Civil Aviation Safety Authority

Additional Estimates Statements

Civil Aviation Safety Authority

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Civil Aviation Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Civil Aviation Safety Authority’s (CASA) strategic direction statement has not changed from that published in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

1.2 Entity resource statement

The CASA resource statement details the resourcing for CASA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021‑22 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: CASA resource statement — Additional Estimates for 2021-22 as at February 2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation  2020-21 $'000 | Estimate as at Budget  2021-22 $'000 | Proposed Additional Estimates  2021-22 $'000 | Total estimate at Additional Estimates 2021-22 $'000 |
| **Opening balance/cash reserves at 1 July** | **49,785** | **44,753** | **21,124** | **65,877** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  |  |
| Outcome 1 | 128,424 | 102,082 | 20,000 | 122,082 |
| Total annual appropriations | 128,424 | 102,082 | 20,000 | 122,082 |
| Special appropriations |  |  |  |  |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 68,193 | 115,652 | (31,600) | 84,052 |
| Total special appropriations | 68,193 | 115,652 | (31,600) | 84,052 |
| **Total funds from Government** | **196,617** | **217,734** | **(11,600)** | **206,134** |
| **Funds from industry sources** |  |  |  |  |
| Regulatory service fees | 10,864 | 7,500 | - | 7,500 |
| RPAS levies | - | 1,400 | - | 1,400 |
| **Total funds from industry sources** | **10,864** | **8,900** | **-** | **8,900** |
| **Funds from other sources** |  |  |  |  |
| Interest | 345 | 173 | - | 173 |
| Other | 2,677 | 911 | - | 911 |
| **Total funds from other sources** | **3,022** | **1,084** | **-** | **1,084** |
| **Total net resourcing for CASA** | **260,288** | **272,471** | **9,524** | **281,995** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual  2020-21 | 2021-22 |
| **Average staffing level (number)** |  |  | 819 | 832 |

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.

CASA 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 the CASA and considered “Departmental” for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: CASA 2021-22 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 |
| **Payment measures** |  |  |  |  |  |
| CASA supplementation | 1.1 |  |  |  |  |
| Departmental payments |  | 20,000 | - | - | - |
| **Total** |  | **20,000** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | 20,000 | - | - | - |
| **Total** |  | **20,000** | **-** | **-** | **-** |

Prepared on a Government Financial Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for CASA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measure** |  |  |  |  |  |
| CASA supplementation | 1.1 | 20,000 | - | - | - |
| **Other adjustments** |  |  |  |  |  |
| Changes in Parameters | 1.1 | - | - | 72 | 161 |
| **Special appropriations** |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| Reduction in aviation fuel receipts | 1.1 | (31,600) | - | - | - |
| **Net impact on appropriations for Outcome 1 (Departmental)** |  | **(11,600)** | **-** | **72** | **161** |
| **Total net impact on appropriations for Outcome 1** |  | **(11,600)** | **-** | **72** | **161** |

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for CASA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Available $'000 | 2021-22 Budget $'000 | 2021-22 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1**  Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training | 128,424 | 102,082 | 122,082 | 20,000 | - |
| **Total Departmental** | **128,424** | **102,082** | **122,082** | **20,000** | **-** |

Table 1.5: Appropriation Bill (No. 4) 2021–22

CASA is not seeking additional appropriation through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structures for CASA have not changed from that published in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

**Note:**

The most recent corporate plan for CASA can be found at: [Corporate plan 2021-22 | Civil Aviation Safety Authority (casa.gov.au)](https://www.casa.gov.au/corporate-plan-2021-22)

https://www.casa.gov.au/content-search/corporate-plans/corporate-plan-2020-21.

The most recent annual performance statement can be found at: [Annual Report 2020‑21 | Civil Aviation Safety Authority (casa.gov.au)](https://www.casa.gov.au/content-search/annual-reports/annual-report-2020-21)

https://www.casa.gov.au/content-search/annual-reports/annual-report-2020-21.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training |

##### Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **Program 1.1: Civil Aviation Safety Authority** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 128,424 | 122,082 | 74,609 | 73,183 | 40,903 |
| Special appropriations |  |  |  |  |  |
| *Special appropriation Aviation Fuel Revenues (Special Appropriation) Act 1988* | 68,720 | 85,300 | 105,600 | 107,900 | 112,700 |
| Expenses not requiring appropriation in the budget year (a) | (16,206) | - | 821 | 4,457 | 36,107 |
| Revenues from industry sources |  |  |  |  |  |
| Regulatory fees | 10,864 | 7,500 | 7,500 | 7,500 | 7,500 |
| RPAS levy | - | 1,400 | 25,980 | 26,370 | 28,490 |
| Other income | 987 | 1,000 | 1,000 | 1,000 | 1,000 |
| Revenues from other independent sources | 259 | 150 | 190 | 290 | 500 |
| **Total expenses for Program 1.1** | **193,048** | **217,432** | **215,700** | **220,700** | **227,200** |
| **Outcome 1 totals by resource type** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 128,424 | 122,082 | 74,609 | 73,183 | 40,903 |
| Special appropriations | 68,720 | 85,300 | 105,600 | 107,900 | 112,700 |
| Revenues from industry sources | 11,851 | 9,900 | 34,480 | 34,870 | 36,990 |
| Revenues from other independent sources | 259 | 150 | 190 | 290 | 500 |
| Expenses not requiring appropriation in the budget year (a) | (16,206) | - | 821 | 4,457 | 36,107 |
| **Total expenses for Outcome 1** | **193,048** | **217,432** | **215,700** | **220,700** | **227,200** |

|  |  |  |
| --- | --- | --- |
|  | Actual  2020-21 | 2021-22 |
| **Average staffing level (number)** | 819 | 832 |

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. ‘Expenses not requiring appropriation in the Budget year’ is made up of the operating result and the timing of accruals.

**Performance criteria for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2021-22 Budget. CASA’s detailed performance criteria can be found in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

#### Estimates of special account flows

CASA does not maintain special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

CASA is anticipating a break-even position in 2021-22.

The forward estimates have been adjusted to take into account the effect of decreased projections in aviation fuel excise due to the impact of COVID-19 on domestic air travel. CASA is budgeting for operating losses across the forward estimates as a result of the decrease to aviation fuel excise.

#### 3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 130,206 | 136,247 | 140,313 | 144,501 | 148,815 |
| Suppliers | 39,473 | 56,545 | 47,952 | 47,221 | 48,578 |
| Depreciation and amortisation | 22,645 | 24,383 | 27,101 | 27,693 | 28,644 |
| Finance costs | 303 | 257 | 334 | 1,285 | 1,163 |
| Write-down and impairment of assets | 168 | - | - | - | - |
| Losses from asset sales | 253 | - | - | - | - |
| **Total expenses** | **193,048** | **217,432** | **215,700** | **220,700** | **227,200** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 10,864 | 8,900 | 33,480 | 33,870 | 35,990 |
| Interest | 259 | 150 | 190 | 290 | 500 |
| Other | 987 | 1,000 | 1,000 | 1,000 | 1,000 |
| **Total own-source revenue** | **12,110** | **10,050** | **34,670** | **35,160** | **37,490** |
| **Total own-source income** | **12,110** | **10,050** | **34,670** | **35,160** | **37,490** |
| **Net (cost of)/contribution by services** | **(180,938)** | **(207,382)** | **(181,030)** | **(185,540)** | **(189,710)** |
| Revenue from Government | 197,144 | 207,382 | 180,209 | 181,083 | 153,603 |
| **Surplus/(deficit) attributable to the Australian Government** | **16,206** | **-** | **(821)** | **(4,457)** | **(36,107)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **16,206** | **-** | **(821)** | **(4,457)** | **(36,107)** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted Departmental balance sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 13,377 | 4,000 | 4,000 | 4,000 | 4,000 |
| Trade and other receivables | 2,067 | 3,328 | 3,608 | 3,955 | 4,422 |
| Other investments | 52,500 | 53,752 | 42,822 | 49,148 | 22,414 |
| Other financial assets | 171 | 173 | 181 | 201 | 242 |
| ***Total financial assets*** | ***68,115*** | ***61,253*** | ***50,611*** | ***57,304*** | ***31,078*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 39,767 | 31,212 | 28,221 | 66,108 | 57,751 |
| Property, plant and equipment | 8,942 | 13,515 | 30,441 | 26,722 | 25,102 |
| Intangibles | 41,725 | 44,752 | 38,817 | 32,320 | 24,850 |
| Prepayments | 2,324 | 2,839 | 2,657 | 2,670 | 2,738 |
| ***Total non-financial assets*** | ***92,758*** | ***92,318*** | ***100,136*** | ***127,820*** | ***110,441*** |
| **Total assets** | **160,873** | **153,571** | **150,747** | **185,124** | **141,519** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 5,279 | 6,026 | 5,643 | 5,668 | 5,812 |
| Other payables | 3,102 | 3,082 | 3,544 | 4,022 | 4,546 |
| ***Total payables*** | ***8,381*** | ***9,108*** | ***9,187*** | ***9,690*** | ***10,358*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 40,608 | 32,611 | 29,899 | 67,583 | 58,750 |
| ***Total interest bearing liabilities*** | ***40,608*** | ***32,611*** | ***29,899*** | ***67,583*** | ***58,750*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 40,620 | 40,588 | 41,218 | 41,865 | 42,532 |
| Other provisions | 292 | 292 | 292 | 292 | 292 |
| ***Total provisions*** | ***40,912*** | ***40,880*** | ***41,510*** | ***42,157*** | ***42,824*** |
| **Total liabilities** | **89,901** | **82,599** | **80,596** | **119,430** | **111,932** |
| **Net assets** | **70,972** | **70,972** | **70,151** | **65,694** | **29,587** |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 3,295 | 3,295 | 3,295 | 3,295 | 3,295 |
| Reserves | 9,485 | 9,485 | 9,485 | 9,485 | 9,485 |
| Retained surplus (accumulated deficit) | 58,192 | 58,192 | 57,371 | 52,914 | 16,807 |
| **Total equity** | **70,972** | **70,972** | **70,151** | **65,694** | **29,587** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (2021-22 Budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity   $'000 |
| **Opening balance as at 1 July 2021** |  |  |  |  |
| Balance carried forward from previous period | 58,192 | 9,485 | 3,295 | 70,972 |
| ***Adjusted opening balance*** | ***58,192*** | ***9,485*** | ***3,295*** | ***70,972*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | - | - | - | - |
| ***Total comprehensive income*** | ***-*** | ***-*** | ***-*** | ***-*** |
| of which: |  |  |  |  |
| Attributable to the Australian Government | - | - | - | - |
| **Estimated closing balance as at 30 June 2022** | **58,192** | **9,485** | **3,295** | **70,972** |
| **Closing balance attributable to the Australian Government** | **58,192** | **9,485** | **3,295** | **70,972** |

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted Departmental statement of cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 128,424 | 122,082 | 74,609 | 73,183 | 40,903 |
| Receipts from Government | 68,193 | 84,048 | 105,265 | 107,562 | 112,265 |
| Sale of goods and rendering of services | 13,596 | 9,289 | 34,228 | 34,614 | 36,730 |
| Interest | 345 | 148 | 182 | 270 | 459 |
| Net GST received | 5,886 | 5,111 | 4,817 | 4,721 | 4,849 |
| Other | - | 1,009 | 1,000 | 1,000 | 1,000 |
| ***Total cash received*** | ***216,444*** | ***221,687*** | ***220,101*** | ***221,350*** | ***196,206*** |
| **Cash used** |  |  |  |  |  |
| Employees | 129,765 | 135,742 | 139,220 | 143,376 | 147,626 |
| Suppliers | 45,465 | 62,388 | 53,662 | 52,684 | 54,121 |
| Interest payments on lease liability | 301 | 257 | 334 | 1,285 | 1,163 |
| ***Total cash used*** | ***175,531*** | ***198,387*** | ***193,216*** | ***197,345*** | ***202,910*** |
| **Net cash from/(used by) operating activities** | **40,913** | **23,300** | **26,885** | **24,005** | **(6,704)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 15,780 | 21,841 | 27,967 | 8,094 | 11,197 |
| ***Total cash used*** | ***15,780*** | ***21,841*** | ***27,967*** | ***8,094*** | ***11,197*** |
| **Net cash from/(used by) investing activities** | **(15,780)** | **(21,841)** | **(27,967)** | **(8,094)** | **(11,197)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 9,041 | 9,584 | 9,848 | 9,585 | 8,833 |
| ***Total cash used*** | ***9,041*** | ***9,584*** | ***9,848*** | ***9,585*** | ***8,833*** |
| **Net cash from/(used by) financing activities** | **(9,041)** | **(9,584)** | **(9,848)** | **(9,585)** | **(8,833)** |
| **Net increase/(decrease) in cash held** | **16,092** | **(8,125)** | **(10,930)** | **6,326** | **(26,734)** |
| Cash and cash equivalents at the beginning of the reporting period | 49,785 | 65,877 | 57,752 | 46,822 | 53,148 |
| **Cash and cash equivalents at the end of the reporting period** | **65,877** | **57,752** | **46,822** | **53,148** | **26,414** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from Departmental resources (a) | 15,780 | 21,841 | 27,967 | 8,094 | 11,197 |
| **TOTAL** | **15,780** | **21,841** | **27,967** | **8,094** | **11,197** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 15,780 | 21,841 | 27,967 | 8,094 | 11,197 |
| **Total cash used to acquire assets** | **15,780** | **21,841** | **27,967** | **8,094** | **11,197** |

Prepared on Australian Accounting Standards basis.

1. Includes funding from prior year appropriations, entity receipts and proceeds from sale of assets.

Table 3.7: Statement of Departmental asset movements (2021-22 Budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Asset category** | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software  and intangibles $'000 | Total    $'000 |
| **As at 1 July 2021** |  |  |  |  |
| Gross book value | - | 8,408 | 82,156 | 90,564 |
| Gross book value - ROU assets | 56,855 | 900 | - | 57,755 |
| Accumulated depreciation/amortisation and impairment | - | (1) | (40,431) | (40,432) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (17,088) | (365) | - | (17,453) |
| **Opening net book balance** | **39,767** | **8,942** | **41,725** | **90,434** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - other | - | 7,870 | 13,971 | 21,841 |
| By purchase - other - ROU assets | 1,587 | - | - | 1,587 |
| **Total additions** | **1,587** | **7,870** | **13,971** | **23,428** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | - | (3,297) | (10,943) | (14,240) |
| Depreciation/amortisation on ROU assets | (10,143) | - | - | (10,143) |
| Other | - | - | (1) | (1) |
| Other - ROU assets | 1 | - | - | 1 |
| **Total other movements** | **(10,142)** | **(3,297)** | **(10,944)** | **(24,383)** |
| **As at 30 June 2022** |  |  |  |  |
| Gross book value | - | 16,278 | 96,126 | 112,404 |
| Gross book value - ROU assets | 58,443 | 900 | - | 59,343 |
| Accumulated depreciation/amortisation and impairment | - | (3,298) | (51,374) | (54,672) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (27,231) | (365) | - | (27,596) |
| **Closing net book balance** | **31,212** | **13,515** | **44,752** | **89,479** |

Prepared on Australian Accounting Standards basis.