

ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Administrative Appeals Tribunal (AAT) conducts independent merits review of administrative decisions made by Australian Government ministers, departments and agencies and, in limited circumstances, state and territory government and non-government bodies. It can review decisions made under more than 400 Acts and legislative instruments. The most common types of decisions reviewed relate to migration and protection (refugee) visas, family assistance and social security, child support, Commonwealth workers' compensation, Australian citizenship, the National Disability Insurance Scheme, taxation and veterans' entitlements.

The Immigration Assessment Authority, a separate office within the AAT, provides a fast track review process in relation to certain decisions to refuse protection visas.

The AAT provides its services throughout Australia from registries located in the state capital cities, Canberra and on Norfolk Island.

In 2018-19 and the forward years, the AAT will continue to pursue initiatives in relation to the following strategic priorities:

- creating an integrated, national tribunal following the amalgamation of the AAT with the Migration Review Tribunal, the Refugee Review Tribunal and the Social Security Appeals Tribunal on 1 July 2015
- improving the efficiency and effectiveness of the AAT's review processes, including maximising the use of technology
- engaging with stakeholders and building public trust and confidence in our decisions
- building capacity of AAT members and staff, and making the best use of our resources.

A key challenge for the AAT in 2018-19 and the forward years will be managing the significant increase in the size of our caseload. This relates particularly to applications for review of migration and refugee decisions. The number of applications relating to decisions made under the National Disability Insurance Scheme also continues to grow as the roll out of the full scheme proceeds.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the AAT for its operations and to deliver programs and services on behalf of the government.

Table 1.1 is presented on a resourcing (that is, appropriations and cash available) basis, while the budgeted expenses by Outcome 1 table in section 2 and the financial statements in section 3 are presented on an accrual basis.

Table 1.1: Entity resource statement—Budget estimates for 2018–19 as at Budget May 2018

	2017–18 Estimated actual \$'000	2018–19 Estimate \$'000
DEPARTMENTAL		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	86,636	83,145
Departmental appropriation (c)	154,559	160,399
s74 retained revenue receipts (d)	900	900
Departmental capital budget (e)	3,801	3,878
Total departmental annual appropriations	245,896	248,322
Total departmental resourcing	245,896	248,322
ADMINISTERED		
Total administered special appropriations (f)	6,400	6,400
Total administered resourcing	6,400	6,400
Total net resourcing for entity	252,296	254,722
	2017–18	2018–19
Average staffing level (number)(g)	610	610

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

Note: all figures are GST exclusive and may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2018–19.

(b) Estimated balance carried forward from previous year for annual appropriations.

(c) Excludes the departmental capital budget.

(d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.

(f) Repayments not provided for under any other appropriation under section 77 of the PGPA Act.

(g) The average staffing level numbers exclude tribunal members.

1.3 BUDGET MEASURES

Budget measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to AAT are detailed in Budget Paper No. 2 and summarised in Part 1 of Table 1.2.

Table 1.2: Entity 2018–19 Budget measures

Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Revenue measures					
Annual Indexation of Court and Tribunal Fees	1.1				
Administered revenue	–	408	83	537	95
Total revenue measures	–	408	83	537	95
Expense measures					
Community Development Program—reform (a)	1.1				
Departmental expenses	–	288	1,720	1,572	1,470
Disability Support Pension—aligning suspension periods for imprisoned recipients (b)	1.1				
Departmental expenses	–	228	128	133	140
Extending the Cashless Debit Card Trial (b)	1.1				
Departmental expenses	–	nfp	–	–	–
More Choices for a Longer Life—finances for a longer life (b)	1.1				
Departmental expenses	–	–	17	17	–
Social Welfare Debt Recovery (b)	1.1				
Departmental expenses	–	–	–	–	1,717
Attorney-General's Portfolio—efficiencies	1.1				
Departmental expenses	(471)	(801)	(801)	(801)	(801)
Integrated Carer Support Services (b) (c)	1.1				
Departmental expenses	–	–	–	–	–
Total expense measures	(471)	(254)	1,064	921	2,526
Total	(471)	154	1,147	1,458	2,621

Prepared on a Government Finance Statistics (fiscal) basis.

Figures displayed as a negative represent a decrease in funds and figures displayed as a positive represent an increase in funds.

(a) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

(b) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.

(c) Decision taken but not yet announced in the 2017–18 MYEFO, with the following impact: 2018–19 \$0.447m, 2019–20 \$0.030m, 2020–21 \$0.030m and 2021–22 \$0.031m.

Part 2: Other measures not previously reported in a portfolio statement

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Expense measures						
Encouraging Self-Sufficiency for Newly Arrived Migrants (a)	1.1					
Departmental expenses		–	987	672	–	–
Strengthening the Integrity of Welfare Payments and Better Management of the Social Welfare System—unlegislated components—not proceeding (a)	1.1					
Departmental expenses		(363)	(5,319)	(6,799)	(6,880)	(4,364)
Total expense measures		(363)	(4,332)	(6,127)	(6,880)	(4,364)

Prepared on a Government Finance Statistics (fiscal) basis.

Figures displayed as a negative represent a decrease in funds and figures displayed as a positive represent an increase in funds.

(a) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the 2017–18 Mid-Year Economic and Fiscal Outlook under the Social Services portfolio.

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 that contribute to government outcomes over the budget and forward years.

The AAT’s outcome is described below together with its related programs.

Note

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria 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 an entity’s complete performance story.

The most recent corporate plan for the AAT can be found at www.aat.gov.au/about-the-aat/corporate-information/corporate-and-strategic-plans

The most recent annual performance statement can be found at www.aat.gov.au/about-the-aat/corporate-information/annual-reports/2016-17-annual-report

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is accessible, fair, just, economical, informal, quick and proportionate

Budgeted expenses for Outcome 1

Table 2.1 shows how much AAT intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and by administered and departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.1: Administrative Appeals Tribunal					
Administered expenses					
Special appropriations (a)	9,000	9,000	9,000	9,000	9,000
Administered total	9,000	9,000	9,000	9,000	9,000
Departmental expenses					
Departmental appropriation	154,559	160,399	157,077	138,863	144,175
s74 retained revenue receipts (b)	900	900	900	900	900
Expenses not requiring appropriation in the budget year (c)	10,100	8,801	8,804	8,804	8,804
Departmental total	165,559	170,100	166,781	148,567	153,879
Total expenses for Outcome 1	174,559	179,100	175,781	157,567	162,879
	2017–18	2018–19			
Average staffing level (number)(d)	610	610			

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

(a) Special appropriations consist of refunds of fees paid under section 77 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(b) Estimated retained revenue receipts under section 74 of the PGPA Act. This includes write-down and impairment of assets.

(c) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, make-good expenses, Australian National Audit Office audit fees, notional contributions under the Judges' Pension Scheme and a portion of the AAT's occupancy cost of the Commonwealth Law Courts buildings in Hobart.

(d) The average staffing level numbers exclude tribunal members.

Performance criteria for Outcome 1

Table 2.2 shows the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered.

Table 2.2: Performance criteria for Outcome 1

Outcome 1: Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is accessible, fair, just, economical, informal, quick and proportionate		
Program 1.1: Administrative Appeals Tribunal The AAT provides administrative justice and contributes to improving the quality of government decision-making by reviewing administrative decisions in accordance with the <i>Administrative Appeals Tribunal Act 1975</i> .		
Delivery	Providing review of administrative decisions for people and organisations who apply for review of decisions that affect their interests.	
Performance information		
Year	Performance criteria	Targets
2017–18	Number of applications finalised. Proportion of applications finalised within 12 months of lodgement.	44,410 Expected results: (target not expected to be met) 75% Expected results: (target expected to be met)
2018–19	Number of applications finalised. Proportion of applications finalised within 12 months of lodgement.	45,600 75%
2019–20 to 2022	Number of applications finalised. Proportion of applications finalised within 12 months of lodgement.	2019–20: 46,056 2020–21: 46,516 2021–22: 46,981 2019–20: 75% 2020–21: 75% 2021–22: 75%
Purposes	<p>The role of the AAT is to provide independent review on the merits of a wide range of administrative decisions made under the laws of the Commonwealth of Australia and of Norfolk Island. Merits review of an administrative decision involves considering afresh the facts, law and policy relating to that decision. We decide what is the correct or preferable decision based on the material before us and may affirm, vary or set aside the decision under review.</p> <p>The AAT's objective is set out in section 2A of the <i>Administrative Appeals Tribunal Act 1975</i>. In carrying out our functions, the AAT must pursue the objective of providing a mechanism of review of administrative decisions that:</p> <ul style="list-style-type: none"> • is accessible • is fair, just, economical, informal and quick • is proportionate to the importance and complexity of the matter, and • promotes public trust and confidence in the decision-making of the Tribunal. <p>The AAT provides administrative justice for individuals and organisations seeking to challenge decisions that affect their interests and, more broadly, contributes to improving the quality of government decision-making.</p>	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Changes to the departmental budgeted financial statements since the 2017–18 Portfolio Additional Estimates Statements include funding for new measures and indexation changes across the forward years.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	124,786	128,908	122,574	107,140	111,205
Suppliers	31,473	33,191	36,203	33,423	34,670
Depreciation and amortisation	9,300	8,001	8,004	8,004	8,004
Total expenses	165,559	170,100	166,781	148,567	153,879
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	900	900	900	900	900
Total own-source revenue	900	900	900	900	900
Gains					
Other	800	800	800	800	800
Total gains	800	800	800	800	800
Total own-source income	1,700	1,700	1,700	1,700	1,700
Net (cost of)/contribution by services	(163,859)	168,400	165,081	146,867	152,179
Revenue from government	154,559	160,399	157,077	138,863	144,175
Surplus/(deficit) attributable to the Australian Government	(9,300)	(8,001)	(8,004)	(8,004)	(8,004)
Total comprehensive income/(loss) attributable to the Australian Government	(9,300)	(8,001)	(8,004)	(8,004)	(8,004)

Note: Impact of net cash appropriation arrangements

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	–	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations	9,300	8,001	8,004	8,004	8,004
Total comprehensive income/(loss) as per the statement of comprehensive income	(9,300)	(8,001)	(8,004)	(8,004)	(8,004)

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	367	367	367	367	367
Trade and other receivables	89,160	85,669	85,669	85,669	85,669
Total financial assets	89,527	86,036	86,036	86,036	86,036
Non-financial assets					
Land and buildings	49,283	46,516	50,792	47,338	42,589
Property, plant and equipment	451	2,070	1,885	1,760	2,093
Intangibles	2,287	2,812	2,357	1,842	2,187
Other non-financial assets	991	991	991	991	991
Total non-financial assets	53,012	52,389	56,025	51,931	47,860
Total assets	142,539	138,425	142,061	137,967	133,896
LIABILITIES					
Payables					
Suppliers	10,500	10,500	10,500	10,500	10,500
Other payables	25,318	25,327	25,327	25,327	25,327
Total payables	35,818	35,827	35,827	35,827	35,827
Provisions					
Employee provisions	20,799	20,799	20,799	20,799	20,799
Other provisions	8,507	8,507	8,507	8,507	8,507
Total provisions	29,306	29,306	29,306	29,306	29,306
Total liabilities	65,124	65,133	65,133	65,133	65,133
Net assets	77,415	73,292	76,928	72,834	68,763
EQUITY*					
Parent entity interest					
Contributed equity	90,175	94,053	105,693	109,603	113,536
Reserves	4,953	4,953	4,953	4,953	4,953
Retained surplus/(accumulated deficit)	(17,713)	(25,714)	(33,718)	(41,722)	(49,726)
Total parent entity interest	77,415	73,292	76,928	72,834	68,763
Total equity	77,415	73,292	76,928	72,834	68,763

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity—summary of movement (budget year 2018–19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(17,713)	4,953	90,175	77,415
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(17,713)	4,953	90,175	77,415
Comprehensive income				
Surplus/(deficit) for the period	(8,001)	–	–	(8,001)
Total comprehensive income	(8,001)	–	–	(8,001)
Of which:				
Attributable to the Australian Government	(8,001)	–	–	(8,001)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,878	3,878
Sub-total transactions with owners	–	–	3,878	3,878
Estimated closing balance as at 30 June 2019	(25,714)	4,953	94,053	73,292
Closing balance attributable to the Australian Government	(25,714)	4,953	94,053	73,292

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	164,038	163,890	157,077	138,863	144,175
Sale of goods and rendering of services	900	900	900	900	900
Total cash received	164,938	164,790	157,977	139,763	145,075
Cash used					
Employees	124,786	128,908	122,574	107,140	111,205
Suppliers	30,652	32,382	35,403	32,623	33,870
Total cash used	155,438	161,290	157,977	139,763	145,075
Net cash from/(used by) operating activities	9,500	3,500	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	13,301	7,378	11,640	3,910	3,933
Total cash used	13,301	7,378	11,640	3,910	3,933
Net cash from/(used by) investing activities	(13,301)	(7,378)	(11,640)	(3,910)	(3,933)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,801	3,878	11,640	3,910	3,933
Total cash received	3,801	3,878	11,640	3,910	3,933
Net cash from/(used by) financing activities	3,801	3,878	11,640	3,910	3,933
Cash and cash equivalents at the beginning of the reporting period	367	367	367	367	367
Cash and cash equivalents at the end of the reporting period	367	367	367	367	367

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	3,801	3,878	3,888	3,910	3,933
Equity injections—Bill 2	–	–	7,752	–	–
Total new capital appropriations	3,801	3,878	11,640	3,910	3,933
Provided for:					
Purchase of non-financial assets	3,801	3,878	11,640	3,910	3,933
Total items	3,801	3,878	11,640	3,910	3,933
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,000	2,000	7,752	–	–
Funded by capital appropriation— DCB (b)	2,301	5,378	3,888	3,910	3,933
Total purchases of non-financial assets	13,301	7,378	11,640	3,910	3,933
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	13,301	7,378	11,640	3,910	3,933
Total cash used to acquire assets	13,301	7,378	11,640	3,910	3,933

Prepared on Australian Accounting Standards basis.

(a) Includes current Bill 2 and prior year Act 2/4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (budget year 2018–19)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	65,202	6,256	11,009	82,467
Accumulated depreciation/amortisation and impairment	(15,919)	(5,805)	(8,722)	(30,446)
Opening net book balance	49,283	451	2,287	52,021
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	–	2,000	–	2,000
By purchase—appropriation ordinary annual services (b)	700	1,784	2,894	5,378
Total additions	700	3,784	2,894	7,378
Other movements				
Depreciation/amortisation expense	(3,467)	(2,165)	(2,369)	(8,001)
Total other movements	(3,467)	(2,165)	(2,369)	(8,001)
As at 30 June 2019				
Gross book value	65,902	10,040	13,903	89,845
Accumulated depreciation/amortisation and impairment	(19,386)	(7,970)	(11,091)	(38,447)
Closing net book balance	46,516	2,070	2,812	51,398

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2016–17.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Write-down and impairment of assets	2,600	2,600	2,600	2,600	2,600
Other expenses	6,400	6,400	6,400	6,400	6,400
Total expenses administered on behalf of government	9,000	9,000	9,000	9,000	9,000
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	46,516	46,924	47,995	48,449	49,444
Total non-taxation revenue	46,516	46,924	47,995	48,449	49,444
Total own-sourced income administered on behalf of government	46,516	46,924	47,995	48,449	49,444
Net (cost of)/contribution by services	(37,516)	(37,924)	(38,995)	(39,449)	(40,444)
Surplus/(deficit)	(37,516)	(37,924)	(38,995)	(39,449)	(40,444)
Total comprehensive income/(loss)	(37,516)	(37,924)	(38,995)	(39,449)	(40,444)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	218	218	218	218	218
Trade and other receivables	2,727	2,727	2,727	2,727	2,727
Total financial assets	2,945	2,945	2,945	2,945	2,945
Total assets administered on behalf of government	2,945	2,945	2,945	2,945	2,945
LIABILITIES					
Payables					
Other payables	283	283	283	283	283
Total payables	283	283	283	283	283
Total liabilities administered on behalf of government	283	283	283	283	283
Net assets/(liabilities)	2,662	2,662	2,662	2,662	2,662

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Application fees	43,916	44,324	45,395	45,849	46,844
Total cash received	43,916	44,324	45,395	45,849	46,844
Cash used					
Refunds of application fees	6,400	6,400	6,400	6,400	6,400
Total cash used	6,400	6,400	6,400	6,400	6,400
Net cash from/(used by) operating activities	37,516	37,924	38,995	39,449	40,444
Net increase/(decrease) in cash held	37,516	37,924	38,995	39,449	40,444
Cash and cash equivalents at beginning of reporting period	218	218	218	218	218
Cash from Official Public Account for appropriations	6,400	6,400	6,400	6,400	6,400
Cash to Official Public Account for appropriations	(43,916)	(44,324)	(45,395)	(45,849)	(46,844)
Cash and cash equivalents at end of reporting period	218	218	218	218	218

Prepared on Australian Accounting Standards basis.