

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 investment, development, funding and advisory body with a purpose to champion and invest in arts and creativity to benefit all Australians. The Council has a national leadership role in supporting and building Australia’s arts ecology by fostering excellence in the arts, increasing national and international engagement with Australian art and artists, and advocating for the social, cultural and economic value of 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 2022–2026 has five strategic objectives to achieve its vision ‘Creativity Connects Us’ and is approved by the Minister for 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
- 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 the 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 audiences
- 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.

The Council will support the post-COVID-19 pandemic rebuilding of our cultural and creative industries, including 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 2022-23 as at Budget October 2022

| | 2021-22 Estimated actual \$'000 | 2022-23 Estimate \$'000 |
|---|--|-------------------------------|
| Opening balance/cash reserves at 1 July | 8,097 | 12,087 |
| Funds from Government | | |
| Annual appropriations - ordinary annual services ^(a) | | |
| Outcome 1 | 219,794 | 220,531 |
| Total annual appropriations | 219,794 | 220,531 |
| Total funds from Government | 219,794 | 220,531 |
| Funds from other sources | | |
| Interest | 207 | 300 |
| Sale of goods and services | 11 | 10 |
| Other | 3,360 | 400 |
| Total funds from other sources | 3,578 | 710 |
| Total net resourcing for Australia Council | 231,469 | 233,328 |
| | 2021-22 | 2022-23 |
| Average staffing level (number) | 96 | 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) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 2022-23.

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

1.3 Budget measures

Budget measures relating to the Council are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Australia Council October 2022-23 Budget measures
Part 1: Measures announced since the 2022-23 March Budget

| Program | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 | 2025-26 \$'000 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Payment measures | | | | | |
| Supporting the Arts | | | | | |
| Departmental payment | - | - | 4,960 | 5,080 | 5,176 |
| Total | - | - | 4,960 | 5,080 | 5,176 |
| Total payment measures | | | | | |
| Departmental | - | - | 4,960 | 5,080 | 5,176 |
| Total | - | - | 4,960 | 5,080 | 5,176 |

Prepared on a Government Finance Statistics (Underlying Cash) basis.
 Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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 Council can be found at:

<https://australiacouncil.gov.au/about-us/strategy-and-corporate-plan/>

The most recent annual performance statement can be found at:

<https://australiacouncil.gov.au/about-us/corporate-documents/annual-reports/>

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 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) | 219,794 | 220,531 | 235,977 | 241,259 | 245,466 |
| Revenues from other independent sources | 3,578 | 710 | 1,300 | 700 | 1,300 |
| Total expenses for Program 1.1 | 223,372 | 221,241 | 237,277 | 241,959 | 246,766 |
| Outcome 1 totals by resource type | | | | | |
| Revenue from Government Ordinary annual services (Appropriation Bill No. 1) | 219,794 | 220,531 | 235,977 | 241,259 | 245,466 |
| Revenues from other independent sources | 3,578 | 710 | 1,300 | 700 | 1,300 |
| Total expenses for Outcome 1 | 223,372 | 221,241 | 237,277 | 241,959 | 246,766 |
| | 2021-22 | 2022-23 | | | |
| Average staffing level (number) | 96 | 108 | | | |

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| 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. | | |
| Key Activities | Administering the Government’s 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. | |
| Year | Performance measures | Expected Performance Results |
| Prior year 2021-22 | Live attendances at Australia Council supported activities in Australia | Target: 15 million Actual: 10.3 million Target not met |
| | New Australian artistic works with a public outcome (performed, exhibited, published or recorded) supported | Target: 4,500 works Actual: 14,290 works Target met |
| | Number of applications for culturally diverse projects and events supported and total amount invested | Target: 200 applications supported with \$8 million investment Actual: 466 applications with \$24.8 million investment Target met |
| | New Australian artworks supported | Target: 5,700 artworks Actual: 16,215 artworks Target met |
| | Total amount invested in projects creating new Australian artwork | Target: \$7.5 million Actual: \$10.2 million Target met |

| Year | Performance measures | Expected Performance Results |
|------------------------------|---|--|
| Prior year 2021-22 cont. | Number of initiatives delivered that strengthen ties with other countries | Target: 15 initiatives Actual: 38 initiatives Target met |
| | Number of countries where Australia Council supported arts activities are delivered | Target 25 countries Actual: 26 countries Target met |
| Year | Performance measures | Planned Performance Results |
| Budget year 2022-23 | Live attendances at Australia Council supported activities in Australia | 15 million |
| | New Australian artistic works with a public outcome (performed, exhibited, published or recorded) supported | 4,500 works |
| | Number of applications for culturally diverse projects and events supported and total amount invested | 250 applications supported with \$10 million investment |
| | Number of applications for First Nations projects and events supported and total amount invested | 180 applications supported with \$13 million investment |
| | New Australian artworks supported | 5,700 works |
| | Total amount invested in projects creating new Australian artwork | \$7.5 million |
| | Number of initiatives delivered that strengthen ties with other countries | 15 initiatives |
| | Number of countries where Australia Council supported arts activities are delivered | 25 countries |
| Forward Estimates 2023-26 | As per 2022-23 | As per 2022-23 |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the Council’s finances for the 2022-23 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

The Council’s 2022–23 Budget has been built on the 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 \$0.7 million in 2022-23, from \$219.8 million to \$220.5 million. The net increase is due to indexation (net of the applicable annual efficiency dividend), offset by a decrease relating to the Playing Australia Program. In 2021-22 there was a one-off uplift of \$3.6 million to the Playing Australia program, consequently the appropriation has reduced by a similar amount in 2022-23.

Other revenue for 2022–23 includes returned grant monies and interest income (\$0.6 million).

The Council’s total expenses are budgeted at \$221.2 million, compared to \$223.0 million in 2021–22 and comprise:

- grant expenditure of \$193.1 million budgeted to support individual artists, National Performing Arts Partnership Framework organisations, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. Budgeted expenditure will decrease by \$5.0 million, largely due to the reduction in funding received for the Playing Australia program and the reduction in returned grant monies. Additional funding for Playing Australia of \$3.6 million was received in 2021-22 (as referred to above). Returned grant monies in 2021-22 were \$2.1 million compared to \$0.3 million budgeted for 2022-23.
- supplier expenses of \$10.8 million, will increase by \$1.8 million in 2022–23 as a decrease in expenditure for the Venice Biennale exhibition is offset by increased travel and program costs. The Venice Biennale exhibition is held every two years, and travel and program costs are budgeted at pre Covid levels.
- depreciation and amortisation expenses of \$2.5 million in 2022-23 are \$0.4 million lower than 2021-22 due to reduced capital expenditure in 2020-21 and 2021-22.
- employee benefits expense of \$14.7 million, will increase by \$1.9 million in 2022-23, due to vacancies in 2021-22 and expected annual salary increases.

Budgeted Departmental balance sheet

Financial assets are budgeted at \$14.0 million with cash and cash equivalent balances expected to be \$12.1 million by the end of the year.

Non-financial assets are budgeted to decrease to \$22.3 million due to depreciation of \$2.5 million offsetting capital expenditure of \$1.0 million.

The capital expenditure investment in 2022–23 is predominantly business systems and equipment.

Reserves (other than retained surplus), remain level at \$9.7 million at 30 June 2023 and comprise \$6.3 million of private sector donation income received for the rebuild of the Venice Pavilion (completed in 2015) and \$3.4 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**

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 12,804 | 14,664 | 17,676 | 18,206 | 18,752 |
| Suppliers | 9,046 | 10,844 | 13,088 | 12,650 | 13,596 |
| Grants | 198,148 | 193,140 | 203,911 | 208,492 | 211,804 |
| Depreciation and amortisation | 2,869 | 2,465 | 2,492 | 2,520 | 2,542 |
| Finance costs | 145 | 128 | 110 | 91 | 72 |
| Total expenses | 223,012 | 221,241 | 237,277 | 241,959 | 246,766 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Interest | 207 | 300 | 300 | 300 | 300 |
| Sublease income | 11 | 10 | - | - | - |
| Other | 3,360 | 400 | 1,000 | 400 | 1,000 |
| Total own-source revenue | 3,578 | 710 | 1,300 | 700 | 1,300 |
| Total own-source income | 3,578 | 710 | 1,300 | 700 | 1,300 |
| Net (cost of)/contribution by services | (219,434) | (220,531) | (235,977) | (241,259) | (245,466) |
| Revenue from Government | 219,794 | 220,531 | 235,977 | 241,259 | 245,466 |
| Surplus/(deficit) attributable to the Australian Government | 360 | - | - | - | - |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation surplus | 18 | - | - | - | - |
| Total other comprehensive income | 18 | - | - | - | - |
| Total comprehensive income/(loss) | 378 | - | - | - | - |
| Total comprehensive income/(loss) attributable to the Australian Government | 378 | - | - | - | - |
| Note: Impact of net cash appropriation arrangements | | | | | |
| Total comprehensive income/(loss) - as per statement of comprehensive income | 378 | - | - | - | - |
| plus: depreciation/amortisation expenses for ROU assets ^(a) | 1,584 | 1,584 | 1,583 | 1,584 | 1,583 |
| less: lease principal repayments ^(a) | (1,368) | (1,456) | (1,547) | (1,643) | (1,741) |
| Net cash operating surplus/ (deficit) | 594 | 128 | 36 | (59) | (158) |

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 12,087 | 12,116 | 12,717 | 13,353 | 13,915 |
| Trade and other receivables | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 |
| Total financial assets | 13,921 | 13,950 | 14,551 | 15,187 | 15,749 |
| Non-financial assets | | | | | |
| Land and buildings | 20,352 | 18,297 | 16,242 | 14,187 | 12,133 |
| Property, plant and equipment | 2,641 | 3,174 | 3,059 | 2,927 | 2,773 |
| Intangibles | 211 | 248 | 270 | 178 | 83 |
| Prepayments | 609 | 609 | 609 | 609 | 609 |
| Total non-financial assets | 23,813 | 22,328 | 20,180 | 17,901 | 15,598 |
| Total assets | 37,734 | 36,278 | 34,731 | 33,088 | 31,347 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 788 | 788 | 788 | 788 | 788 |
| Grants | 2,724 | 2,724 | 2,724 | 2,724 | 2,724 |
| Other payables | 1,597 | 1,597 | 1,597 | 1,597 | 1,597 |
| Total payables | 5,109 | 5,109 | 5,109 | 5,109 | 5,109 |
| Interest bearing liabilities | | | | | |
| Leases | 12,601 | 11,145 | 9,598 | 7,955 | 6,214 |
| Total interest-bearing liabilities | 12,601 | 11,145 | 9,598 | 7,955 | 6,214 |
| Provisions | | | | | |
| Employee provisions | 2,246 | 2,246 | 2,246 | 2,246 | 2,246 |
| Other provisions | 770 | 770 | 770 | 770 | 770 |
| Total provisions | 3,016 | 3,016 | 3,016 | 3,016 | 3,016 |
| Total liabilities | 20,726 | 19,270 | 17,723 | 16,080 | 14,339 |
| Net assets | 17,008 | 17,008 | 17,008 | 17,008 | 17,008 |
| EQUITY | | | | | |
| Reserves | 9,688 | 9,688 | 9,688 | 9,688 | 9,688 |
| Retained surplus (accumulated deficit) | 7,320 | 7,320 | 7,320 | 7,320 | 7,320 |
| Total equity | 17,008 | 17,008 | 17,008 | 17,008 | 17,008 |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

| | Retained earnings | Asset revaluation reserve | Other reserves | Total equity |
|--|-------------------|---------------------------|----------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2022 | | | | |
| Balance carried forward from previous period | 7,320 | 3,365 | 6,323 | 17,008 |
| Adjusted opening balance | 7,320 | 3,365 | 6,323 | 17,008 |
| Estimated closing balance as at 30 June 2023 | 7,320 | 3,365 | 6,323 | 17,008 |
| Closing balance attributable to the Australian Government | 7,320 | 3,365 | 6,323 | 17,008 |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 219,794 | 220,531 | 235,977 | 241,259 | 245,466 |
| Receipts from Government | 154 | - | - | - | - |
| Sale of goods and rendering of services | 11 | 10 | - | - | - |
| Interest | 201 | 300 | 300 | 300 | 300 |
| Net GST received | 19,796 | 18,359 | 19,531 | 19,902 | 20,287 |
| Other | 3,836 | 400 | 1,000 | 400 | 1,000 |
| Total cash received | 243,792 | 239,600 | 256,808 | 261,861 | 267,053 |
| Cash used | | | | | |
| Employees | 12,700 | 14,664 | 17,676 | 18,206 | 18,752 |
| Suppliers | 10,523 | 11,820 | 14,266 | 13,789 | 14,820 |
| Interest payments on lease liability | 145 | 128 | 110 | 91 | 72 |
| Other | 215,691 | 210,523 | 222,263 | 227,256 | 230,866 |
| Total cash used | 239,059 | 237,135 | 254,315 | 259,342 | 264,510 |
| Net cash from/(used by) operating activities | 4,733 | 2,465 | 2,493 | 2,519 | 2,543 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of non-financial assets | 689 | - | - | - | - |
| Total cash received | 689 | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 64 | 980 | 345 | 240 | 240 |
| Total cash used | 64 | 980 | 345 | 240 | 240 |
| Net cash from/(used by) investing activities | 625 | (980) | (345) | (240) | (240) |
| FINANCING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Principal payments on lease liability | 1,368 | 1,456 | 1,547 | 1,643 | 1,741 |
| Total cash used | 1,368 | 1,456 | 1,547 | 1,643 | 1,741 |
| Net cash from/(used by) financing activities | (1,368) | (1,456) | (1,547) | (1,643) | (1,741) |
| Net increase/(decrease) in cash held | 3,990 | 29 | 601 | 636 | 562 |
| Cash and cash equivalents at the beginning of the reporting period | 8,097 | 12,087 | 12,116 | 12,717 | 13,353 |
| Cash and cash equivalents at the end of the reporting period | 12,087 | 12,116 | 12,717 | 13,353 | 13,915 |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded internally from departmental resources ^(a) | 64 | 980 | 345 | 240 | 240 |
| TOTAL | 64 | 980 | 345 | 240 | 240 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 64 | 980 | 345 | 240 | 240 |
| Total cash used to acquire assets | 64 | 980 | 345 | 240 | 240 |

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

| | Land | Buildings | Other property, plant and equipment | Computer software and intangibles | Total |
|---|------------|----------------|-------------------------------------|-----------------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2022 | | | | | |
| Gross book value | 149 | 9,270 | 4,850 | 888 | 15,157 |
| Gross book value - ROU assets | - | 15,835 | - | - | 15,835 |
| Accumulated depreciation/amortisation and impairment | - | (420) | (2,209) | (677) | (3,306) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (4,482) | - | - | (4,482) |
| Opening net book balance | 149 | 20,203 | 2,641 | 211 | 23,204 |
| Capital asset additions | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase - appropriation ordinary annual services ^(a) | - | - | 731 | 249 | 980 |
| Total additions | - | - | 731 | 249 | 980 |
| Other movements | | | | | |
| Depreciation/amortisation expense | - | (471) | (198) | (212) | (881) |
| Depreciation/amortisation on ROU assets | - | (1,584) | - | - | (1,584) |
| Total other movements | - | (2,055) | (198) | (212) | (2,465) |
| As at 30 June 2023 | | | | | |
| Gross book value | 149 | 9,270 | 5,581 | 1,137 | 16,137 |
| Gross book value - ROU assets | - | 15,835 | - | - | 15,835 |
| Accumulated depreciation/amortisation and impairment | - | (891) | (2,407) | (889) | (4,187) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (6,066) | - | - | (6,066) |
| Closing net book balance | 149 | 18,148 | 3,174 | 248 | 21,719 |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.