

Australian Commission on Safety and Quality in Health Care

Entity resources and planned performance

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Section 1: Entity overview and resources	148
1.1 Strategic direction statement.....	148
1.2 Entity resource statement.....	150
1.3 Budget measures	151
Section 2: Outcomes and planned performance	152
2.1 Budgeted expenses and performance for Outcome 1	152
Section 3: Budgeted financial statements	161
3.1 Budgeted financial statements	161
3.2. Budgeted financial statements tables.....	162

Australian Commission on Safety and Quality in Health Care

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Commission on Safety and Quality in Health Care (ACSQHC) supports the Australian Government to improve the long-term sustainability, quality and safety of Australia's health care system.

The ACSQHC was established by the Council of Australian Governments to lead and coordinate national improvements in health care safety and quality based on best available evidence. This includes providing strategic advice to health ministers on driving the delivery of high-value health care and making recommendations about priority areas for national action.

The ACSQHC works in partnership with state and territory governments, patients, health professionals, health service managers, policy makers, and healthcare organisations to achieve a sustainable, safe and high-quality health system.

The ACSQHC focuses on 4 priority areas:

- Safe delivery of health care: Clinical governance, systems, processes and standards ensure patients, consumers and staff are safe from harm in all places where health care is delivered.
- Partnering with consumers: Patients, carers and the community are engaged in understanding and improving health care for all.
- Partnering with healthcare professionals: Healthcare professionals, organisations and providers are engaged and supported to deliver safe and high-quality care.
- Quality, value and outcomes: Evidence-based tools, guidance and technology are used to inform the delivery of safe and high-quality care that is integrated, coordinated and person-centred.

During 2025–26, the ACSQHC will continue to focus its efforts in areas that can be advanced through national action. This will include a continued strong focus on the implementation and review of the second edition of the National Safety and Quality Health Service Standards² and undertaking development of the third edition of the National Safety and Quality Health Service Standards. It will also include continued examination of variation in health care and opportunities to advance patient outcomes by improving the quality, value and appropriateness of care.

¹ For more information about the strategic direction of the ACSQHC, refer to the current Corporate Plan, available at: www.safetyandquality.gov.au/about-us/corporate-plan

² Available at: www.safetyandquality.gov.au/publications-and-resources/resource-library/national-safety-and-quality-health-service-standards-second-edition

The ACSQHC will also continue management and delivery of a range of quality use of medicines functions under the revised Quality Use of Diagnostics, Therapeutics and Pathology Program.

The roles and responsibilities of the ACSQHC are set out in the *National Health Reform Act 2011*. The ACSQHC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity 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 administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

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: ACSQHC resource statement Budget estimates for 2025–26 as at Budget March 2025

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
Opening balance/cash reserves at 1 July	19,588	19,457
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	22,663	22,947
Amounts from other entities	-	-
Total amounts received from related entities	22,663	22,947
Total funds from Government	22,663	22,947
Funds from other sources		
State Government contributions	9,485	9,213
Interest	1,050	950
Total funds from other sources	10,535	10,163
Total net resourcing for ACSQHC	52,786	52,567
	2024–25	2025–26
Average staffing level (number)	143	153

All figures are GST exclusive.

^(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.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

This section is not applicable to the ACSQHC.

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 ACSQHC can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan

The most recent Annual Performance Statements can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

Program contributing to Outcome 1

Program 1.1: Safety and Quality in Health Care

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Institute of Health and Welfare (AIHW)³
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community AIHW works closely with the ACSQHC regarding the measurement and analysis of information related to safety and quality in health care.
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access The Department of Health and Aged Care has policy responsibility for the improvement of the long term capacity, quality and safety of Australia’s health care system.
Independent Health and Aged Care Pricing Authority (IHACPA)⁴
Program 1.1: Development of pricing advice and annual determinations IHACPA works with the ACSQHC to ensure that pricing and performance measures for public hospitals are complementary and facilitate a strong national framework for the delivery of public hospital services.
National Blood Authority⁵
Program 1.1: National Blood Agreement Management The National Blood Authority works closely with the ACSQHC in relation to the Blood Management Standard within the National Safety and Quality Health Service Standards.
Australian Digital Health Agency⁶
Program 1.1: Digital Health The Australian Digital Health Agency works closely with the ACSQHC in relation to clinical governance and the safety and quality of digital health care.

³ Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

⁴ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

⁶ Refer to the Australian Digital Health Agency chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

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
Program 1.1: Safety and Quality in Health Care					
Revenue from Government					
Amounts from the Portfolio Department	24,963	22,947	22,499	22,894	23,301
Amounts from other Government entities	-	-	-	-	-
Revenues from independent sources	10,535	10,163	10,489	10,774	11,067
Operating deficit (surplus)	(259)	(372)	231	186	60
Total for Program 1.1	35,239	32,738	33,219	33,854	34,428
Total expenses for Outcome 1	35,239	32,738	33,219	33,854	34,428
	2024–25	2025–26			
Average staffing level (number)	143	153			

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.

Table 2.1.2: Performance measures for Outcome 1

<p>Outcome 1 Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.</p>	
<p>Program 1.1: Safety and Quality in Health Care Lead and coordinate national improvements in safety and quality in health care. Contribute to better health outcomes and experiences for patients and communities across Australia through the development of standards, guidelines and indicators relating to health care safety and quality. In partnership with state and territory governments, patients, clinicians, health service managers, policy makers and health care organisations, work to achieve a sustainable, safe and high quality health system.</p>	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Priority 1: Safe delivery of care. Manage and maintain the National Safety and Quality Health Service (NSQHS) Standards, and nationally coordinate assessment of health services to the NSQHS Standards. Support action to address healthcare associated infections and antimicrobial resistance, digital health safety, and safety in primary and acute health care. • Priority 2: Partnering with consumers. Support better partnerships and communication with patients and communities, including a focus on First Nations health, and measurement of patient experience and outcomes.⁷ • Priority 3: Partnering with healthcare professionals. Develop clinical measures to support safety and quality improvement, including through development of a safety and quality measurement framework, informing pricing and funding models, and clinical quality registries.⁸ • Priority 4: Quality, value and outcomes. Improve understanding of health care variation, appropriate care and patient safety evidence and practice.

⁷ Refers to updated key activities that will be reflected in the ACSQHC 2025–26 Corporate Plan.

⁸ Ibid.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Implement National Safety and Quality Health Service (NSQHS) Standards and coordinate the Australian Health Service Safety and Quality Accreditation Scheme, whilst supporting health services, health professionals, patients, and consumers to form effective partnerships.	<p>Hospitals and day procedure services were assessed against the NSQHS Standards.</p> <p>More than 5 publications were released to support implementation of the NSQHS Standards including on hand hygiene, ambulance services, reprocessing reusable medical devices and comprehensive care.</p> <p>Eight accrediting agencies were approved to assess at least one of the six sets of national safety and quality standards.</p> <p>More than 5 publications were released providing guidance on forming effective partnerships including fact sheets on health care of people with intellectual disability, and webinars and newsletters on delivering person-centred care.</p> <p>Achieved</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	<p>Hospitals and day procedure services are assessed against the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to support implementation of the second edition of the NSQHS Standards.</p> <p>Accrediting agencies are approved to assess to the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to health services, health professionals and consumers about forming effective partnerships.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Examine healthcare variation and work to reduce unwarranted variation to improve quality and appropriateness of care for all Australians.	<p>The Atlas Chronic Obstructive Pulmonary Disease Focus Report is due for release by June 2025.</p> <p>The Chronic Obstructive Pulmonary Disease Clinical Care Standard was published.</p> <p>Development of an Emergency Laparotomy Clinical Care Standard commenced.</p> <p>The review of the Osteoarthritis of the Knee Clinical Care Standard was finalised, and review of Colonoscopy and Acute Stroke Clinical Care Standards commenced.</p> <p>Achieved</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	<p>Produce a rolling program of reports and guidance with time series data on healthcare variation in Australia.</p> <p>Produce clinical care standards and other resources focusing on high-impact, high-burden and high-variation areas of clinical care.</p> <p>Review and revise previously released clinical care standards.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Evaluate to improve stakeholders' experience of working with the ACSQHC.	Systems and processes to evaluate and improve stakeholder consultation and advisory processes are being used. The annual stakeholder engagement improvement workshop is scheduled for April 2025. A stakeholder engagement framework and additional tools were developed. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Use/maintain systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Identify, specify and refine clinical and patient reported measures and safety and quality indicators to enable health services to monitor and improve the safety and quality of care.	<p>Continued activity to support measurement of the clinical care standards and safety culture including:</p> <ul style="list-style-type: none"> Completed development of indicators for the Chronic Obstructive Pulmonary Disease Clinical Care Standard. Commenced review of indicators for the Colonoscopy, Acute Stroke and Emergency Laparotomy Clinical Care Standards. <p>Continued to provide advice to health services, and state and territory health agencies on implementation of projects to measure patient safety culture.</p> <p>Continued work to develop Patient Reported Outcome Measures (PROMs) recommendations including:</p> <ul style="list-style-type: none"> Completed recommendations for PROMs for lower back pain. Formalised research partnership to develop and implement PROM and Patient Reported Experience Measures (PREMs) in maternity care. Commenced work to update the list of validated PROMs. Continued work to develop a National Quality Measurement Framework. <p>Reviewed and developed new information for the ACSQHC's PREMs web pages.</p> <p>Continued to maintain the hospital-acquired complications and avoidable hospital readmissions lists and considered queries and suggested revisions with the Independent Health and Aged Care Pricing Authority.</p> <p>Continued to maintain the sentinel event list and provide support to state and territory health agencies on the sentinel event list.</p> <p>Achieved</p>

Program 1.1: Safety and Quality in Health Care (continued)		
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	<p>Provide and maintain nationally agreed health information standards, measures and indicators for safety and quality, including:</p> <ul style="list-style-type: none"> • support and measure performance towards new clinical care standards • support and measure performance towards an enhanced patient safety culture. <p>Provide further guidance and tools for health services to support the local use of data for safety and quality improvement.</p> <p>Maintain guidance and tools for adverse patient safety events and hospital-acquired complications.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity 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 Differences between entity resourcing and financial statements

This section is not applicable to the ACSQHC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The ACSQHC Workplan operational costs are funded jointly by the Australian Government and state and territory governments on a 50:50 basis through annual contributions.

The ACSQHC's total resourcing available for 2025–26 is estimated at \$52.6 million, including Commonwealth and state Workplan funding of \$18.4 million and other carry forward and funding receipts of \$34.2 million. The 2025–26 estimated resourcing includes the full year of funding for the delivery of the ACSQHC's programs and projects, as well as the associated agency management costs. This is consistent into the forward year estimates.

Balance Sheet

The ACSQHC's total asset and liabilities are expected to remain stable over the forward years. The assets are budgeted to comprise predominantly of cash and non-financial assets. The liabilities are budgeted to comprise of suppliers payable, employee entitlements and deferred revenue.

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
EXPENSES					
Employee benefits	18,618	20,470	21,210	21,845	22,937
Supplier expenses	14,992	10,660	9,706	9,665	9,170
Depreciation and amortisation	1,588	1,586	2,252	2,252	2,252
Interest on RoU	41	22	51	92	69
Total expenses	35,239	32,738	33,219	33,854	34,428
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	11,917	10,172	9,341	9,341	9,341
Grants received	13,046	12,775	13,158	13,553	13,960
Other revenue	9,485	9,213	9,489	9,774	10,067
Interest	1,050	950	1,000	1,000	1,000
Total revenue	35,498	33,110	32,988	33,668	34,368
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	35,498	33,110	32,988	33,668	34,368
Net cost of (contribution by) services	(259)	(372)	231	186	60
Revenue from Government	-	-	-	-	-
Surplus (deficit)	259	372	(231)	(186)	(60)
Surplus (deficit) attributable to the Australian Government	259	372	(231)	(186)	(60)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	259	372	(231)	(186)	(60)

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

Note: Impact of net cash appropriation arrangements

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	259	372	(231)	(186)	(60)
plus depreciation and amortisation expenses for RoU	1,378	1,378	2,050	2,050	2,050
less lease principal repayments	(1,637)	(1,750)	(1,819)	(1,864)	(1,990)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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
ASSETS					
Financial assets					
Cash and cash equivalents	19,588	19,457	19,157	18,870	18,770
Trade and other receivables	2,246	2,246	2,246	2,405	2,405
Total financial assets	21,834	21,703	21,403	21,275	21,175
Non-financial assets					
Land and buildings	-	100	200	300	200
Property, plant and equipment	2,769	1,377	9,341	7,283	5,225
Computer software	11	117	123	129	135
Prepayments	303	303	303	303	303
Total non-financial assets	3,083	1,897	9,967	8,015	5,863
Total assets	24,917	23,600	31,370	29,290	27,038
LIABILITIES					
Payables					
Suppliers	1,355	1,327	1,125	1,095	893
Other payables	9,553	9,553	9,553	9,553	9,553
Total payables	10,908	10,880	10,678	10,648	10,446
Interest bearing liabilities					
Leases	2,673	923	9,126	7,262	5,272
Total interest bearing liabilities	2,673	923	9,126	7,262	5,272
Provisions					
Employees	4,046	4,135	4,135	4,135	4,135
Total provisions	4,046	4,135	4,135	4,135	4,135
Total liabilities	17,627	15,938	23,939	22,045	19,853
Net Assets	7,290	7,662	7,431	7,245	7,185
EQUITY					
Contributed equity	1,836	1,836	1,836	1,836	1,836
Reserves	298	298	298	298	298
Retained surpluses or (accumulated deficits)	5,156	5,528	5,297	5,111	5,051
Total equity	7,290	7,662	7,431	7,245	7,185

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
Opening balance as at 1 July 2025				
Balance carried forward from previous period	5,156	298	1,836	7,290
Surplus (deficit) for the period	372	-	-	372
Contribution by Government	-	-	-	-
Estimated closing balance as at 30 June 2026	5,528	298	1,836	7,662

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
OPERATING ACTIVITIES					
Cash received					
Goods and services	9,617	10,172	9,341	9,182	9,341
Grants from the Portfolio Department	13,046	12,775	13,158	13,553	13,960
State Government contributions	9,485	9,213	9,489	9,774	10,067
Interest	1,050	950	1,000	1,000	1,000
Net GST received	1,296	960	982	1,070	1,070
Total cash received	34,494	34,070	33,970	34,579	35,438
Cash used					
Employees	18,532	20,381	21,210	21,845	22,937
Suppliers	16,593	11,648	10,890	10,765	10,442
Interest payments on lease liability	41	22	51	92	69
Total cash used	35,166	32,051	32,151	32,702	33,448
Net cash from (or used by) operating activities	(672)	2,019	1,819	1,877	1,990
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	200	400	300	300	100
Total cash used	200	400	300	300	100
Net cash from (or used by) investing activities	(200)	(400)	(300)	(300)	(100)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,637	1,750	1,819	1,864	1,990
Total cash used	1,637	1,750	1,819	1,864	1,990
Net cash from (or used by) financing activities	(1,637)	(1,750)	(1,819)	(1,864)	(1,990)
Net increase (or decrease) in cash held	(2,509)	(131)	(300)	(287)	(100)
Cash and cash equivalents at the beginning of the reporting period	22,097	19,588	19,457	19,157	18,870
Cash and cash equivalents at the end of the reporting period	19,588	19,457	19,157	18,870	18,770

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
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	200	400	300	300	100
Total acquisitions of non-financial assets	200	400	300	300	100
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	200	400	300	300	100
Total cash used to acquire assets	200	400	300	300	100

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)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	501	591	806	1,898
Gross book value – RoU	-	7,785	-	7,785
Accumulated depreciation/amortisation and impairment	(501)	(456)	(795)	(1,752)
Accumulated depreciation/amortisation and impairment – RoU	-	(5,151)	-	(5,151)
Opening net book balance	-	2,769	11	2,780
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internal resources	200	-	200	400
By purchase – RoU	-	-	-	-
Total additions	200	-	200	400
Other movements				
Depreciation/amortisation expense	(100)	(14)	(94)	(208)
Depreciation/amortisation expense – RoU	-	(1,378)	-	(1,378)
Total other movements	(100)	(1,392)	(94)	(1,586)
As at 30 June 2026				
Gross book value	701	591	1,006	2,298
Gross book value – RoU	-	7,785	-	7,785
Accumulated depreciation/amortisation and impairment	(601)	(470)	(889)	(1,960)
Accumulated depreciation/amortisation and impairment – RoU	-	(6,529)	-	(6,529)
Closing net book balance	100	1,377	117	1,594

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset