

Statement of comprehensive income

for the period ended 30 June 2017

		2017	2016	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee Benefits	1A	18,762	19,208	20,078
Suppliers	1B	4,572	5,321	5,998
Depreciation and amortisation	4A	909	896	880
Write-Down and Impairment of Assets	1C	10	34	-
Losses from asset sales		11	6	3
Total expenses		24,264	25,465	26,959
Own-Source Income				
Own-source revenue				
Sale of Goods and Rendering of Services	2A	64	66	47
Other Revenue	2B	443	797	764
Total own-source revenue		506	863	811
Gains				
Other Gains	2C	1,914	1,895	2,125
Total gains		1,914	1,895	2,125
Total own-source income		2,420	2,758	2,936
Net cost of services		21,843	22,706	24,023
Revenue from Government	2D	24,159	20,668	23,143
Surplus/(Deficit) on continuing operations		2,316	(2,038)	(880)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		(17)	772	-
Total other comprehensive income		2,299	(1,266)	(880)

The above statement should be read in conjunction with the accompanying notes.

Statement of financial position

as at 30 June 2017

	Notes	2017 \$'000	2016 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and Cash Equivalents	3A	3,057	570	350
Trade and Other Receivables	3B	14,837	14,732	12,691
Total financial assets		17,895	15,302	13,041
Non-financial assets				
Heritage and cultural	4A	419	422	419
Plant and equipment	4A	7,446	6,505	7,870
Computer software	4A	1,775	2,218	2,214
Inventories	4B	13	16	20
Other Non-Financial Assets	4C	156	119	200
Total non-financial assets		9,809	9,280	10,723
Total assets		27,703	24,582	23,764
LIABILITIES				
Payables				
Suppliers	5A	286	334	200
Other Payables	5B	843	771	200
Total payables		1,129	1,105	400
Provisions				
Employee Provisions	6A	6,310	6,153	5,550
Total provisions		6,310	6,153	5,550
Total liabilities		7,439	7,258	5,950
Net assets		20,265	17,324	17,814
EQUITY				
Contributed equity		(10,393)	(11,035)	(10,393)
Reserves		14,192	14,209	13,767
Retained surplus/(Accumulated deficit)		16,466	14,150	14,440
Total equity		20,265	17,324	17,814

The above statement should be read in conjunction with the accompanying notes.

Statement of changes in equity

for the period ended 30 June 2017

	2017	2016	Original Budget
	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	(11,035)	(11,677)	(11,035)
Adjusted opening balance	(11,035)	(11,677)	(11,035)
Transactions with owners			
Departmental capital budget	642	642	642
Total transactions with owners	642	642	642
Closing balance as at 30 June	(10,393)	(11,035)	(10,393)
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	14,150	16,188	15,320
Adjusted opening balance	14,150	16,188	15,320
Comprehensive income			
Surplus/(Deficit) for the period	2,316	(2,038)	(880)
Total comprehensive income	2,316	(2,038)	(880)
Closing balance as at 30 June	16,466	14,150	14,440
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	14,209	13,437	13,767
Adjusted opening balance	14,209	13,437	13,767
Comprehensive income			
Other comprehensive income	(17)	772	-
Total comprehensive income	(17)	772	-
Closing balance as at 30 June	14,192	14,209	13,767
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	17,324	17,948	18,052
Adjusted opening balance	17,324	17,948	18,052
Comprehensive income			
Surplus/(Deficit) for the period	2,316	(2,038)	(880)
Other comprehensive income	(17)	772	-
Total comprehensive income	2,299	(1,266)	(880)
Transactions with owners			
Contributions by owners			
Departmental capital budget	642	642	642
Total transactions with owners	642	642	642
Closing balance as at 30 June	20,265	17,324	17,814

The above statement should be read in conjunction with the accompanying notes.

Cash flow statement

for the period ended 30 June 2017

	2017	2016	Original Budget
Notes	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	23,765	21,781	24,483
Sale of goods and rendering of services	106	136	47
Revenue from external sources	710	596	662
Net GST received	344	260	71
Other	-	7	-
Total cash received	24,925	22,780	25,263
Cash used			
Employees	18,550	19,162	20,023
Suppliers	3,088	3,654	3,669
Net GST paid	-	-	283
Total cash used	21,638	22,816	23,975
Net cash from/(used by) operating activities	3,287	(37)	1,288
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment	4	-	-
Total cash received	4	-	-
Cash used			
Purchase of property, plant and equipment	1,414	1,333	1,930
Purchase of Intangibles	31	60	-
Total cash used	1,445	1,393	1,930
Net cash from/(used by) investing activities	(1,441)	(1,393)	(1,930)
FINANCING ACTIVITIES			
Cash received			
Contributed equity (DCB)	642	642	642
Total cash received	642	642	642
Cash used			
Net cash from/(used by) financing activities	642	642	642
Net increase/(decrease) in cash held	2,487	(788)	-
Cash and cash equivalents at the beginning of the reporting period	570	1,357	350
Cash and cash equivalents at the end of the reporting period	3,057	570	350

The above statement should be read in conjunction with the accompanying notes.

Administered schedule of comprehensive income

for the period ended 30 June 2017

	Notes	2017 \$'000	2016 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Suppliers	16	324	317	322
Total expenses		324	317	322
Net (cost of)/contribution by services		(324)	(317)	(322)
Surplus/(Deficit)		(324)	(317)	(322)
Total comprehensive income/(loss)		(324)	(317)	(322)

The above schedule should be read in conjunction with the accompanying notes.

Administered schedule of assets and liabilities

as at 30 June 2017

	Notes	2017 \$'000	2016 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Trade and Other Receivables	17	4	4	2
Total financial assets		4	4	2
Total assets administered on behalf of Government		4	4	2
LIABILITIES				
Payables				
Suppliers	18A	26	-	26
Other Payables	18B	4	4	2
Total payables		30	4	28
Government		30	4	28
Net assets/(liabilities)		(26)	-	(26)

The above schedule should be read in conjunction with the accompanying notes.

Administered reconciliation schedule

	2017	2016
	\$'000	\$'000
Opening assets less liabilities as at 1 July	-	(22)
Adjustment for errors	-	(4)
Adjusted opening assets less liabilities	-	(26)
Net (cost of)/contribution by services		
Expenses		
Payments to entities other than corporate		
Commonwealth entities	(324)	(317)
Appropriation transfers from Official Public Account	298	343
Closing assets less liabilities as at 30 June	(26)	-

The above schedule should be read in conjunction with the accompanying notes.

Accounting policy

Administered cash transfers to and from the official public account

The department does not collect Administered revenues. Cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the government. These transfers to and from the OPA are adjustments to the administered cash held by the department on behalf of government and reported as such in the administered cash flow statement.

Administered cash flow statement

for the period ended 30 June 2017

		2017	2016
	Notes	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Net GST received		23	24
Total cash received		23	24
Cash used			
Suppliers		320	369
Total cash used		320	369
Net cash from/(used by) operating activities		(297)	(345)

		2017	2016
	Notes	\$'000	\$'000
Cash from Official Public Account			
Appropriations		298	343
GST Appropriations		22	24
Total cash from official public account		320	367
Cash to Official Public Account			
GST Appropriations		(23)	(22)
Total cash to official public account		297	345
Cash and cash equivalents at the end of the reporting period	17	-	-

This schedule should be read in conjunction with the accompanying notes.