

AUSTRALIA COUNCIL

ENTITY RESOURCES AND PLANNED PERFORMANCE

AUSTRALIA COUNCIL

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AUSTRALIA COUNCIL

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australia Council (the Council) is the Australian Government's principal arts funding and advisory body. The Council is the national advocate for the arts and its purpose is to champion and invest in Australian arts and creativity. The Council achieves this by:

- investing in artists and organisations through grants, fellowships and awards that enable art to be created and experienced
- advocating for the social, cultural and economic value of the arts and creativity
- advising government on matters connected with the arts
- managing Government-directed initiatives and frameworks in support of the arts
- delivering strategic development activity that builds industry capacity, increases markets and audiences for Australian creative work and enables more people to be inspired by and benefit from their creative engagement
- conducting research and analysis that deepens the understanding of the role and value of arts and creativity
- collaborating with state, territory and local governments
- partnering with others to increase investment in and support for creativity.

The Council's Corporate Plan 2019–2023 has five strategic objectives to achieve our vision *Creativity Connects Us* and is approved by the Minister for Communications, Cyber Safety and the Arts. The Council's strategic objectives are informed by the functions outlined in the Australia Council Act 2013, and reflect the needs and aspirations of Australia's diverse and vibrant creative sector and the Australian public:

- Australians are transformed by arts and creativity
 - Support engaging arts experiences
 - Expand access to arts experiences
 - Support the digital mobility of Australian arts and creativity
 - Promote arts experiences in everyday life
- Our arts reflect us
 - Enable activity that connects communities
 - Support creative work that reflects contemporary Australia
 - Support increased diversity in our creative workforce
 - Promote diversity across all Australia Council activities

Australia Council Budget Statements

- First Nations arts and culture are cherished
 - Strengthen and embed First Nations arts and culture
 - Grow experiences of First Nations arts and culture
 - Support First Nations young people’s artistic and cultural expression
 - Uphold First Nations arts and cultural practitioners’ cultural rights
- Arts and creativity are thriving
 - Support viable creative careers and business models
 - Enable risk taking and experimentation in the realisation of new works
 - Develop partnerships to strengthen our cultural and creative industries
 - Promote wellbeing and a safe environment for people working in the arts
- Arts and creativity are valued
 - Advocate for the public value of arts and creativity
 - Advise on arts matters to inform government policy development
 - Lead public discussion about matters relating to arts and creativity
 - Develop evidence that increases understanding of the cultural and creative industries.

Before the COVID-19 pandemic, the cultural and creative industries were already facing significant forces of change and evolution that have meant traditional business models, modes of operation or engagement must be innovated. Just some of these shifts include:

- growing public awareness of the value of First Nations cultures
- rapidly changing and diversifying communities
- new definitions of the marketplace and audience expectations
- universal on-demand access to digital content
- innovation required in the development of content and delivery to reach diverse national and international publics
- new economic realities.

The cultural and creative industries have been among the hardest hit by the COVID-19 pandemic which will have profound and long-lasting impacts on how the industry operates in the future, not least with regard to digital strategies and mobility of work.

In response, the Council supports continual adaptation to industry change to realise the potential of new models of operation and practice, harnessing diversity and actively cultivating creativity and innovation to generate economic, cultural and social value.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the Council for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the Council's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australia Council resource statement — Budget estimates for 2020-21 as at Budget October 2020

| | 2019-20 Estimated actual \$'000 | 2020-21 Estimate \$'000 |
|---|--|-------------------------------|
| Opening balance/cash reserves at 1 July | 6,718 | 6,804 |
| Funds from Government | | |
| Annual appropriations - ordinary annual services ^(a) | | |
| Outcome 1 | 212,122 | 214,883 |
| Total annual appropriations | 212,122 | 214,883 |
| Total funds from Government | 212,122 | 214,883 |
| Funds from other sources | | |
| Interest | 661 | 100 |
| Sale of goods and services | 129 | - |
| Other | 1,379 | 650 |
| Total funds from other sources | 2,169 | 750 |
| Total net resourcing for Australia Council | 221,009 | 222,437 |
| | | |
| Average staffing level (number) | 103 | 108 |

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2020-21.

Australia Council is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development and Communications (a Non-Corporate Commonwealth Entity), which are then paid to Australia Council and are considered "departmental" for all purposes.

1.3 BUDGET MEASURES

There are no measures relating to Australia Council for the 2020-21 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the Public Governance, Performance and Accountability Act 2013. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's Corporate Plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent Corporate Plan for Australia Council can be found at:
<https://www.australiacouncil.gov.au/research/corporate-plan-2019-2023>

The most recent annual performance statement can be found at
<https://www.transparency.gov.au/annual-reports/australia-council/reporting-year/2018-2019>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad

Budgeted expenses for Outcome 1

This table shows how much the Council intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

| | 2019-20 Estimated actual \$'000 | 2020-21 Budget \$'000 | 2021-22 Forward estimate \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| Program 1.1: To champion and invest in Australian arts and creativity | | | | | |
| Revenue from Government Ordinary annual services (Appropriation Bill No. 1) | 212,122 | 214,883 | 215,132 | 216,466 | 217,955 |
| Revenues from other independent sources | 2,169 | 750 | 1,100 | 500 | 1,100 |
| Total expenses for Program 1.1 | 214,291 | 215,633 | 216,232 | 216,966 | 219,055 |
| Outcome 1 totals by resource type | | | | | |
| Revenue from Government Ordinary annual services (Appropriation Bill No. 1) | 212,122 | 214,883 | 215,132 | 216,466 | 217,955 |
| Revenues from other independent sources | 2,169 | 750 | 1,100 | 500 | 1,100 |
| Total expenses for Outcome 1 | 214,291 | 215,633 | 216,232 | 216,966 | 219,055 |
| | 2019-20 | 2020-21 | | | |
| Average staffing level (number) | 103 | 108 | | | |

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered.

| Outcome 1 – Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad | | |
|--|--|--|
| Program 1.1 – To champion and invest in Australian arts through grants and initiatives that foster and develop Australia's arts sector and raise the profile of Australian arts nationally and internationally. | | |
| Delivery | Administering the Governments' National Performing Arts Partnership Framework. Administering Government programs, including National Regional Touring Programs and the Visual Arts and Craft Strategy. Undertaking research and knowledge management activity to inform policy and program analysis and awareness of Australia's arts sector. Delivering an integrated suite of programs that support artists and arts organisations across the arts sector, including: <ul style="list-style-type: none"> • Peer assessed grant funding for individual artists, groups and arts organisations • Four Year core program funding for small-to-medium arts organisations • Strategic national and international market, audience and artistic development activity • Capacity building activity for arts leaders and organisations • First Nations arts initiatives. | |
| Performance information | | |
| Year | Performance criteria | 2019-20 Actual Achievement/Targets |
| 2019-20 | <p>Engage, educate and inspire — continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways</p> <p>Lead and collaborate — continue being leaders in the sector and fostering long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally</p> | <p>Targets met</p> <p>15 million attendances at Australia Council supported arts activities.</p> <p>200 culturally diverse applications with total funding of \$13 million provided.</p> <p>5,700 new Australian artworks supported.</p> <p>\$7.5 million provided in support of projects creating new Australian artwork.</p> <p>4,500 new Australian artistic works with a public outcome (performed, exhibited, published or recorded).</p> <p>30 initiatives that strengthen ties with other countries.</p> <p>50 countries where Australia Council supported arts activities were delivered.</p> |

| Performance information | | |
|---|---|--|
| Year | Performance criteria | 2019-20 Actual Achievement/Targets |
| 2020-21 | <p>Engage, educate and inspire — continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways</p> <p>Lead and collaborate — continue being leaders in the sector and fostering long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally</p> | <p>9 million attendances at Australia Council supported arts activities.</p> <p>200 applications for culturally diverse projects and events with total funding of \$13 million provided.</p> <p>5,700 new Australian artworks supported.</p> <p>\$7.5 million provided in support of projects creating new Australian artwork.</p> <p>4,500 new Australian artistic works with a public outcome (performed, exhibited, published or recorded).</p> <p>10 initiatives that strengthen ties with other countries.</p> <p>20 countries where Australia Council supported arts activities were delivered.</p> |
| 2021-22 and beyond | <p>Engage, educate and inspire — continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways</p> <p>Lead and collaborate — continue being leaders in the sector and fostering long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally</p> | <p>15 million attendances at Australia Council supported arts activities.</p> <p>200 applications for culturally diverse projects and events with total funding of \$13 million provided.</p> <p>5,700 new Australian artworks supported.</p> <p>\$7.5 million provided in support of projects creating new Australian artwork.</p> <p>4,500 new Australian artistic works with a public outcome (performed, exhibited, published or recorded).</p> <p>15 initiatives that strengthen ties with other countries.</p> <p>25 countries where Australia Council supported arts activities were delivered.</p> |
| Purpose | To champion and invest in Australian arts and creativity. | |
| The COVID-19 pandemic will materially impact attendances at art events in 2020-21 and international activities across the forward estimate years. | | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Australia Council's finances for the 2020-21 budget year, including the impact of resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory notes and analysis of budgeted financial statements

The Council's 2020-21 Budget has been built on the underlying principle of a balanced, breakeven budget, that is, annual expense matches the annual revenue forecast to be received.

Comprehensive income statement

The Council's base appropriation will increase by \$2.8 million, from \$212.1 million to \$214.9 million due to indexation, net of the applicable annual efficiency dividend.

Other revenue for 2020-21 includes:

- returned grant monies and interest income (\$0.4 million)
- a grant from the Portfolio Department (\$0.25 million)
- income received from third parties for the Venice Biennale exhibition of \$0.1 million (2019-20 \$0.5 million). The next exhibition will not be held until the 2022 calendar year with consequent lower income expected in 2020-21.

The Council's total expenses are budgeted at \$215.6 million, compared to \$214.0 million in 2019-20 and comprise:

- grant expenditure of \$187.6 million budgeted to support individual artists, National Performing Arts Partnership Framework companies, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. The budgeted expenditure is in line with 2019-20.
- supplier expenses of \$10.9 million, being an increase of \$1.1 million in 2020-21 reflecting an assumed increase in activity as the COVID-19 pandemic eases
- depreciation and amortisation expenses of \$3.2 million, being an increase of \$0.3 million in 2020-21 primarily due to a full year impact of depreciation relating to the Council's new office premises
- employee benefits expense of \$13.8 million, being a decrease of \$0.2 million in 2020-21, as a result of the Council's organisational restructure in 2019-20.

Budgeted departmental balance sheet

Financial assets are budgeted to increase to \$8.8 million, with cash and cash equivalents balances expected to be \$8.2 million by the end of the year.

Non-financial assets are budgeted to decrease to \$27.1 million due to depreciation of \$3.2 million offsetting capital expenditure of \$0.6 million.

The capital expenditure investment in 2020-21 is predominantly business systems and equipment.

Reserves (other than retained surplus), remain level at \$10.1 million at 30 June 2021 and comprise \$6.4 million of private sector donation income received for the rebuild of the Venice Pavilion (completed in 2015) and \$3.7 million in the asset revaluation reserve.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

| | 2019-20 Estimated actual \$'000 | 2020-21 Budget \$'000 | 2021-22 Forward estimate \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 14,064 | 13,822 | 14,085 | 14,338 | 14,625 |
| Suppliers | 9,738 | 10,864 | 11,346 | 11,030 | 11,744 |
| Grants | 187,122 | 187,593 | 187,639 | 188,622 | 190,135 |
| Depreciation and amortisation | 2,880 | 3,193 | 3,017 | 2,848 | 2,441 |
| Finance costs | 176 | 161 | 145 | 128 | 110 |
| Other expenses | 3 | - | - | - | - |
| Total expenses | 213,983 | 215,633 | 216,232 | 216,966 | 219,055 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Interest | 661 | 100 | 100 | 100 | 100 |
| Sublease income | 129 | - | - | - | - |
| Other | 1,379 | 650 | 1,000 | 400 | 1,000 |
| Total own-source revenue | 2,169 | 750 | 1,100 | 500 | 1,100 |
| Gains | | | | | |
| Other | 32 | - | - | - | - |
| Total gains | 32 | - | - | - | - |
| Total own-source income | 2,201 | 750 | 1,100 | 500 | 1,100 |
| Net (cost of)/contribution by services | (211,782) | (214,883) | (215,132) | (216,466) | (217,955) |
| Revenue from Government | 212,122 | 214,883 | 215,132 | 216,466 | 217,955 |
| Surplus/(deficit) attributable to the Australian Government | 340 | - | - | - | - |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation surplus | 1,154 | - | - | - | - |
| Total other comprehensive income | 1,154 | - | - | - | - |
| Total comprehensive income/(loss) | 1,494 | - | - | - | - |
| Total comprehensive income/(loss) attributable to the Australian Government | 1,494 | - | - | - | - |

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

| | 2019-20 Estimated actual \$'000 | 2020-21 Budget \$'000 | 2021-22 Forward estimate \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 6,804 | 8,161 | 9,205 | 10,452 | 11,241 |
| Trade and other receivables | 596 | 596 | 596 | 596 | 596 |
| Total financial assets | 7,400 | 8,757 | 9,801 | 11,048 | 11,837 |
| Non-financial assets | | | | | |
| Land and buildings | 26,367 | 24,275 | 22,172 | 20,061 | 17,939 |
| Property, plant and equipment | 1,513 | 1,324 | 1,367 | 1,057 | 788 |
| Intangibles | 1,311 | 952 | 600 | 318 | 373 |
| Prepayments | 534 | 534 | 534 | 534 | 534 |
| Total non-financial assets | 29,725 | 27,085 | 24,673 | 21,970 | 19,634 |
| Assets held for sale | 384 | 384 | 384 | 384 | 384 |
| Total assets | 37,509 | 36,226 | 34,858 | 33,402 | 31,855 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 814 | 815 | 815 | 815 | 815 |
| Grants | 1,007 | 1,007 | 1,007 | 1,007 | 1,007 |
| Other payables | 828 | 828 | 828 | 828 | 828 |
| Total payables | 2,649 | 2,650 | 2,650 | 2,650 | 2,650 |
| Interest bearing liabilities | | | | | |
| Leases | 15,254 | 13,970 | 12,602 | 11,146 | 9,599 |
| Total interest-bearing liabilities | 15,254 | 13,970 | 12,602 | 11,146 | 9,599 |
| Provisions | | | | | |
| Employee provisions | 2,549 | 2,549 | 2,549 | 2,549 | 2,549 |
| Other provisions | 770 | 770 | 770 | 770 | 770 |
| Total provisions | 3,319 | 3,319 | 3,319 | 3,319 | 3,319 |
| Total liabilities | 21,222 | 19,939 | 18,571 | 17,115 | 15,568 |
| Net assets | 16,287 | 16,287 | 16,287 | 16,287 | 16,287 |
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Reserves | 10,115 | 10,115 | 10,115 | 10,115 | 10,115 |
| Retained surplus (accumulated deficit) | 6,172 | 6,172 | 6,172 | 6,172 | 6,172 |
| Total equity | 16,287 | 16,287 | 16,287 | 16,287 | 16,287 |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

| | Retained earnings | Asset revaluation reserve | Other reserves | Total equity |
|--|----------------------|---------------------------------|-------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2020 | | | | |
| Balance carried forward from previous period | 6,172 | 3,693 | 6,422 | 16,287 |
| Adjusted opening balance | 6,172 | 3,693 | 6,422 | 16,287 |
| Estimated closing balance as at 30 June 2021 | 6,172 | 3,693 | 6,422 | 16,287 |
| Closing balance attributable to the Australian Government | 6,172 | 3,693 | 6,422 | 16,287 |

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

| | 2019-20 Estimated actual \$'000 | 2020-21 Budget \$'000 | 2021-22 Forward estimate \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 212,122 | 214,883 | 215,132 | 216,466 | 217,955 |
| Sale of goods and rendering of services | 129 | - | - | - | - |
| Interest | 658 | 100 | 100 | 100 | 100 |
| Net GST received | 19,162 | 17,863 | 17,909 | 17,969 | 18,169 |
| Other | 1,823 | 650 | 1,000 | 400 | 1,000 |
| Total cash received | 233,894 | 233,496 | 234,141 | 234,935 | 237,224 |
| Cash used | | | | | |
| Employees | 13,918 | 13,822 | 14,085 | 14,338 | 14,625 |
| Suppliers | 12,767 | 11,843 | 12,367 | 12,023 | 12,801 |
| Interest payments on lease liability | 176 | 161 | 145 | 128 | 110 |
| Other | 204,900 | 204,476 | 204,527 | 205,598 | 207,247 |
| Total cash used | 231,761 | 230,302 | 231,124 | 232,087 | 234,783 |
| Net cash from/(used by) operating activities | 2,133 | 3,194 | 3,017 | 2,848 | 2,441 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 32 | - | - | - | - |
| Total cash received | 32 | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 1,210 | 553 | 605 | 145 | 105 |
| Total cash used | 1,210 | 553 | 605 | 145 | 105 |
| Net cash from/(used by) investing activities | (1,178) | (553) | (605) | (145) | (105) |
| FINANCING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Principal payments on lease liability | 869 | 1,284 | 1,368 | 1,456 | 1,547 |
| Total cash used | 869 | 1,284 | 1,368 | 1,456 | 1,547 |
| Net cash from/(used by) financing activities | (869) | (1,284) | (1,368) | (1,456) | (1,547) |
| Net increase/(decrease) in cash held | 86 | 1,357 | 1,044 | 1,247 | 789 |
| Cash and cash equivalents at the beginning of the reporting period | 6,718 | 6,804 | 8,161 | 9,205 | 10,452 |
| Cash and cash equivalents at the end of the reporting period | 6,804 | 8,161 | 9,205 | 10,452 | 11,241 |

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

| | 2019-20 Estimated actual \$'000 | 2020-21 Budget \$'000 | 2021-22 Forward estimate \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded internally from departmental resources ^(a) | 1,210 | 553 | 605 | 145 | 105 |
| TOTAL | 1,210 | 553 | 605 | 145 | 105 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 1,210 | 553 | 605 | 145 | 105 |
| Total cash used to acquire assets | 1,210 | 553 | 605 | 145 | 105 |

(a) Funded from annual appropriations and may include donations and contributions, gifts, internally developed assets, and proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2020-21)

| | Asset Category | | | | | Total |
|---|----------------|----------------|-------------------------------------|-----------------------------------|--|----------------|
| | Land | Buildings | Other property, plant and equipment | Computer software and intangibles | L&B, IP&E held for sale ^(a) | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2020 | | | | | | |
| Gross book value | 149 | 11,916 | 2,052 | 2,318 | 396 | 16,831 |
| Gross book value - ROU assets | - | 15,836 | - | - | - | 15,836 |
| Accumulated depreciation/amortisation and impairment | - | (219) | (539) | (1,007) | (12) | (1,777) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (1,315) | - | - | - | (1,315) |
| Opening net book balance | 149 | 26,218 | 1,513 | 1,311 | 384 | 29,575 |
| Capital asset additions | | | | | | |
| Estimated expenditure on new or replacement assets | | | | | | |
| By purchase - appropriation ordinary annual services ^(b) | - | - | 198 | 355 | - | 553 |
| Total additions | - | - | 198 | 355 | - | 553 |
| Other movements | | | | | | |
| Depreciation/amortisation expense | - | (508) | (387) | (714) | - | (1,609) |
| Depreciation/amortisation on ROU assets | - | (1,584) | - | - | - | (1,584) |
| Total other movements | - | (2,092) | (387) | (714) | - | (3,193) |
| As at 30 June 2021 | | | | | | |
| Gross book value | 149 | 11,916 | 2,250 | 2,673 | 396 | 17,384 |
| Gross book value - ROU assets | - | 15,836 | - | - | - | 15,836 |
| Accumulated depreciation/amortisation and impairment | - | (727) | (926) | (1,721) | (12) | (3,386) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (2,899) | - | - | - | (2,899) |
| Closing net book balance | 149 | 24,126 | 1,324 | 952 | 384 | 26,935 |

(a) Land and buildings, intellectual property and equipment held for sale.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.