

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.2 Administered - Non-Financial Assets

Note 4.2A: Reconciliation of the Opening and Closing Balances for Leasehold Improvements, Plant and Equipment and Intangibles

	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software internally developed \$'000	Total \$'000
As at 1 July 2016				
Gross book value	590	30	12,424	13,044
Accumulated depreciation, amortisation & impairment	(528)	(24)	(8,330)	(8,882)
Net book value 1 July 2016	62	6	4,094	4,162
Additions				
By purchase	-	-	177	177
Internally developed	-	-	152	152
Revaluations and impairments recognised in other comprehensive income	508	24	-	532
Depreciation & amortisation expenses	(489)	(3)	(858)	(1,350)
Net book value 30 June 2017	81	27	3,565	3,673
Net book value as of 30 June 2017 represented by				
Gross book value	570	29	11,836	12,435
Accumulated depreciation, amortisation & impairment	(489)	(2)	(8,271)	(8,762)
Net book value 30 June 2017	81	27	3,565	3,673

Leasehold improvements

There were no revaluation increments or decrements for leasehold improvements in 2017.

Plant and equipment

There were no revaluation increments or decrements for plant and equipment in 2017.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 4.2B: Reconciliation of the Opening and Closing Balances for Leasehold Improvements, Plant and Equipment and Intangibles

	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software internally developed \$'000	Total \$'000
As at 1 July 2015				
Gross book value	2,576	44	11,985	14,605
Accumulated depreciation, amortisation & impairment	(915)	(26)	(7,399)	(8,340)
Net book value 1 July 2015	1,661	18	4,586	6,265
Additions				
By purchase	-	-	665	665
Internally developed	-	-	65	65
Revaluations and impairments recognised in other comprehensive income	(1,071)	(3)	-	(1,074)
Depreciation & amortisation expenses	(528)	(1)	(931)	(1,460)
Other movements				
Asset transfers	-	-	(291)	(291)
Disposals				
Other disposals	-	(8)	-	(8)
Net book value 30 June 2016	62	6	4,094	4,162
Net book value as of 30 June 2016 represented by:				
Gross book value	590	30	12,424	13,044
Accumulated depreciation, amortisation & impairment	(528)	(24)	(8,330)	(8,882)
Net book value 30 June 2016	62	6	4,094	4,162

Leasehold improvements

There were no revaluation increments or decrements for leasehold improvements in 2016.

Plant and equipment

There were no revaluation increments or decrements for plant and equipment in 2016.

Accounting Policy

Accounting policies are included in Note 3.2: Non-Financial Assets.