

Australian National Maritime Museum

Additional Estimates Statements

Australian National Maritime Museum

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Australian National Maritime Museum

Section 1: Entity overview and resources

1.1 Strategic direction statement

The oceans and waterways are the heartbeat of who we are, and the Australian National Maritime Museum (ANMM) connects Australians with our past, our present and our future as an island nation – in the Asia Pacific – shaped by sea. The ANMM's vision is to make Australia a more cohesive and sustainable nation.

Established under the *Australian National Maritime Museum Act 1990* (the Act), the ANMM focuses on telling the stories of Australia's:

- Maritime heritage, exploration and discovery
- First Nations communities and their relationship with water
- Immigration
- Ocean science and water sustainability
- Life and leisure by the water
- Place in the Asia Pacific region.

The Act outlines the functions of the ANMM. The main functions are expressed as:

- to exhibit, or to make available for exhibition by others, material included in the National Maritime Collection or other maritime historical material
- to develop, preserve and maintain the National Maritime Collection
- to disseminate information relating to Australian maritime history
- to conduct, arrange for and assist research into matters relating to Australian maritime history.

The ANMM increases knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events.

In 2023-24, the ANMM's work will be guided by the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place*, as well as the ANMM's own Strategic Framework and Corporate Plan. The ANMM will focus its work over the next four years around four strategic priorities – Inspire, Inform, Influence and Impact.

ANMM secured \$2.5 million in funding for urgent capital works, in the 2023-24 Budget and these funds were provisioned in the Contingency Reserve. After finalisation of the profiling of funding for the capital works, ANMM will receive \$1.1 million in 2023-24 through the Additional Estimates Appropriation Bill No. 4, and \$1.4 million in 2024-25.

In the current financial year, various safety and compliance works have commenced to ensure public safety. The remainder of the appropriation funding from Bill No. 4 is designated for urgent repairs to lighting, roof guttering, structural corrosion and sewage pipes.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for ANMM at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: ANMM resource statement — Additional Estimates for 2023–24 as at February 2024

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Opening balance/cash reserves at 1 July	32,331	30,250	-	30,250
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	24,017	27,029	-	27,029
Annual appropriations - other services ^(b)				
Equity injection	1,717	2,795	1,100	3,895
Total annual appropriations	25,734	29,824	1,100	30,924
Total funds from Government	25,734	29,824	1,100	30,924
Funds from other sources				
Interest	843	1,173	-	1,173
Sale of goods and services	8,754	5,301	-	5,301
Other	6,590	6,092	-	6,092
Total funds from other sources	16,187	12,566	-	12,566
Total net resourcing for ANMM	74,252	72,640	1,100	73,740
			Actual	
			2022-23	2023-24
Average staffing level (number)			104	141

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

- (a) Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022-23 annual report and encompasses Appropriation Act (No. 1) 2022-2023, Supply Act (No.1) 2022-2023, and Supply Act (No.3) 2022–2023.
- (b) Appropriation Act (No.2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity's 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ANMM 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
National Cultural Policy-National Collecting Institutions-Sustainability ^(a)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
Total		-	-	-	-

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.

(a) The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of \$1.1m in 2023-24 and \$1.4m in 2024-25. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ANMM at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023-24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
	1.1	1,100	1,400	-	-
		-	17	35	38
Net impact on appropriations for Outcome 1 (departmental)		1,100	1,417	35	38
Total net impact on appropriations for Outcome 1		1,100	1,417	35	38

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for ANMM through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

ANMM is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
National Cultural Policy - National Collecting Institutions - Sustainability	1,717	2,795	3,895	1,100	-
Total non-operating	1,717	2,795	3,895	1,100	-
Total other services	1,717	2,795	3,895	1,100	-

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structure for ANMM have not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events

Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: (Australian National Maritime Museum)					
Revenue from Government Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	24,017	27,029	24,899	25,064	26,420
Expenses not requiring appropriation in the budget year ^(a)	2,498	2,365	2,365	2,365	2,365
Revenues from other independent sources	16,187	12,566	12,982	12,993	13,450
Total expenses for Program 1.1	42,702	41,960	40,246	40,422	42,235
Outcome 1 totals by resource type					
Revenue from Government Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	24,017	27,029	24,899	25,064	26,420
Expenses not requiring appropriation in the budget year ^(a)	2,498	2,365	2,365	2,365	2,365
Revenues from other independent sources	16,187	12,566	12,982	12,993	13,450
Total expenses for Outcome 1	42,702	41,960	40,246	40,422	42,235

	2022-23	2023-24
Average staffing level (number)	104	141

(a) Expenses not requiring appropriation in the Budget year reflects depreciation of heritage and cultural assets.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Performance measure for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. ANMM's detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

ANMM does not maintain special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Major changes to the budgeted financial statements relate to the \$2.5 million in appropriations from Bills No. 2 and 4 impacting 2023-24 and 2024-25 financial years. A summary is reflected in the Departmental capital budget statement with the revised equity injections for 2023-24 and 2024-25 increasing to \$3.9 million and \$4.6 million respectively. The PB Statements reflected an equity injection from Bill No. 2 of \$2.8 million for 2023-24 and \$3.2 million in 2024-25.

The remainder of the budgeted financial statements remain largely the same as the 2023-24 PB Statements. The specific impact of the appropriations received for funding of urgent capital works is reflected in the balance sheet with both property plant and equipment and contributed equity increasing by \$1.1 million in 2023-24 to \$17.5 million and \$43.6 million respectively, and to \$20.5 million and \$47.1 million in 2024-25.

The summary of movement in the Departmental statement of changes in equity reflects the increase in \$1.1 million equity contributions in budget year 2023-24. Funding for urgent capital works has also increased purchases of non-financial assets to \$25.0 million in 2023-24 and to \$8.7 million in 2024-25. The changes in these non-financial asset purchases are also depicted in the budgeted Departmental statement of cash flows and associated statement of Departmental asset movement schedule for 2023-24.

3.2.2 Budgeted financial statements

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	16,940	20,025	20,216	20,296	20,886
Suppliers	15,387	12,537	10,632	10,768	11,991
Grants	146	145	145	105	105
Depreciation and amortisation	9,470	9,253	9,253	9,253	9,253
Finance costs	25	-	-	-	-
Write-down and impairment of assets	179	-	-	-	-
Losses from asset sales	617	-	-	-	-
Total expenses	42,764	41,960	40,246	40,422	42,235
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,754	5,301	5,501	5,705	5,864
Interest	843	1,173	1,187	754	754
Sublease income	2,023	1,984	1,991	2,063	2,138
Other	4,469	3,988	4,183	4,351	4,574
Total own-source revenue	16,089	12,446	12,862	12,873	13,330
Gains					
Other	98	120	120	120	120
Total gains	98	120	120	120	120
Total own-source income	16,187	12,566	12,982	12,993	13,450
Net (cost of)/contribution by services	(26,577)	(29,394)	(27,247)	(27,394)	(28,747)
Revenue from Government	24,017	27,029	24,899	25,064	26,420
Surplus/(deficit) attributable to the Australian Government	(2,560)	(2,365)	(2,365)	(2,365)	(2,365)
Total comprehensive income/(loss) attributable to the Australian Government	(2,560)	(2,365)	(2,365)	(2,365)	(2,365)
Note: Impact of Net Cash Appropriation Arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(2,560)	(2,365)	(2,365)	(2,365)	(2,365)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	2,498	2,365	2,365	2,365	2,365
plus: depreciation/amortisation expenses for ROU assets ^(b)	156	156	156	156	156
Net Cash Operating Surplus/(Deficit)	94	156	156	156	156

Prepared on Australian Accounting Standards basis.

- (a) From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	30,250	16,532	19,210	21,962	24,733
Trade and other receivables	2,518	2,583	2,583	2,583	2,583
Other financial assets	436	436	436	436	436
Total financial assets	33,204	19,551	22,229	24,981	27,752
Non-financial assets					
Land and buildings	164,425	169,542	165,275	161,010	156,741
Property, plant and equipment	9,883	17,446	20,460	20,427	21,794
Heritage and culture assets	87,052	88,210	88,063	87,914	87,769
Intangibles	4,375	6,428	6,295	6,161	6,028
Inventories	226	226	226	226	226
Other non-financial assets	814	814	814	814	814
Total non-financial assets	266,775	282,666	281,133	276,552	273,372
Assets held for sale	-	-	-	-	-
Total assets	299,979	302,217	303,362	301,533	301,124
LIABILITIES					
Payables					
Suppliers	4,993	6,538	6,538	6,541	6,539
Other payables	1,674	1,427	1,427	1,427	1,427
Total payables	6,667	7,965	7,965	7,968	7,966
Interest bearing liabilities					
Leases	592	-	-	-	-
Total interest bearing liabilities	592	-	-	-	-
Provisions					
Employee provisions	2,253	2,253	2,253	2,253	2,253
Other provisions	78	78	78	78	78
Total provisions	2,331	2,331	2,331	2,331	2,331
Total liabilities	9,590	10,296	10,296	10,299	10,297
Net assets	290,389	291,921	293,066	291,234	290,827
EQUITY*					
Parent entity interest					
Contributed equity	39,697	43,592	47,104	47,637	49,595
Reserves	201,193	201,193	201,193	201,193	201,193
Retained surplus/(accumulated deficit)	49,499	47,136	44,769	42,404	40,039
Total parent entity interest	290,389	291,921	293,066	291,234	290,827
Total Equity	290,389	291,921	293,066	291,234	290,827

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	49,499	201,193	-	39,697	290,389
Adjusted opening balance	49,499	201,193	-	39,697	290,389
Comprehensive income					
Surplus/(deficit) for the period	(2,365)				(2,365)
Total comprehensive income	(2,365)	-	-	-	(2,365)
of which:					
Attributable to the Australian Government	(2,365)	-	-	-	(2,365)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	3,895	3,895
Sub-total transactions with owners	-	-	-	3,895	3,895
Estimated closing balance as at 30 June 2024	47,134	201,193	-	43,592	291,919
Closing balance attributable to the Australian Government	47,134	201,193	-	43,592	291,921

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations					
Receipts from Government	24,017	27,174	25,044	25,169	26,525
Sale of goods and rendering of services	8,882	7,285	7,492	7,768	8,002
Interest	843	1,173	1,187	754	754
Net GST received	(338)	(1)	-	-	-
Other	2,923	1,551	1,684	1,821	1,971
Total cash received	36,327	37,182	35,407	35,512	37,252
Cash used					
Employees	14,978	20,025	20,216	20,296	20,886
Suppliers	13,115	9,600	8,278	8,340	9,495
Other	146	145	145	105	105
Total cash used	28,239	29,770	28,639	28,741	30,486
Net cash from/(used by) operating activities	8,088	7,412	6,768	6,771	6,766
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	11,718	25,025	8,702	5,952	5,953
Total cash used	11,718	25,025	8,702	5,952	5,953
Net cash from/(used by) investing activities	(11,718)	(25,025)	(8,702)	(5,952)	(5,953)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,717	3,895	4,612	1,933	1,958
Total cash received	1,717	3,895	4,612	1,933	1,958
Cash used					
Principal payments on lease liability	168	-	-	-	-
Total cash used	168	-	-	-	-
Net cash from/(used by) financing activities	1,549	3,895	4,612	1,933	1,958
Net increase/(decrease) in cash held	(2,081)	(13,718)	2,678	2,752	2,771
Cash and cash equivalents at the beginning of the reporting period	32,331	30,250	16,532	19,210	21,962
Cash and cash equivalents at the end of the reporting period	30,250	16,532	19,210	21,962	24,733

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections	1,717	3,895	4,612	1,933	1,958
Total new capital appropriations	1,717	3,895	4,612	1,933	1,958
<i>Provided for:</i>					
Purchase of non-financial assets	1,717	3,895	4,612	1,933	1,958
Total Items	1,717	3,895	4,612	1,933	1,958
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	1,717	3,895	4,612	1,933	1,958
Funded internally from departmental resources ^(b)	10,001	21,130	4,090	4,019	3,995
TOTAL	11,718	25,025	8,702	5,952	5,953
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,718	25,025	8,702	5,952	5,953
Total cash used to acquire assets	11,718	25,025	8,702	5,952	5,953

Prepared on Australian Accounting Standards basis.

- (a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
- (b) Includes the following s74 receipts: sponsorship, subsidy, gifts, or similar contribution, internally developed assets, and proceeds from the sale of assets.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Asset Category						Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Other	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023							
Gross book value	65,660	103,029	11,969	89,920	13,710	814	285,102
Accumulated depreciation/amortisation and impairment	-	(4,264)	(2,086)	(2,868)	(9,335)	-	(18,553)
Opening net book balance	65,660	98,765	9,883	87,052	4,375	814	266,549
CAPITAL ASSET ADDITIONS							
Estimated expenditure on new or replacement assets							
By purchase - appropriation equity ^(a)	-	1,100	1,000	1,795	-	-	3,895
By purchase - appropriation ordinary annual services ^(b)	-	-	6,952	1,609	3,186	-	11,747
By purchase - appropriation ordinary annual services - ROU assets	-	9,383	-	-	-	-	9,383
Assets received as gifts/donations				120			120
Total additions	-	10,483	7,952	3,524	3,186	-	25,145
Other movements							
Depreciation/amortisation expense	-	-	(1,488)	(2,365)	(1,133)	-	(4,986)
Depreciation/amortisation on ROU assets	-	(4,267)	-	-	-	-	(4,267)
Total other movements	-	(4,267)	(1,488)	(2,365)	(1,133)	-	(9,253)
As at 30 June 2024							
Gross book value	65,660	104,129	19,921	93,444	16,896	814	300,864
Gross book value - ROU assets	-	9,383	-	-	-	-	9,383
Accumulated depreciation/amortisation and impairment	-	(4,264)	(3,574)	(5,233)	(10,468)	-	(23,539)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,267)	-	-	-	-	(4,267)
Closing net book balance	65,660	104,981	16,347	88,211	6,428	814	282,440
Estimated operating expenditure in income statement for heritage and cultural assets							\$'000
Operations and Maintenance							1,239
Preservation and Conservation							188
Total operating expenditure on heritage and cultural assets							1,427

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.