

# **National Film and Sound Archive of Australia**

**Entity resources and planned  
performance**



# National Film and Sound Archive of Australia

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# National Film and Sound Archive of Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The National Film and Sound Archive of Australia's (NFSA) purpose is to tell the national story by collecting, preserving and sharing audiovisual media, the cultural experience platforms of our time.

The legislative functions of the NFSA are outlined in the *National Film and Sound Archive of Australia Act 2008*. The NFSA is Australia's premier audiovisual archive and a place of engagement with Australian audiovisual production past and present.

The NFSA exists to perform three vital functions:

- collect audiovisual works and associated documentation that reflect all aspects of Australian life and our diverse communities
- preserve the collection in accordance with international standards and working within our resources, to ensure permanent access
- share the collection so its stories form an ongoing part of the evolution of our culture.

A formal strategic direction statement which explains the alignment of our work with the five pillars of the new National Cultural Policy - *Revive: a place for every story, a story for every place* can also be found here: <https://www.nfsa.gov.au/about/corporate-information/publications/strategic-direction>.

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NFSA 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 any Departmental (for the NFSA’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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: NFSA resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>2,413</b>	<b>1,251</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	40,839	41,890
Annual appropriations - other services <sup>(b)</sup>		
Equity injection	6,983	1,736
Total annual appropriations	47,822	43,626
<b>Total funds from Government</b>	<b>47,822</b>	<b>43,626</b>
<b>Funds from other sources</b>		
Interest	2,102	1,500
Royalties	131	131
Sale of Goods	1,036	1,036
Other	590	590
<b>Total funds from other sources</b>	<b>3,859</b>	<b>3,257</b>
<b>Total net resourcing for NFSA</b>	<b>54,094</b>	<b>48,134</b>
	2024-25	2025-26
<b>Average staffing level (number)</b>	250	231

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

NFSA is not directly appropriated as a corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a non-corporate Commonwealth entity), which are then paid to NFSA and are considered ‘Departmental’ for all purposes.

## 1.3 Budget measures

There are no new measures relating to NFSA for the 2025-26 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 measure 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 the NFSA can be found at:

<https://www.nfsa.gov.au/sites/default/files/2022-08/NFSA%20Corporate%20Plan%202022-23%20to%202025-26.pdf>

The most recent annual performance statement can be found at:

<https://www.nfsa.gov.au/sites/default/files/2024-10/24380-NFSA-Annual-Report-2023%E2%80%9324-Web.pdf>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance**

### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Collect, preserve and share the national audio visual collection</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	40,839	41,890	43,019	43,853	44,247
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	8,598	6,139	4,190	4,895	4,861
Revenues from other independent sources	3,859	3,257	3,299	3,324	3,173
<b>Total expenses for Program 1.1</b>	<b>53,296</b>	<b>51,286</b>	<b>50,508</b>	<b>52,072</b>	<b>52,281</b>
<b>Outcome 1 Totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	40,839	41,890	43,019	43,853	44,247
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	8,598	6,139	4,190	4,895	4,861
Revenues from other independent sources	3,859	3,257	3,299	3,324	3,173
<b>Total expenses for Outcome 1</b>	<b>53,296</b>	<b>51,286</b>	<b>50,508</b>	<b>52,072</b>	<b>52,281</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	250	231			

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



**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance</b>		
<b>Program 1.1 – Collect, preserve and share the national audiovisual collection.</b>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Ensure First Nations’ knowledge held in the collection is visible and available to communities of origin for us in ongoing cultural practice</li> <li>• Increase discoverability of, and access to, the national audiovisual collection for all Australians</li> <li>• Enhance services for makers and industry to support the creation of new artworks</li> <li>• Be a responsible and innovative cultural business that generates sufficient resources to deliver on our purpose and goals</li> <li>• Be responsive to the needs of the community as a corporate entity and deliver value to Australians through and beyond the collection.</li> </ul>	
<b>Year</b>	<b>Performance Measures</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin	Success will be measured against the NFSA’s ability to develop relationships with First Nations communities that lead to the return of collection material to communities of origin  Result: Commenced a four-year co-design project with the Torres Strait Islander Media Authority (TSIMA) to preserve, digitise, catalogue and return content from TSIMA’s collection
	Build the national audiovisual collection	Target: Accession 16,800 items into the national audiovisual collection  Target expected to be met
	Increase our digitisation capacity to ensure the preservation of ‘at-risk’ audiovisual material	Target: Digitise 32,500 at-risk audiovisual collection items from the NFSA’s collection and from other collecting institutions  Target expected to be met
	Provide services that ease and encourage engagement with and use of collection material	Target: Procurement of the institution’s first Digital Asset Management System  Target met

Year	Performance Measures	Planned Performance Results
Current Year 2024–25 cont.	Increase earned and contributed revenue	Target increase of 10% earned and contributed revenue Target expected to be met
	Fit-for-purpose infrastructure	Safety and collection management improvements to nitrate storage facility Target expected to be met
	Increase access to and total engagement with the national audiovisual collection	Statistics for online and in-person engagement with the collection are an increase on the previous year Target expected to be met
	Deliver media literacy programs and tools for Australians	Maintain 2023-2024 rate of engagement with <i>Media &amp; Me</i> and develop and deliver <i>Media &amp; Me</i> online Target expected to be met
Year	Performance Measures	Planned Performance Results
Budget Year 2025–26	We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country
	Build the national audiovisual collection	Accession 24,300 items into the national audiovisual collection
	Increase our digitisation capacity to ensure the preservation of 'at-risk' audiovisual material	We will digitise 32,700 at-risk audiovisual collection items from the NFSA's collection and from other collecting institutions
	Provide services that ease and encourage engagement with and use of collection material	Delivery of a new institution website
	Increase earned and contributed revenue	Increase earned and contributed revenue by 10%.
	Fit for purpose infrastructure	Deliver design and documentation for a new nitrate facility and the refit of the existing nitrate vault
	Increase access to and total engagement with the national audiovisual collection	Statistics for online and in-person engagement with the collection are an increase on the previous year

Year	Performance measures	Planned Performance Results
Budget Year 2025–26 cont.	Deliver media literacy programs and tools for Australians	Increase engagement with <i>Media &amp; Me</i> by 15%
Forward Estimates 2026-29	As per 2025-26	<p>Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country</p> <p>Continue to accession a target number of items into the collection</p> <p>AVA infrastructure enhances capacity to digitise at-risk material</p> <p>Continued growth in online and in person engagement with the collection</p> <p>Efficient and effective services for audiovisual creatives encourage use of the collection</p> <p>Continue to increase earned and contributed to revenue</p> <p>Implement long term nitrate storage solution</p> <p>Media literacy programs equip primary and secondary students with the skills to critically analyse media and safely navigate an increasingly digital world</p>

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NFSA finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

##### Comprehensive income statement

Total income in 2025–26 is expected to be \$54.2 million, which includes \$41.9 million of revenue from Government, \$3.3 million of own sourced revenue and \$9.0 million of collection gains.

Total expenses for 2025–26 are estimated to be \$51.3 million, \$27.2 million for employee benefits, \$13.8 million for supplier expenses and \$10.3 million of depreciation and amortisation.

##### Budgeted Departmental balance sheet

The NFSA's net assets are budgeted to be \$457.9 million at 30 June 2026. This comprises mainly of the NFSA's heritage and cultural collection at \$372.3 million and land, buildings, plant and equipment at \$74.7 million. These are independently valued on a regular basis. Depreciation is incurred on all buildings, plant and equipment and some components of the collection and is determined based on estimated useful lives.

Equity injections of \$1.7 million will be used for collection acquisitions and urgent capital works.

### 3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	27,537	27,214	27,640	29,142	30,093
Suppliers	15,441	13,754	14,050	15,117	15,129
Depreciation and amortisation <sup>(a)</sup>	10,253	10,253	8,753	7,748	6,994
Finance costs	65	65	65	65	65
<b>Total expenses</b>	<b>53,296</b>	<b>51,286</b>	<b>50,508</b>	<b>52,072</b>	<b>52,281</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods	1,024	1,024	1,024	1,024	1,024
Rendering of services	12	12	12	12	12
Interest	2,102	1,500	1,542	1,567	1,583
Royalties	131	131	131	131	131
Other	590	590	590	590	423
<b>Total own-source revenue</b>	<b>3,859</b>	<b>3,257</b>	<b>3,299</b>	<b>3,324</b>	<b>3,173</b>
<b>Gains</b>					
Other	12,322	9,000	9,000	9,000	9,000
<b>Total gains</b>	<b>12,322</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Total own-source income</b>	<b>16,181</b>	<b>12,257</b>	<b>12,299</b>	<b>12,324</b>	<b>12,173</b>
<b>Net (cost of)/contribution by services</b>	<b>(37,115)</b>	<b>(39,029)</b>	<b>(38,209)</b>	<b>(39,748)</b>	<b>(40,108)</b>
Revenue from Government	40,839	41,890	43,019	43,853	44,247
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>3,724</b>	<b>2,861</b>	<b>4,810</b>	<b>4,105</b>	<b>4,139</b>
<b>Total comprehensive income/(loss)</b>	<b>3,724</b>	<b>2,861</b>	<b>4,810</b>	<b>4,105</b>	<b>4,139</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>3,724</b>	<b>2,861</b>	<b>4,810</b>	<b>4,105</b>	<b>4,139</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) as per statement of Comprehensive Income</b>	<b>3,724</b>	<b>2,861</b>	<b>4,810</b>	<b>4,105</b>	<b>4,139</b>
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	1,936	1,936	1,936	1,831	1,939
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	620	620	620	802	757
less: lease principal repayments <sup>(b)</sup>	(607)	(647)	(647)	(817)	(775)
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>5,673</b>	<b>4,770</b>	<b>6,719</b>	<b>5,921</b>	<b>6,060</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2) and Supply Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,251	6,308	4,814	6,445	8,638
Trade and other receivables	834	834	834	834	834
Other investments	17,500	10,500	11,500	7,500	2,000
Other financial assets	168	168	168	168	168
<b>Total financial assets</b>	<b>19,753</b>	<b>17,810</b>	<b>17,316</b>	<b>14,947</b>	<b>11,640</b>
<b>Non-financial assets</b>					
Land and buildings	60,615	62,972	64,768	66,550	68,332
Property, plant and equipment	14,005	11,681	7,660	4,551	2,342
Heritage and Cultural	364,330	372,284	380,257	388,347	396,603
Intangibles	457	532	607	682	719
Inventories	526	526	526	526	526
Prepayments	2,551	2,551	2,551	2,551	2,551
Work in progress	1,015	1,015	1,015	1,015	1,015
<b>Total non-financial assets</b>	<b>443,499</b>	<b>451,561</b>	<b>457,384</b>	<b>464,222</b>	<b>472,088</b>
<b>Total assets</b>	<b>463,252</b>	<b>469,371</b>	<b>474,700</b>	<b>479,169</b>	<b>483,728</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,342	1,342	1,342	1,342	1,342
Other payables	774	774	774	774	774
<b>Total payables</b>	<b>2,116</b>	<b>2,116</b>	<b>2,116</b>	<b>2,116</b>	<b>2,116</b>
<b>Interest bearing liabilities</b>					
Leases	1,350	2,872	2,225	1,408	633
<b>Total interest bearing liabilities</b>	<b>1,350</b>	<b>2,872</b>	<b>2,225</b>	<b>1,408</b>	<b>633</b>
<b>Provisions</b>					
Employee provisions	5,692	5,692	5,692	5,692	5,692
Other provisions	840	840	840	840	840
<b>Total provisions</b>	<b>6,532</b>	<b>6,532</b>	<b>6,532</b>	<b>6,532</b>	<b>6,532</b>
<b>Total liabilities</b>	<b>9,998</b>	<b>11,520</b>	<b>10,873</b>	<b>10,056</b>	<b>9,281</b>
<b>Net assets</b>	<b>453,254</b>	<b>457,851</b>	<b>463,827</b>	<b>469,113</b>	<b>474,447</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	254,494	256,230	257,396	258,577	259,772
Reserves	173,189	173,189	173,189	173,189	173,189
Retained surplus (accumulated deficit)	25,571	28,432	33,242	37,347	41,486
<b>Total equity</b>	<b>453,254</b>	<b>457,851</b>	<b>463,827</b>	<b>469,113</b>	<b>474,447</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	25,571	173,189	254,494	453,254
<b>Adjusted opening balance</b>	<b>25,571</b>	<b>173,189</b>	<b>254,494</b>	<b>453,254</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	2,861	-	-	2,861
<b>Total comprehensive income</b>	<b>2,861</b>	<b>-</b>	<b>-</b>	<b>2,861</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection	-	-	1,736	1,736
<b>Closing balance attributable to the Australian Government</b>	<b>28,432</b>	<b>173,189</b>	<b>256,230</b>	<b>457,851</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	40,839	41,890	43,019	43,853	44,247
Sale of goods and rendering of services	1,110	1,110	1,110	1,124	1,126
Interest	2,102	1,500	1,542	1,567	1,583
Net GST received	1,814	1,467	1,489	1,801	1,515
Other	721	721	721	721	554
<b>Total cash received</b>	<b>46,586</b>	<b>46,688</b>	<b>47,881</b>	<b>49,066</b>	<b>49,025</b>
<b>Cash used</b>					
Employees	27,537	27,214	27,640	29,142	30,093
Suppliers	17,255	15,221	15,539	16,918	16,644
Net GST paid	74	74	74	88	90
Interest payments on lease liability	65	65	65	65	65
<b>Total cash used</b>	<b>44,931</b>	<b>42,574</b>	<b>43,318</b>	<b>46,213</b>	<b>46,892</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,655</b>	<b>4,114</b>	<b>4,563</b>	<b>2,853</b>	<b>2,133</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	3,000	7,000	1,000	4,000	5,500
<b>Total cash received</b>	<b>3,000</b>	<b>7,000</b>	<b>1,000</b>	<b>4,000</b>	<b>5,500</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	12,193	7,146	5,576	5,586	5,860
Investments	-	-	2,000	-	-
<b>Total cash used</b>	<b>12,193</b>	<b>7,146</b>	<b>7,576</b>	<b>5,586</b>	<b>5,860</b>
<b>Net cash from/(used by) investing activities</b>	<b>(9,193)</b>	<b>(146)</b>	<b>(6,576)</b>	<b>(1,586)</b>	<b>(360)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	6,983	1,736	1,166	1,181	1,195
<b>Total cash received</b>	<b>6,983</b>	<b>1,736</b>	<b>1,166</b>	<b>1,181</b>	<b>1,195</b>
<b>Cash used</b>					
Principal payments on lease liability	607	647	647	817	775
<b>Total cash used</b>	<b>607</b>	<b>647</b>	<b>647</b>	<b>817</b>	<b>775</b>
<b>Net cash from/(used by) financing activities</b>	<b>6,376</b>	<b>1,089</b>	<b>519</b>	<b>364</b>	<b>420</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,162)</b>	<b>5,057</b>	<b>(1,494)</b>	<b>1,631</b>	<b>2,193</b>
Cash and cash equivalents at the beginning of the reporting period	2,413	1,251	6,308	4,814	6,445
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,251</b>	<b>6,308</b>	<b>4,814</b>	<b>6,445</b>	<b>8,638</b>

Prepared on Australian Accounting Standards basis.



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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections – Bill 2	6,983	1,736	1,166	1,181	1,195
<b>Total new capital appropriations</b>	<b>6,983</b>	<b>1,736</b>	<b>1,166</b>	<b>1,181</b>	<b>1,195</b>
<i>Provided for:</i>					
Purchase of non-financial assets	6,983	1,736	1,166	1,181	1,195
<b>Total items</b>	<b>6,983</b>	<b>1,736</b>	<b>1,166</b>	<b>1,181</b>	<b>1,195</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	6,983	1,736	1,166	1,181	1,195
Funded internally from Departmental resources	5,210	5,410	4,410	4,405	4,665
<b>TOTAL</b>	<b>12,193</b>	<b>7,146</b>	<b>5,576</b>	<b>5,586</b>	<b>5,860</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

**Table 3.6: Statement of Departmental asset movements (Budget year 2025–26)**

	Asset Category					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2025</b>						
Gross book value	8,355	57,207	22,891	370,036	4,682	463,171
Gross book value - ROU assets		6,820	74	-	-	6,894
Accumulated depreciation/amortisation and impairment	-	(7,169)	(8,902)	(5,706)	(4,225)	(26,002)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,598)	(58)	-	-	(4,656)
<b>Opening net book balance</b>	<b>8,355</b>	<b>52,260</b>	<b>14,005</b>	<b>364,330</b>	<b>457</b>	<b>439,407</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	3,592	2,454	890	210	7,146
By purchase - appropriation equity - ROU assets	-	2,169	-	-	-	2,169
Assets received as gifts/donations	-	-	-	9,000	-	9,000
<b>Total additions</b>	<b>-</b>	<b>5,761</b>	<b>2,454</b>	<b>9,890</b>	<b>210</b>	<b>18,315</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(2,784)	(4,778)	(1,936)	(135)	(9,633)
Depreciation/amortisation on ROU assets	-	(620)	-	-	-	(620)
<b>Total other movements</b>	<b>-</b>	<b>(3,404)</b>	<b>(4,778)</b>	<b>(1,936)</b>	<b>(135)</b>	<b>(10,253)</b>
<b>As at 30 June 2026</b>						
Gross book value	8,355	60,799	25,345	379,926	4,892	479,317
Gross book value - ROU assets	-	8,989	74	-	-	9,063
Accumulated depreciation/amortisation and impairment	-	(9,953)	(13,680)	(7,642)	(4,360)	(35,635)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,218)	(58)	-	-	(5,276)
<b>Closing net book balance</b>	<b>8,355</b>	<b>54,617</b>	<b>11,681</b>	<b>372,284</b>	<b>532</b>	<b>447,469</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>						<b>\$'000</b>
Operations and Maintenance						2,799
Preservation and Conservation						8,416
<b>Total operating expenditure on heritage and cultural assets</b>						<b>11,215</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026 and includes Collection Development Acquisition Budgets (CDABs).