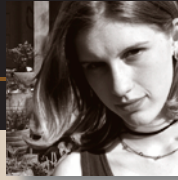


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AUDITOR-GENERAL'S REPORT





INDEPENDENT AUDIT REPORT



To the Minister for Families, Community Services and Indigenous Affairs

Scope

The financial statements and Directors' responsibility

The financial statements comprise:

- Statement by Directors and Chief Finance Officer;
- Income Statement, Balance Sheet and Cash Flow Statement;
- Statement of Changes in Equity;
- Schedules of Commitments;
- Notes to and forming part of the Financial Statements

of the Australian Institute of Family Studies for the year ended 30 June 2006.

The Directors are responsible for preparing the financial statements that give a true and fair view of the financial position and performance of the Australian Institute of Family Studies, and that comply with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, Accounting Standards and mandatory financial reporting requirements in Australia. The Directors are also responsible for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial statements.

Audit Approach

I have conducted an independent audit of the financial statements in order to express an opinion on them to you. My audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing and Assurance Standards, in order to provide reasonable assurance as to whether the financial statements are free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive, rather than conclusive, evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

While the effectiveness of management's internal controls over financial reporting was considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

GPO Box 707 CANBERRA ACT 2601
Centenary House 19 National Circuit
BARTON ACT
Phone (02) 6203 7300 Fax (02) 6203 7777

I have performed procedures to assess whether, in all material respects, the financial statements present fairly, in accordance with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the Australian Institute of Family Studies' financial position, and of its financial performance and cash flows.

The audit opinion is formed on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial statements; and
- assessing the appropriateness of the accounting policies and disclosures used, and the reasonableness of significant accounting estimates made by the Directors.

Independence

In conducting the audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the ethical requirements of the Australian accounting profession.

Audit Opinion

In my opinion, the financial statements of the Australian Institute of Family Studies:

- (a) have been prepared in accordance with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*; and
- (b) give a true and fair view of the Australian Institute of Family Studies' financial position as at 30 June 2006 and of its performance and cash flows for the year then ended, in accordance with:
 - (i) the matters required by the Finance Minister's Orders; and
 - (ii) applicable Accounting Standards and other mandatory financial reporting requirements in Australia.

Australian National Audit Office



Allan M. Thompson
Executive Director

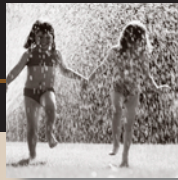
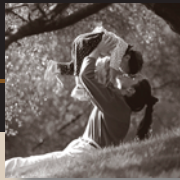
Delegate of the Auditor General

Canberra

1 September 2006

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FINANCIAL STATEMENTS



**AUSTRALIAN INSTITUTE OF FAMILY STUDIES
STATEMENT BY DIRECTORS AND CHIEF FINANCE OFFICER**


In our opinion, the attached financial statements for the year ended 30 June 2006 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Institute will be able to pay its debts as and when they become due and payable.



Alan Hayes
Director

1 September 2006



Sue Tait
Deputy Director
Corporate and Strategy

1 September 2006



Susan Leong
Chief Finance Officer

1 September 2006

INCOME STATEMENT

for the year ended 30 June 2006

	Notes	2006 \$	2005 \$
INCOME			
Revenue			
Revenues from government	4A	3,722,004	3,676,000
Goods and services	4B	6,353,675	4,905,446
Interest	4C	118,558	96,531
Total revenue		10,194,237	8,677,977
Total income		10,194,237	8,677,977
EXPENSES			
Employees	5A	4,682,664	4,514,153
Suppliers	5B	5,571,756	4,367,969
Depreciation and amortisation	5C	118,609	100,993
Write-down and impairment of assets	5D	134,171	92,382
Net loss from disposal of assets	5E	–	10,580
Total expenses		10,507,200	9,086,077
Operating result		(312,963)	(408,100)

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

BALANCE SHEET

as at 30 June 2006

	Notes	2006 \$	2005 \$
ASSETS			
Financial assets			
Cash and cash equivalents	6A	46,016	66,507
Receivables	6B	2,256,411	1,361,661
Investments under s.18 of the CAC Act	6C	–	1,561,206
Total financial assets		2,302,427	2,989,374
Non-financial assets			
Infrastructure, plant and equipment	7A, B	354,076	445,627
Intangibles	7C	38,480	80,524
Inventories	7D	–	15,784
Other non-financial assets	7E	91,947	91,144
Total non-financial assets		484,503	633,079
TOTAL ASSETS		2,786,930	3,622,453
LIABILITIES			
Payables			
Suppliers	8A	183,327	285,818
Other payables	8B	874,513	750,108
Total payables		1,057,840	1,035,926
Provisions			
Employee provisions	9A	777,718	1,253,561
Total provisions		777,718	1,253,561
TOTAL LIABILITIES		1,835,558	2,289,487
NET ASSETS		951,372	1,332,966
EQUITY			
Contributed equity		634,295	634,295
Reserves		25,543	94,174
Retained surpluses		291,534	604,497
TOTAL EQUITY		951,372	1,332,966
Current assets		2,394,374	3,096,302
Non-current assets		392,556	526,151
Current liabilities		1,660,696	2,097,994
Non-current liabilities		174,862	191,493

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

CASH FLOW STATEMENT

for the year ended 30 June 2006

	Notes	2006 \$	2005 \$
OPERATING ACTIVITIES			
Cash received			
Goods and services		7,382,427	5,253,956
Appropriations		3,411,837	3,676,000
Interest		118,558	96,531
Total cash received		10,912,822	9,026,487
Cash used			
Employees		5,158,507	4,170,919
Suppliers		6,726,283	5,133,176
Net GST paid to ATO		437,697	2,316
Total cash used		12,322,487	9,306,411
Net cash from/(used by) operating activities	10	(1,409,665)	(279,924)
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment		–	4,107
Investments – s.18 CAC Act		1,561,206	–
Total cash received		1,561,206	4,107
Cash used			
Purchase of property, plant and equipment		172,032	90,291
Investments – s.18 CAC Act		–	938,664
Total cash used		172,032	1,028,955
Net cash from/(used by) investing activities		1,389,174	(1,024,848)
FINANCING ACTIVITIES			
Cash received			
Capital injections		–	21,000
Total cash received		–	21,000
Cash used			
Other		–	–
Total cash used		–	–
Net cash from/(used by) financing activities		–	21,000
Net increase/(decrease) in cash held		(20,491)	(1,283,772)
Cash at the beginning of the reporting period		66,507	1,350,279
Cash at the end of the reporting period	6A	46,016	66,507

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

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2006

	Accumulated results		Asset revaluation reserve		Contributed equity/capital		Total equity	
	2006	2005	2006	2005	2006	2005	2006	2005
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	604,497	1,012,597	94,174	94,174	634,295	613,295	1,332,966	1,720,066
Adjustment for errors	-	-	-	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-	-	-	-
Adjusted opening balance	604,497	1,012,597	94,174	94,174	634,295	613,295	1,332,966	1,720,066
Income and expense								
Revaluation adjustment	-	-	(68,631)	-	-	-	(68,631)	-
Subtotal income and expenses recognised directly in equity	-	-	-	-	-	-	-	-
Net operating result	(312,963)	(408,100)	-	-	-	-	(312,963)	(408,100)
Total income and expenses	(312,963)	(408,100)	(68,631)	-	-	-	(381,594)	(408,100)
Transactions with owners								
Distributions to owners								
Returns on capital								
Dividends	-	-	-	-	-	-	-	-
Contributions by owners								
Appropriation (equity injection)	-	-	-	-	-	21,000	-	21,000
Sub-total transactions with owners	-	-	-	-	-	21,000	-	21,000
Transfers between equity components	-	-	-	-	-	-	-	-
Closing balance at 30 June	291,534	604,497	25,543	94,174	634,295	634,295	951,372	1,332,966

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

SCHEDULE OF COMMITMENTS

as at 30 June 2006

	2006	2005
	\$	\$
BY TYPE		
Other commitments		
Project commitments ¹	19,534,476	22,398,232
Operating leases ²	250,527	616,471
Total other commitments	19,785,003	23,014,703
Net commitments by type	(2,067,730)	(858,776)
BY MATURITY		
Project commitments		
One year or less	4,707,558	5,721,523
From one to five years	14,826,918	14,643,992
Over five years	–	2,032,717
Total project commitments	19,534,476	22,398,232
Operating lease commitments		
One year or less	250,527	370,085
From one to five years	–	246,386
Over five years	–	–
Total operating lease commitments	250,527	616,471
Commitments receivable	21,852,733	23,873,479
Net commitments by maturity	(2,067,730)	(858,776)

NB: Commitments are GST inclusive where relevant.

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

1. Project commitments receivable are based on known commitments for contracted research funds (i.e. amount specified in contract agreement). Project commitments payable are based on budget and costed estimates of expenditure by the Institute in relation to the contracted projects. The costings budgets usually form the basis of determining the contract revenue for projects, and represent the funds that the Institute needs to commit to complete the project.
2. The Institute is engaged in a tenancy agreement at 300 Queen Street, Melbourne, which runs to 28 February 2007. Options are being considered in relation to either extending the current lease or seeking new accommodation.

**NOTES TO AND FORMING PART OF
THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

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Note 1: Summary of significant accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are required by clause 1(b) of Schedule 1 to the *Commonwealth Authorities and Companies Act 1997*, and are a general purpose financial report.

The continued existence of the Institute in its present form and with its present programs is dependent on government policy and on continuing appropriations by Parliament for the Institute's administration and programs.

The statements have been prepared in accordance with:

- Finance Minister's Orders (FMOs), being the *Financial Management and Accountability Orders (Financial Statements for reporting periods ending on or after 01 July 2005)*;
- Australian Accounting Standards issued by the Australian Accounting Standards Board that apply for the reporting period; and
- Interpretations issued by the AASB and UIG that apply for the reporting period.

This is the first financial report to be prepared in compliance with Australian Equivalents to International Financial Reporting Standards (AEIFRS). The impacts of adopting AEIFRS are disclosed in Note 2.

The Income Statement, Balance Sheet and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets and liabilities which, as noted, are at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial report is presented in Australian dollars.

Unless an alternative treatment is specifically required by an accounting standard, assets and liabilities are recognised in the Balance Sheet when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under agreements equally proportionately unperformed are not recognised unless required by an Accounting Standard. Liabilities and assets that are unrecognised are reported in the Schedule of Commitments and the Schedule of Contingencies (other than unquantifiable or remote contingencies, which are reported at Note 1.18).

Unless an alternative treatment is specifically required by an accounting standard, revenues and expenses are recognised in the Income Statement when and only when the flow or consumption or loss of economic benefits has occurred and can be reliably measured.

1.2 Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, no accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

1.3 Application of Accounting Standards

Australian Accounting Standards require the Institute to disclose Australian Accounting Standards that have not been applied, for standards that have been issued but are not yet effective.

The AASB has issued amendments to existing standards, these amendments are denoted by year and then number, for example 2005-1 indicates amendment 1 issued in 2005.

The table below illustrates standards and amendments that will become effective for the Institute in the future. The nature of the impending change within the table, has been out of necessity abbreviated and users should consult the full version available on the AASB's website to identify the full impact of the change. The expected impact on the financial report of adoption of these standards is based on the Institute's initial assessment at this date, but may change. The Institute intends to adopt all of the standards upon their application date.

Title	Standard affected	Affected date*	Nature of impending change	Impact expected on financial report
2005-4	AASB 139, AASB 132, AASB 1, AASB 1023 and AASB 1038	1 Jan 2006	Amends and AASB 139, AASB 1023 and AASB 1038 to restrict the option to fair value through profit or loss and makes consequential amendments to AASB 1 and AASB 132.	No expected impact.
2005-5	AASB 1 and AASB 139	1 Jan 2006	Amends AASB 1 to allow an entity to determine whether an arrangement is, or contains, a lease. Amends AASB 139 to scope out a contractual right to receive reimbursement (in accordance with AASB 137) in the form of cash.	No expected impact.
2005-10	AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 and AASB 1038	1 Jan 2007	Amended requirements subsequent to the issuing of AASB 7.	No expected impact.
2006-1	AASB7 Financial Instruments: Disclosures	1 Jan 2007	Revise the disclosure requirements for financial instruments from AASB132 requirements.	No expected impact.

* Application date is for annual reporting periods beginning on or after the date shown.

1.4 Revenue and receivables

Revenues from the sale of goods is recognised when:

- The risks and rewards of ownership have been transferred to the buyer;
- The seller retains no managerial involvement nor effective control over the goods;
- The revenue and transaction costs incurred can be reliably measured; and
- It is probable that the economic benefits associated with the transaction will flow to the entity.

Revenue from the rendering of a service, particularly research contracts, is recognised by reference to the completion of milestones (stage of completion) according to the contract agreement and schedules for payment. The stage of completion will generally relate to the proportion that costs incurred to date bear to the estimated total costs of the project or particular stage of the project

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is no longer probable.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenues from government

The full amount of the appropriation for departmental outputs for the year is recognised as revenue.

Appropriations receivable are recognised at their nominal amounts.

1.5 Transactions by the government as owner

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) are recognised directly in Contributed Equity in that year.

1.6 Employee benefits

As required by the Finance Minister's Orders, the Institute has early adopted AASB 119 Employee Benefits as issued in December 2004.

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for 'short-term employee benefits' (as defined in AASB 119) and termination benefits due within 12 months are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

All other employee benefit liabilities are measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee entitlements includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting, and the average sick leave taken in future years by employees of the Institute is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration, including the Institute's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by use of the Australian Government Actuary shorthand method as allowed by the FMOs. The estimate of the present value of the probability weighted liability long service leave is based on suggested salary growth rates and discount rates applicable at 30 June. The classification of current and non-current annual leave and long service leave provisions are based on AASB 119 Employee Benefits and AASB 101 Presentation of Financial Statements. AASB 119 requires employee benefit provisions to be discounted on the basis of when they are expected to be taken. AASB 101 categorises current/non-current on the basis of whether there is an unconditional right to defer settlement for at least 12 months after balance date. Where there is a legal right to payment within 12 months, the provision will be classified as current regardless of whether the payment is actually expected to be taken.

Separation and redundancy

There was no provision for separation and redundancy payments. The Institute has not formally identified positions as excess to requirements.

Superannuation

Staff of the Institute are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap). The CSS and PSS are defined benefit schemes for the Commonwealth. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course.

The Institute makes employer contributions to the Australian Government at rates determined by an actuary to be sufficient to meet the cost to the government of the superannuation entitlements of the Institute's employees.

From 1 July 2005, new employees are eligible to join the PSSap scheme.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

1.7 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased non-current assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

The Institute has no finance leases.

1.8 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognised at its nominal amount.

1.9 Financial risk management

The Institute's activities expose it to normal commercial financial risk. As a result of the nature of the Institute's business and internal and Australian Government policies, dealing with the management of financial risk, the Institute's exposure to market, credit, liquidity and cash flow and fair value interest rate risk is considered to be low.

1.10 Investments

Investments are initially measured at their fair value.

After initial recognition, financial assets are to be measured at their fair values except for:

- (a) loans and receivables which are measured at amortised cost using the effective interest method,
- (b) held-to-maturity investments which are measured at amortised cost using the effective interest method, and
- (c) investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured and derivatives that are linked to and must be settled by delivery of such unquoted equity instruments, which shall be measured at cost.

1.11 Impairment of financial assets

As prescribed in the Finance Minister's Orders, the Institute has applied the option available under AASB 1 of adopting AASB 132 and 139 from 1 July 2005 rather than 1 July 2004.

Financial assets are assessed for impairment at each balance date.

Financial assets held at amortised cost

If there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in profit and loss.

Financial assets held at cost

If there is objective evidence that an impairment loss has been incurred on an unquoted equity instrument that is not carried at fair value because it cannot be reliably measured, or a derivative asset that is linked to and must be settled by delivery of such an unquoted equity instrument, the amount of the impairment loss is the difference between the carrying amount of the asset and the present value of the estimated future cash flows discounted at the current market rate for similar assets.

Available for sale financial assets

If there is objective evidence that an impairment loss on an available for sale financial asset has been incurred, the amount of the difference between its cost, less principal repayments and amortisation, and its current fair value, less any impairment loss previously recognised in profit and loss, is transferred from equity to the profit and loss.

Comparative year

The above policies were not applied for the comparative year. For receivables, amounts were recognised and carried at original invoice amount less a provision for doubtful debts based on an estimate made when collection of the full amount was no longer probable. Bad debts were written off as incurred.

Other financial assets carried at cost which were not held to generate net cash inflows, were assessed for indicators of impairment. Where such indicators were found to exist, the recoverable amount of the assets was estimated and compared to the assets carrying amount and, if less, reduced to the carrying amount. The reduction was shown as an impairment loss.

1.12 Trade creditors

Trade creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

1.13 Acquisition of assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor authority's accounts immediately prior to the restructuring.

1.14 Infrastructure, plant and equipment (IP&E)*Asset recognition threshold*

Purchases of infrastructure, plant and equipment are recognised initially at cost in the Balance Sheet, except for purchases costing less than \$1,000,

which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Institute where there exists an obligation to restore the property to its original condition. The Institute has assessed that as at balance sheet date, there is currently no requirement for a 'make good' provision. Make good cost and the corresponding provision will be taken up for any new lease signed.

Revaluations

Basis

Infrastructure, plant and equipment are carried at fair value. A review of the value of infrastructure, plant and equipment was undertaken at 30 June 2006.

Fair value for each class of asset are determined as shown below:

Asset Class	Fair value measured at:
Infrastructure, plant and equipment	Market selling price
Computer equipment	Market selling price
Computer software	Market selling price

Following initial recognition at cost, valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not materially differ from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in the market values for the relevant assets. Valuations are based on management's assessment of the fair value with reference to third-party quotes.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through profit and loss. Revaluation decrements for a class of assets are recognised directly through profit and loss except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalue amount.

Depreciation

Depreciable infrastructure, plant and equipment assets are written off to their estimated residual values over their estimated useful lives to the Institute using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives) and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2006	2005
Computer hardware	3 to 5 years	3 to 5 years
Infrastructure, plant and equipment	5 to 10 years	5 to 10 years
Office furniture	10 to 15 years	10 to 15 years

Impairment

All assets were assessed for impairment at 30 June 2006. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its *fair value less costs to sell* and its *value in use*. *Value in use* is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Institute were deprived of the asset, its *value in use* is taken to be its depreciated replacement cost.

No indicators of impairment were found for assets at fair value in both current and previous years.

1.15 Intangibles

The Institute's intangibles comprise externally developed computer software, purchased by the Institute for internal use.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of the Institute's software is three to five years.

The software was evaluated for indications of impairment to ensure that the carrying value was not materially different from the fair value as at 30 June 2006.

1.16 Inventory

Inventories held for sale are valued at the lower of cost and net realisable value.

Inventories held for distribution are measured at the lower of cost and current replacement cost.

Costs incurred in bringing each item of inventory to its present location and condition are assigned as follows:

- raw materials and stores – purchase cost on a first-in, first-out basis; and
- finished goods and work in progress – cost of direct materials and labour plus attributable costs that are capable of being allocated on a reasonable basis.

Inventories acquired at no cost or nominal consideration, are measured at current replacement cost at the date of acquisition.

1.17 Taxation

The Institute is exempt from all forms of taxation except for fringe benefits tax, and goods and services tax (GST).

Revenues, expenses and assets are recognised net of GST:

- except where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- except for receivables and payables.

1.18 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Balance Sheet but are discussed in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an existing liability or asset in respect of which settlement is not probable or the amount cannot be reliably measured. Remote contingencies are part of this disclosure. Where settlement becomes probable, a liability or asset is recognised. A liability or asset is recognised when its existence is confirmed by a future event, settlement becomes probable (virtually certain for assets) or reliable measurement becomes possible. There were no quantifiable contingent liabilities or contingent assets nor were there any unqualifiable or remote contingent liabilities or contingent assets for both 2005–06 and 2004–05.

Note 2: The impact of the transition to AEIFRS from previous AGAAP

There was no material AEIFRS impact to the Institute's accounts.

The cash flow statement presented under previous AGAAP is equivalent to that prepared under AEIFRS

Note 3: Events after the balance sheet date

The *Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006* received Royal Assent on 30 June 2006. The Act amends Part XIVA of the *Family Law Act 1975* to ensure that the governance arrangements of the Institute conform to the executive management governance arrangements envisaged in the Uhrig Review. The effect of this Act will be to provide a transition for the Institute on 1 July 2006 so that it will no longer be subject to the *Commonwealth Authorities and Companies Act 1997*. Instead it will become a prescribed agency under the *Financial Management and Accountability Act 1997*.

Note 4: Income

	2006	2005
	\$	\$
Revenues		
<u>Note 4A: Revenues from government</u>		
Appropriations for outputs	3,722,004	3,676,000
Total revenues from government	3,722,004	3,676,000
 <u>Note 4B: Goods and services</u>		
Goods	50,103	75,653
Services	6,303,572	4,829,793
Total sales of goods and services	6,353,675	4,905,446
Provision of goods to:		
Related entities	12,526	18,914
External entities	37,577	56,739
Total sales of goods	50,103	75,653
Rendering of services to:		
Related entities	5,402,620	4,220,558
External entities	900,952	609,235
Total rendering of services	6,303,572	4,829,793
 <u>Note 4C: Interest</u>		
Interest on deposits	118,558	96,531
	118,558	96,531

Note 5: Expenses

	2006	2005
	\$	\$
<u>Note 5A: Employee expenses</u>		
Salaries and wages	3,550,615	3,327,451
Superannuation	501,105	492,723
Leave and other entitlements	87,090	441,800
Separation and redundancies	324,958	–
Other employee benefits	218,896	252,179
Total employee expenses	4,682,664	4,514,153

Note 5B: Suppliers

Provision of goods – related entities	–	8,653
Provision of goods – external entities	421,524	377,154
Rendering of services – related entities	3,642,744	501,153
Rendering of services – external entities	1,132,338	3,107,206
Operating lease rentals*	346,009	336,441
Workers' compensation premiums	29,141	37,362
Total supplier expenses	5,571,756	4,367,969

* These comprise minimum lease payments only.

Note 5C: Depreciation and amortisation

Depreciation

Other infrastructure, plant and equipment	97,393	79,942
Total Depreciation	97,393	79,942

Amortisation

Intangibles – Computer Software	21,216	21,051
Total depreciation and amortisation	118,609	100,993

The aggregate amounts of depreciation or amortisation expensed during the reporting period for each class of depreciable asset are as follows:

Infrastructure, plant and equipment	97,393	79,942
Software – in use	21,216	21,051
Total depreciation and amortisation	118,609	100,993

Note 5D: Write-down and impairment of assets

Infrastructure, plant and equipment – impairment	103,411	–
Software – impairment	14,980	–
Inventory written off	15,783	92,382
Total write-down of assets	134,174	92,382

Note 5E: Loss from sale of assets

Infrastructure, plant and equipment		
Proceeds from disposal	–	4,107
Net book value of assets disposed	–	(14,687)
Net gain/(loss) from disposal of infrastructure, plant and equipment	–	(10,580)

Note 6: Financial assets

	2006	2005
	\$	\$
<u>Note 6A: Cash and cash equivalents</u>		
Cash at bank	45,516	66,007
Cash on hand	500	500
Total cash and cash equivalents	46,016	66,507

<u>Note 6B: Receivables</u>		
Goods and services	1,538,370	1,324,286
Less: Allowance for doubtful debts	–	–
Appropriation receivable	310,167	–
	1,848,537	1,324,286
GST receivable from the Australian Taxation Office	407,874	37,375
Total receivables (net)	2,256,411	1,361,661
Receivables is represented by:		
Current	2,256,411	1,361,661
Non-current	–	–
Total receivables (net)	2,256,411	1,361,661

All receivables are with entities external to the entity. Credit terms are net 30 days (2005: 30 days).

Receivables (gross) are aged as follows:		
Current	1,681,734	1,338,783
Overdue by:		
Less than 30 days	92	22,878
30 to 60 days	573,183	–
61 to 90 days	1,389	–
More than 90 days	13	–
	574,677	22,878
Total receivables (net)	2,256,411	1,361,661

Note 6C: Investments under s.18 of the CAC Act

Term deposits	–	1,561,206
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Term deposits were with the Institute's bank and earned an effective interest rate of 5.53% (2005: 5.54%). Interest was payable on maturity. Terms were between one and three months.

Note 7: Non-financial assets

	2006	2005
	\$	\$
<u>Note 7A: Infrastructure, plant and equipment</u>		
Infrastructure, plant and equipment		
– fair value	706,215	536,511
– accumulated depreciation	(352,139)	(90,884)
	354,076	445,627
Total infrastructure, plant and equipment (non-current)	354,076	445,627

All revaluations are conducted in accordance with the revaluation policy stated at Note 1.14. In 2005–06, an amount of \$60,451 for plant and equipment was debited to the asset revaluation reserve by asset class and included in the equity section of the Balance Sheet; \$103,411 decrements were expensed (2005: Nil expensed).

Note 7B: Analysis of property, plant and equipment

TABLE A – Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment	
Item	Infrastructure, plant and equipment \$
As at 1 July 2005	
Gross book value	536,511
Accumulated depreciation and amortisation	(90,884)
Opening net book value	445,627
Additions:	
by purchase	169,704
from acquisition of operations (including restructuring)	–
Net revaluation increment/(decrement)	(60,451)
Depreciation and amortisation expense	(97,393)
Recoverable amount write-downs	(103,411)
Disposals:	
From disposal of operations	–
Other disposals	–
As at 30 June 2006	
Gross book value	706,215
Accumulated depreciation and amortisation	(352,139)
Closing net book value	354,076

	2006	2005
	\$	\$
<u>Note 7C: Intangible assets</u>		
Computer software:		
Internally developed	–	–
Purchased	108,216	105,888
Accumulated amortisation	(61,560)	(25,364)
Accumulated impairment write-down	(8,176)	–
Total intangibles (non-current)	38,480	80,524

TABLE A – reconciliation of opening and closing balances of intangibles				
Item	Computer software internally developed	Computer software purchased	Other intangibles internally developed	Other intangibles purchased
As at 1 July 2005				
Gross book value	–	105,888	–	–
Accumulated depreciation	–	(25,364)	–	–
Opening net book value	–	80,524	–	–
Additions:				
Purchased/internally developed	–	2,328	–	–
Movements:				
Depreciation and amortisation	–	(21,216)	–	–
Impairments recognised in the operating result	–	(14,980)	–	–
Other movements				
Impairment write-down (decrease to revaluation reserve)	–	(8,176)	–	–
As at 30 June 2006				
Gross book value	–	108,216	–	–
Accumulated depreciation	–	(69,736)	–	–
Closing net book value	–	38,480	–	–

	2006	2005
	\$	\$
<u>Note 7D: Inventories</u>		
Finished goods	–	15,784
Inventories held for sale	–	15,784
Total inventories	<u>–</u>	<u>15,784</u>

All departmental inventories are current assets.

Note 7E: Other non-financial assets

Prepayments	<u>91,947</u>	91,144
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All other non-financial assets are current assets.

Note 8: Payables

	2006	2005
	\$	\$
<u>Note 8A: Suppliers</u>		
Trade creditors	<u>183,327</u>	285,818
Total supplier payables	<u>183,327</u>	<u>285,818</u>
Supplier payables are represented by:		
Current	<u>183,327</u>	285,818
Non-current	–	–
Total supplier payables	<u>183,327</u>	<u>285,818</u>

Settlement is usually made net 30 days.

Note 8B: Other payables

Prepayments received	<u>665,104</u>	163,251
GST payable to ATO	<u>68,084</u>	111,855
Accrued expenses	<u>141,325</u>	475,002
Total other payables	<u>874,513</u>	<u>750,108</u>

All other payables are current liabilities.

Note 9: Provisions

	2006	2005
	\$	\$
<u>Note 9A: Employee provisions</u>		
Salaries and wages	<u>90,849</u>	304,971
Leave	<u>686,869</u>	919,974
Superannuation	–	28,616
Total employee provisions	<u>777,718</u>	<u>1,253,561</u>
Current	<u>602,856</u>	1,062,068
Non-current	<u>174,862</u>	191,493
Total employee provisions	<u>777,718</u>	<u>1,253,561</u>

Note 10: Cash flow reconciliation

	2006	2005
	\$	\$
Reconciliation of operating result to net cash from operating activities:		
Operating result	(312,963)	(408,100)
Depreciation and amortisation	118,609	100,993
Net write-down of non-financial assets	134,171	–
Loss on disposal of assets	–	10,580
Resources received free of charge	–	–
Deterioration of financial condition of guarantee during period	–	–
(Increase)/decrease in net receivables	(894,750)	358,098
(Increase)/decrease in inventories	–	(6,914)
(Increase)/decrease in prepayments	(803)	(6,781)
Increase/(decrease) in employee provisions	(475,843)	380,596
Increase/(decrease) in supplier payables	(102,491)	(611,879)
Increase/(decrease) in prepayments received	501,853	(355,944)
Increase/(decrease) in GST payable	(43,771)	(42,759)
Increase/(decrease) in accrued expenses	(333,677)	302,186
Increase/(decrease) in other provisions	–	–
Increase/(decrease) in tax liabilities	–	–
Increase/(decrease) in competitive neutrality payable	–	–
Net cash from/(used by) operating activities	(1,409,665)	(279,924)

Note 11: Director remuneration

	2006	2005
	\$	\$
The number of directors of the Institute included in these figures are shown below in the relevant remuneration bands:		
\$ Nil – \$14,999	6	4
\$15,000 – \$29,999	–	2
\$170,000 – \$284,999	–	1
\$285,000 – \$299,999	1	–
Total number of directors of the Institute	7	6
Total remuneration received or due and receivable by directors of the Institute	291,207	258,728

Note 12: Executive remuneration

The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:

\$145,000 to \$159,999	1	–
Total	1	–

The aggregate amount of total remuneration of executives shown above.

147,244	–
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The aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.

Nil	Nil
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Note 13: Remuneration of auditors

	2006	2005
	\$	\$
The cost of financial statement audit services provided to the Institute were:		
Australian National Audit Office	25,000	21,700

No other services were provided by the Auditor-General.

Note 14: Average staffing levels

	2006	2005
The average staffing levels for the Institute during the year were:	53	55

Note 15: Financial instruments

Note 15A: Interest rate risk

Financial instrument	Note	Fixed interest rate maturing in 1 year or less		Non-interest bearing		Total		Weighted average	
		2006	2005	2006	2005	2006	2005	2006	2005
		\$	\$	\$	\$	\$	\$	%	%
Financial assets									
Cash at bank	6A	45,516	66,007	500	500	46,016	66,507	2.45	2.78
Receivables for goods and services (gross)	6B	-	-	2,256,411	1,361,661	2,256,411	1,361,661	n/a	n/a
Investments – term deposits	6C	-	1,561,206	-	-	-	1,561,206	5.53	5.45
Total		45,516	1,627,213	2,256,911	1,362,161	2,302,427	2,989,374		
Total assets						2,786,930	3,622,453		
Financial liabilities									
Trade creditors	8A	-	-	183,327	285,818	183,327	285,518	n/a	n/a
Total		-	-	183,327	285,818	183,327	285,518		
Total liabilities						1,835,558	2,289,487		

Note 15B: Fair values of financial assets and liabilities

	Notes	2006		2005	
		Total carrying amount \$	Aggregate fair value \$	Total carrying amount \$	Aggregate fair value \$
Departmental					
Financial assets					
Cash at bank	6A	46,016	46,016	66,507	66,507
Receivables for goods and services (net)	6B	2,256,411	2,256,411	1,361,661	1,361,661
Total financial assets		2,302,427	2,302,427	1,428,168	1,428,168
Financial liabilities (recognised)					
Trade creditors	8A	183,327	183,327	285,518	285,518
Total financial liabilities (recognised)		183,327	183,327	285,518	285,518

Note 16: Appropriations

Particulars	Departmental outputs		Loans		Equity		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 30 June								
Balance carried forward from previous year	–	–	–	–	–	–	–	–
Appropriation Acts 1 and 3	3,722,004	3,676,000	–	–	–	–	3,722,004	3,676,000
Appropriation Acts 2 and 4	–	–	–	–	–	21,000	–	21,000
Available for payment of CRF	3,722,004	3,676,000	–	–	–	21,000	3,722,004	3,697,000
Cash payments made out of CRF	3,411,837	3,676,000	–	–	–	21,000	3,411,837	3,697,000
Balance carried forward to next year	310,167	–	–	–	–	–	310,167	–
Represented by:								
Appropriations receivable	310,167	–	–	–	–	–	310,167	–

This table reports on appropriations made by the Parliament of the Consolidated Revenue Fund (CRF) for payment to the Institute. When received by the Institute, the payments made are legally the money of the Institute and do not represent any balance remaining in the CRF.

Note 17: Reporting of outcomes

Note 17A: Outcomes of the Institute

The Institute is structured to meet one outcome – To inform governments, policy makers and other stakeholders on factors influencing how families function

Note 17B: Net cost of outcome delivery

	Outcome 1		Total	
	2006 \$	2005 \$	2006 \$	2005 \$
<i>Expenses</i>				
Administered	–	–	–	–
Departmental	10,507,200	9,086,077	10,507,200	9,086,077
Total expenses	10,507,200	9,086,077	10,507,200	9,086,077
Costs recovered from provision of goods and services to the non-government sector				
Administered	–	–	–	–
Departmental	938,529	665,974	938,529	665,974
Total costs recovered	938,529	665,974	938,529	665,974
Other external revenues				
Departmental				
Sale of goods and services – to related parties	5,415,146	4,239,472	5,415,146	4,239,472
Interest	118,558	96,531	118,558	96,531
Net loss from disposal of assets	–	10,580	–	10,580
Reversal of previous asset write-downs	–	–	–	–
Total departmental	5,533,704	4,325,423	5,533,704	4,325,423
Total other external revenues	5,533,704	4,325,423	5,533,704	4,325,423
Net cost/(contribution) of outcome	4,034,967	4,094,680	4,034,967	4,094,680

The net costs shown include intra-government costs that would be eliminated in calculating the actual Budget outcome.

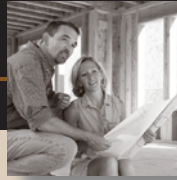
Note 17C: Departmental revenues and expenses by output groups and outputs

The Institute's outcomes and outputs are described at Note 17A.

	Outcome Group 1		Total	
	Output 1.1			
	2006	2005	2006	2005
	\$	\$	\$	\$
Operating expenses				
Employees	4,682,664	4,514,153	4,682,664	4,514,153
Suppliers	5,571,756	4,367,969	5,571,756	4,367,969
Depreciation and amortisation	118,609	100,993	118,609	100,993
Finance costs	–	–	–	–
Write-down of assets	134,171	92,382	134,171	92,382
Net loss from disposal of assets	–	10,580	–	10,580
Total operating expenses	10,507,200	9,086,077	10,507,200	9,086,077
Funded by:				
Revenues from government	3,722,004	3,676,000	3,722,004	3,676,000
Sale of goods and services	6,353,675	4,905,446	6,353,675	4,905,446
Interest	118,558	96,531	118,558	96,531
Reversal from previous asset write-downs	–	–	–	–
Other	–	–	–	–
Total operating revenues	10,194,237	8,677,977	10,194,237	8,677,977

The net costs shown include intra-government costs that would be eliminated in calculating the actual Budget outcome.

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