693	555,274

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

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

		2009	2008
	Notes	\$	\$
OPERATING ACTIVITIES			
Cash received			
Receipts from Government		330,000	323,000
Interest		43,201	42,954
Net GST received		52,906	56,139
Other cash received		246,640	187,000
Total cash received		672,747	609,093
Cash used			
Suppliers		407,642	169,347
Grants		296,757	367,270
Total cash used		704,399	536,617
Net cash from operating activities	7	(31,652)	72,476
Net increase in cash held		(31,652)	72,476
Cash and cash equivalents at the beginning of the reporting period		649,560	577,084
Cash and cash equivalents at the end of the reporting period	5A	617,908	649,560

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

SCHEDULE OF COMMITMENTS
as at 30 June 2009

BY TYPE	2009	2008
	\$	\$
Commitments Receivable		
GST recoverable on commitments	53,359	52,551
Total Commitments Receivable	<u>53,359</u>	<u>52,551</u>
Commitments Payable		
Other commitments		
Grant Commitments	557,761	491,588
Research Consultancies	29,187	86,461
Total other commitments	<u>586,948</u>	<u>578,049</u>
Net commitments by type	<u>533,589</u>	<u>525,498</u>
BY MATURITY		
Commitments receivable		
One year or less	31,970	41,376
From one to five years	21,389	11,175
Over five years	-	-
Total commitments receivable	<u>53,359</u>	<u>52,551</u>
Commitments payable		
Other commitments		
One year or less	351,668	455,132
From one to five years	235,280	122,917
Over five years	-	-
Total other commitments	<u>586,948</u>	<u>578,049</u>
Net Commitments by Maturity	<u>533,589</u>	<u>525,498</u>

NB: Commitments are GST inclusive where relevant.

As at 30 June 2009, other commitments comprise amounts payable under grant agreements and consultancy contracts in respect of which the recipient is yet to either perform the services required or meet eligibility conditions.

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

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Note 1: Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Report

The Financial Statements and notes are required by clause 1(b) of Schedule 1 to the *Commonwealth Authorities and Companies Act 1997* and are a General Purpose Financial Report.

The continued existence of the Criminology Research Council (CRC) in its present form and with its present programs is dependent on Government policy and on continuing appropriations by Parliament for the CRC's administration and programs.

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 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 dollar unless otherwise specified.

Unless an alternative treatment is specifically required by an Accounting Standard or the FMOs, 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 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.

Unless alternative treatment is specifically required by an accounting standard, revenues 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.

1.2 Significant Accounting Judgements and Estimates

No 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.

1.3 Statement of Compliance

Adoption of new Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date as stated in the standard. Of the new standards, amendments to standards and interpretations issued by the Australian Accounting Standards Board that are applicable to the current period, none have had a material financial impact on the AIC.

Future Australian Accounting Standard requirements

Of the new standards, amendments to standards and interpretations issued by the Australian Accounting Standards Board that are applicable to future periods, none will have a material financial impact on the CRC.

1.4 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 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.

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

Revenues from Government

Funding received or receivable from the Attorney-General's Department (appropriated to them as a CAC Act body payment item for payment to CRC) is recognised as Revenue from Government unless they are in the nature of an equity injection.

1.5 Leases

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

1.6 Borrowing Costs

There are no borrowing costs expensed for 2008-09 or 2007-08.

1.7 Cash

Cash and cash equivalents includes notes and coins held and any deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognised at its nominal amount.

1.8 Financial assets

The CRC classifies its financial assets in the following category:

- 'loans and receivables'.

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.

Income is recognised on an effective interest rate basis except for financial assets 'at fair value through profit or loss'.

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 amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

Impairment of financial assets

Financial assets are assessed for impairment at each balance date.

- *Financial assets held at amortised cost* - If there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the Income Statement.

1.9 Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or 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.

Supplier and other payables

Supplier and other payables are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

1.10 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.

1.11 Taxation

The CRC 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

No subsequent events have occurred which would require disclosure in the financial statements.

Note 3: Income

	2009	2008
	\$	\$

Revenue**Note 3A: Revenue from Government**

Attorney-General's Department: CAC Act body payment item	330,000	323,000
Total revenue from Government	330,000	323,000

Note 3B: Interest

Deposits	37,314	49,812
Total interest	37,314	49,812

Note 3C: Other revenue

Contributions from State and Territory Governments	243,815	187,000
Total other revenue	243,815	187,000

Note 4: Expenses

	2009	2008
	\$	\$

Note 4A: Suppliers

Rendering of services – related entities	172,346	139,850
Rendering of services – external parties	69,608	85,380
Total supplier expenses	241,954	225,230

Note 4B: Grants

Private sector: Non-profit organisations	296,756	367,270
Total grants	296,756	367,270

Note 5: Financial Assets

	2009	2008
	\$	\$
<u>Note 5A: Cash and cash equivalents</u>		
Cash on hand or on deposit	7,493	186,560
Short term deposits	<u>610,415</u>	<u>463,000</u>
<i>Total cash and cash equivalents</i>	<u>617,908</u>	<u>649,560</u>

Note 5B: Trade and other receivables

GST receivable from the Australian Taxation Office	5,203	10,193
Interest receivable	1,756	7,643
Trade receivable	<u>2,826</u>	<u>-</u>
<i>Total trade and other receivables (net)</i>	<u>9,785</u>	<u>17,836</u>

Receivables are aged as follows:

Not overdue	6,959	17,836
Overdue by:		
Less than 30 days	2,826	-
30 to 60 days	-	-
61 to 90 days	-	-
More than 90 days	-	-
<i>Total receivables (gross)</i>	<u>9,785</u>	<u>17,836</u>

All receivables are current assets

Note 6: Payables

	2009	2008
	\$	\$
<u>Note 6A: Suppliers</u>		
Trade creditors	<u>-</u>	<u>112,122</u>
<i>Total supplier payables</i>	<u>-</u>	<u>112,122</u>

All suppliers payable are current. Settlement is usually made net 30 days.

Note 7: Cash Flow Reconciliation

	2009	2008
	\$	\$
Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement		
Report cash and cash equivalents as per:		
Cash Flow Statement	617,908	649,560
Balance Sheet	617,908	649,560
Difference	-	-
Reconciliation of operating result to net cash from operating activities:		
Operating result	72,419	(32,688)
(Increase) / decrease in net receivables	8,051	(9,458)
(Increase) / decrease in prepayments	-	2,500
Increase / (decrease) in supplier payables	(112,122)	112,122
<i>Net cash from/(used by) operating activities</i>	<u>(31,652)</u>	<u>72,476</u>

Note 8: Contingent Liabilities and Assets

There were no contingencies at 30 June 2009 or 30 June 2008.

There were no unquantifiable contingencies at 30 June 2009 or 30 June 2008.

Note 9: Directors' Remuneration

CRC consists of nine members appointed under section 35 of the *Criminology Research Act 1971*. One member is appointed by the Australian Government to represent the Commonwealth and eight members are appointed by their respective States and Territories.

	2009	2008
The number of directors of the CRC included in these figures are shown below in the relevant remuneration bands:		
\$ Nil - \$ 14,999	11	10
Total number of directors of the CRC	<u>11</u>	<u>10</u>

No remuneration was paid to any director of the CRC during the reporting period (2008: \$Nil)

Note 10: Related Party Disclosures

The members of the CRC during the year were:

Mr Laurie Glanfield AM (Chair), Director-General, Attorney-General's Department, New South Wales

Mr Norman Reaburn, Director, Tasmanian Legal Aid Commission, Tasmania

Mr Richard Coates, Chief Executive Officer, Department of Justice, Northern Territory

Ms Penny Armytage, Secretary, Department of Justice, Victoria

Mr Terence Ryan, Director, Strategic Policy, Department of Justice & Attorney-General, Queensland

Ms Ingrid Haythorpe, Executive Director, Attorney General's Department & Department of Justice, Policy Planning & Legislation Division, South Australia (from 10/11/2008)

Ms Rebecca Parry, Acting Executive Director, Attorney General's Department & Department of Justice, Policy Planning & Legislation Division, South Australia (to 09/11/2008)

Ms Cheryl Gwilliam, Director-General, Department of the Attorney-General, Western Australia

Ms Elizabeth Kelly, First Assistant Secretary, Attorney-General's Department, Criminal Justice Division, Commonwealth (from 20/03/2009)

Dr Dianne Heriot, Attorney-General's Department, Commonwealth (to 19/03/2009)
ACT Representative - currently vacant

Ms Renee Leon, Chief Executive, ACT Department of Justice and Community Safety, Australian Capital Territory (to 10/05/2009)

Funding of \$190,000 was received from states and territories represented by the members above.

Following are the amounts received:

Attorney-General's Department, NSW	\$ 62,130
Department of Justice, Victoria	\$ 47,063
Department of Justice and Attorney-General, QLD	\$ 37,924
Department of Justice, WA	\$ 19,133
Attorney-General's Department and Department of Justice, SA	\$ 14,288
Legal Aid Commission of Tasmania	\$ 4,446
Department of Justice and Community Safety, ACT	\$ 3,059
Northern Territory Department of Justice	\$ 1,957

Funding of \$330,000 was received from the Commonwealth.

The Council paid \$172,346 to the Australian Institute of Criminology for the services of a research fellow, editing and publishing, website design, management and hosting services, and secretariat and financial services. The AIC is governed by a Board of Management that has four members nominated by from the Council's own Board of Management representatives.

The aggregate remuneration of Directors is disclosed in Note 9.

Note 11: Executive Remuneration

There were no executive officers employed by the CRC.

Note 12: Remuneration of Auditors

Financial statement audit services are provided to the CRC by the Auditor-General.

	2009	2008
	\$	\$
The fair value of the services provided was:	12,500	14,000
	<u>12,500</u>	<u>14,000</u>

No other services were provided by the Auditor-General.

Note 13: Financial Instruments

	2009	2008
	\$	\$

Note 13A: Categories of financial instruments

Financial assets

Loans and receivables

Cash and cash equivalents	617,908	649,560
Interest receivable	1,756	7,643
Trade receivable	2,826	-

Carrying amount of financial assets	<u>622,490</u>	<u>657,203</u>
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Financial liabilities

Other financial liabilities

Trade creditors	-	112,122
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Carrying amount of financial liabilities	<u>-</u>	<u>112,122</u>
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Note 13B: Net income and expense from financial assets

Loans and receivables

Interest revenue (see note 3B)	37,314	49,812
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Net gain loans and receivables	<u>37,314</u>	<u>49,812</u>
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Net gain from financial assets	<u>37,314</u>	<u>49,812</u>
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Note 13C: Net income and expense from financial liabilities

The CRC does not have any income or expenses from financial liabilities.

Note 13D: Fair value of financial instruments

The carrying amount of all financial assets and liabilities is a reasonable approximation of fair value.

Note 13E: Credit Risk

The CRC is exposed to minimal credit risk as the majority of loans and receivables are cash or amounts owed by the Australian Tax Office in the form of a Goods and Services Tax refund. The maximum exposure to credit risk is the risk that arises from potential default of a debtor. This amount is equal to the total amount of trade receivables (2009: Nil and 2008: Nil).

The CRC manages its credit risk by entering into contracts with parties and by having progressive milestone payments. In addition, the CRC has policies and procedures that guide employees in debt recovery techniques that are to be applied.

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

The CRC holds no collateral to mitigate against credit risk.

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

	Not Past Due Nor Impaired 2009	Not Past Due Nor Impaired 2008	Past due but not impaired 2009	Past due but not impaired 2008
Cash at bank	617,908	649,560	-	-
Interest Receivable	1,756	7,643	-	-
Trade Receivable	-	-	2,826	-
Total	619,664	657,203	2,826	-

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
Trade Receivables	2,826	-	-	-	2,826
Total	2,826	-	-	-	2,826

Note 13F: Liquidity risk

The CRC's financial liabilities are payables only. The exposure to liquidity risk is based on the notion that the CRC will encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

The CRC is appropriated funding from the Australian Government, with some funding being from State and Territory Government contributions. The CRC manages its budgeted funds to ensure it has adequate funds to meet payments as they fall due. In addition, the CRC has policies in place to ensure payments are made when due and has no past experience of default.

All financial liabilities are current.

Note 13G: Market risk

The CRC holds basic financial instruments that do not expose it to certain market risks. The CRC is not exposed to 'currency risk' or 'other price risk'.

Interest Rate Risk

Interest rate risk refers to the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The CRC is exposed to interest rate risk primarily from 'loans and receivables'.

The following table is a sensitivity analysis of the risk that the CRC entity is exposed to:

Sensitivity analysis for financial year ended 30 June 2009

	Risk variable	Change in risk variable	Effect on	
			Profit and loss 2009	Equity 2009
Interest rate risk	Interest	0.75%	4,634	4,634

Sensitivity analysis for financial year ended 30 June 2008

	Risk variable	Change in risk variable	Effect on	
			Profit and loss 2008	Equity 2008
Interest rate risk	Interest	0.50%	3,248	3,248

Note 14: Compensation and Debt Relief

No payments were made for compensation or debt relief during 2008-09 (2007-08 no payments made).

Note 15: Reporting of Outcomes**Note 15A: Outcomes of the CRC**

The CRC is structured to meet one outcome:

Outcome 1: Criminological research which informs the Commonwealth and States.

Only one Output is identified for the Outcome:

Output 1.1: Criminological research grants.

Note 15B: Net Cost of Outcome Delivery

	Outcome 1		Total	
	2009	2008	2009	2008
	\$	\$	\$	\$
Expenses				
Departmental	538,710	592,500	538,710	592,500
Total expenses	538,710	592,500	538,710	592,500
Costs recovered from provision of goods and services to the non government sector				
Departmental	-	-	-	-
Total costs recovered	-	-	-	-
Other external revenues				
Departmental				
- Interest	37,314	49,812	37,314	49,812
- Other contributions	243,815	187,000	243,815	187,000
Total other external revenues	281,129	236,812	281,129	236,812
Net cost/(contribution) of outcome	257,581	355,688	257,581	355,688

Outcome 1 is described in note 15A. Net costs shown include intra-government costs that are eliminated in calculating the actual Budget Outcome.

Note 15C: Departmental Income and Expenses by and Outputs

	Outcome 1		Total	
	Output 1.1		2009	2008
	2009	2008	2009	2008
	\$	\$	\$	\$
Departmental expenses				
Suppliers	241,954	225,230	241,954	225,230
Grants	296,756	367,270	296,756	367,270
Total departmental expenses	538,710	592,500	538,710	592,500
Funded by:				
Departmental income				
Revenue from Government	330,000	323,000	330,000	323,000
Interest	37,314	49,812	37,314	49,812
Other revenue	243,815	187,000	243,815	187,000
Total departmental income	611,129	559,812	611,129	559,812

Outcome 1 is described in note 15A. Net costs shown include intra-government costs that are eliminated in calculating the actual Budget Outcome.

Note 15D: Major Classes of Departmental Assets and Liabilities by Outcome

The CRC only has one Outcome. For details of Assets and Liabilities by Outcome please refer to the Balance Sheet. Outcome 1 is described in note 15A.