

**Financial Viability Guidance:** Definitions of line items and various elements included in the consolidated financial performance report

The Consolidated Business Analysis worksheet includes the main financial statements: Income Statement, Balance Sheet, Cash Flow Statement, and the Reconciliation of Operating Cash Flow.

Item no.	Element	Form	Data Definition
<b>C1</b>	<b>Income Statement</b>	<b>Report title</b>	<b>Measures the provider's financial performance over a specific accounting period</b>
<b>C2</b>	<b>Income</b>	<b>Heading</b>	<b>Inflows or other enhancements of assets or decreases of liabilities that result in increase in equity, other than those relating to contributions from equity participants</b>
<b>C3</b>	Rental Revenue		Any rent received from tenants or sub-tenants and includes all rents for the year not yet collected but is owed by the tenant (i.e. accruals)
<b>C4</b>	Operating Grants		Includes operating funds received from Commonwealth, State and local government, for recurrent and non-recurrent purposes
<b>C5</b>	Capital Grants		Includes capital funds received to acquire, purchase or construct properties, upgrade or enhance existing properties, or acquire other items reported as assets such as individual pieces of equipment
<b>C6</b>	NRAS Subsidy		Subsidy received or receivable in relation to the NRAS program
<b>C7</b>	Non-cash income		Includes asset transfers, and other income in kind that is not reflected by cash received
<b>C8</b>	Fees for service income		Includes the sale or provision of service to non-government clients
<b>C9</b>	Other revenue		Other revenue not identified above
<b>C10</b>	<b>Total Income</b>	<b>Calculation</b>	<b>Calculated as the sum of the above operating income items</b>
<b>C11</b>	<b>Operating Expense</b>	<b>Heading</b>	
<b>C12</b>	Property expenses	\$	Insurance, rates and charges, utilities, property management fees, rental expenses
<b>C13</b>	Responsive maintenance expense	\$	Responsive maintenance is unplanned and reactive maintenance performed to restore an asset (property) to an operational or safe, secure condition. It may also be the result of unforeseen failures such as storms, fire, forced entry, termite infestation or vandal damage. Includes all costs associated with the repair and maintenance of plant and equipment, buildings and office furniture. Includes repairs and maintenance on buildings rented out, gardening, mowing
<b>C14</b>	Non-capitalised planned maintenance	\$	Planned maintenance is performed to prevent premature deterioration or failure of components within a built asset before it becomes a major failure that leads to a more expensive repair alternative. In addition, planned maintenance includes inspections and servicing of components to meet statutory compliance and components that require mandatory cyclic services to ensure they are in working order, safe and secure condition
<b>C15</b>	Employee expenses	\$	Salaries and wages including: annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages, employee fees paid, and cost recovery
<b>C16</b>	Corporate overhead	\$	Allocated proportion of corporate overhead (this total should equal the sum of the individual business unit overheads)
<b>C17</b>	Bad debts	\$	Bad debts written-off
<b>C18</b>	Other expenses	\$	Any other operating expense not included above
<b>C19</b>	<b>Total operating expenses</b>	<b>Calculation</b>	<b>Sum of operating expenses above</b>
<b>C20</b>	<b>Contribution from business segments</b>	<b>Calculation</b>	<b>Total income less total operating expenses</b>
<b>C21</b>	Other unusual and non-operating items	\$	Any other revenue and expenses that is unusual, non-operating or non-recurring. (Expenses enter as negative)
<b>C22</b>	Fair value gains / (losses)	\$	Gain or (loss) on revaluation of assets
<b>C23</b>	Profit /(loss) on disposal of housing assets	\$	Gain or (loss) on sale of housing assets

<b>C24</b>	Profit / (loss) on disposal of other fixed assets	\$	Gain or (loss) on sale of any other fixed assets
<b>C25</b>	<b>EBITDA – Total</b>	<b>Calculation</b>	<b>Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA). Contribution from business segments less sum of the above</b>
<b>C26</b>	Depreciation and amortisation - Housing assets	\$	Depreciation and amortisation of housing assets and right of use assets
<b>C27</b>	Depreciation and amortisation - Other fixed and intangible assets	\$	Depreciation of other fixed and right of use assets (e.g. corporate fixed assets, motor vehicles, plant and equipment, etc.) and amortisation of intangible assets
<b>C28</b>	<b>EBIT</b>	<b>Calculation</b>	<b>Earnings Before Interest and Tax (EBIT). EBITDA less interest income, interest expense, depreciation and amortisation</b>
<b>C29</b>	Interest income	\$	Includes interest earned on the investments, cash or banked funds
<b>C30</b>	Interest expenses (segment specific)	\$	Represents interest paid or interest penalties, including interest accrued that can be attributed to individual business segments. Includes bank charges
<b>C31</b>	Interest expenses (non-segment specific)	\$	Represents interest paid or interest penalties, including interest accrued that cannot be attributed to individual business segments. Includes bank charges
<b>C32</b>	<b>Net surplus before tax</b>	<b>Calculation</b>	<b>EBIT less interest income and interest expense</b>
<b>C33</b>	<b>Operating EBITDA</b>	<b>Calculation</b>	<b>EBITDA less Capital grants, other unusual and non-operating items, fair value gains/(losses) and profit/(loss) on sale of assets</b>
<b>C34</b>	<b>Operating EBIT</b>	<b>Calculation</b>	<b>EBIT less Capital grants, other unusual and non-operating items, fair value gains/(losses) and profit/(loss) on sale of assets</b>
<b>C35</b>	<b>Net operating surplus</b>	<b>Calculation</b>	<b>Net surplus less Capital grants, other unusual and non-operating items, fair value gains/(losses) and profit/(loss) on sale of assets</b>
<b>C36</b>	<b>Balance Sheet</b>	<b>Report title</b>	<b>Statement of financial position for the provider as an organisation</b>
<b>C37</b>	<b>Current asset</b>	<b>Heading</b>	<b>All assets with future economic benefit expected to become available or used within the next 12 months</b>
<b>C38</b>	Cash and cash equivalents	\$	Cash at bank – unrestricted, petty cash, cash float. An investment normally qualifies as cash equivalent only when it is readily convertible to a known amount of cash and has a short maturity of, say, three months or less from the date of acquisition
<b>C39</b>	Restricted cash	\$	Grants received that are subject to a funding deed restricting the use of the monies for specific purposes or projects
<b>C40</b>	Short term investments	\$	Includes term deposits and short-term investments e.g. securities, shares in listed or unlisted companies expected to be realised in the next 12 months
<b>C41</b>	Receivables and other debtors	\$	Includes receivables for trade, rental and other debtors, net of provision for doubtful debts for trade, rental and other debtors, expected to be realised within the next 12 months
<b>C42</b>	Other current assets	\$	Other current assets not specifically included in previous accounts. May include inventory
<b>C43</b>	<b>Total current assets</b>	<b>Calculation</b>	<b>Sum of the above current asset accounts</b>
<b>C44</b>	<b>Non-current assets</b>	<b>Heading</b>	
<b>C45</b>	<b>Housing assets</b>	<b>Heading</b>	
<b>C46</b>	Housing assets at cost / fair value	\$	Includes freehold and leasehold land and buildings reported at cost, fair value, impaired value or re-valued amount
<b>C47</b>	Housing assets - Accumulated depreciation	\$	Represents the accumulated depreciation to date in respect of buildings and improvements. Investment properties do not need to be depreciated
<b>C48</b>	<b>Housing assets - Written down value WDV</b>	<b>Calculation</b>	
<b>C49</b>	<b>Non housing assets</b>	<b>Heading</b>	
<b>C50</b>	<b>Other fixed and intangible assets</b>	\$	Non-housing property, movable plant and equipment, including motor vehicles, rental property furniture and fittings. Intangible assets represents purchased and internally generated e.g. goodwill, software, distribution rights, intellectual property, etc.
<b>C51</b>	Other fixed and intangible assets accumulated depreciation and amortisation	\$	Represents the accumulated depreciation and amortisation to date in respect of other fixed and intangible assets as described above
<b>C52</b>	<b>Other fixed and intangible assets – Written down value WDV</b>	<b>Calculation</b>	

C53	Other non-current assets	\$	Other non-current assets not included in the accounts above. Includes non-current receivables from trade, rental and other (net of provision for doubtful debts)
C54	<b>Total non-current assets</b>	<b>Calculation</b>	<b>Sum of above non-current asset accounts</b>
C55	<b>Total assets</b>	<b>Calculation</b>	<b>Sum of current and non-current asset accounts</b>
C56	<b>Current liabilities</b>	<b>Heading</b>	
C57	Bank overdrafts	\$	Outstanding balance of bank overdraft
C58	Payables	\$	Includes trade, employee related and other creditors
C59	Provisions	\$	Represents the current year liability for employee related expenses e.g. long service leave, annual leave, personal/carer's leave, sick leave
C60	Capital grants (received in advance)	\$	Any capital grants received in advance expected to be used within the next 12 months. Includes unspent capital grants
C61	Current loan liabilities – housing	\$	Loan liability due and payable within the next 12 months related to housing assets or activities
C62	Current loan liabilities – other commercial	\$	Loan liability due and payable within the next 12 months related to operations other than housing assets or activities
C63	Non-interest bearing loans	\$	Loans from related and/or other parties that were not obtained commercially, which are repayable within 12 months, but with no interest costs associated
C64	Accommodation bonds/loans/ entrance fees (aged care)	\$	Accommodation bonds/loans/fees that are contractually refundable and become payable by the community housing provider to departed residents
C65	Other current liabilities	\$	Other current liabilities not specifically included in previous accounts
C66	<b>Total current liabilities</b>	<b>Calculation</b>	<b>Sum of current liabilities above</b>
C67	<b>Non-current liabilities</b>	<b>Heading</b>	
C68	Provisions	\$	Represents the future years liability for employee related expenses (e.g. long service leave, annual leave, personal/carer's leave, sick leave)
C69	Loan liabilities – housing	\$	Loan liability due and payable in future years related to housing assets or activities
C70	Loan liabilities other commercial loans	\$	Loan, lease and hire purchase liability due and payable in future years related to operations other than housing assets or activities
C71	Non-interest bearing loans	\$	Loans and financing from related and/or other parties that were not obtained commercially, which are repayable in future years, but with no interest costs associated. Also include financing from the government with no specific repayment date(s) and non-commercial convertible debt obligations
C73	Capital grants (received in advance)	\$	Any capital grants received in advance not expected to be used within 12 months. Includes unspent capital grants
C74	Accommodation bonds/ loans/ entrance fees (aged care)	\$	Accommodation bonds/loans/fees that are contractually refundable and become payable by the community housing provider to departed residents
C75	Other non-current liabilities	\$	Other liabilities that are not expected to be actioned in the next 12 months and that are not specifically listed
C76	<b>Total non-current liabilities</b>	<b>Calculation</b>	<b>Sum non-current liabilities above</b>
C77	<b>Total liabilities</b>	<b>Calculation</b>	<b>Sum of current and non-current liabilities</b>
C78	<b>Net assets</b>	<b>Calculation</b>	<b>Total assets less total liabilities</b>
C79	<b>Retained earnings</b>	<b>Heading</b>	
C80	<b>Retained earnings at start of year</b>	\$	Represents the total value of accumulated surpluses over the years. Can be surplus or (loss)
C81	<b>Net surplus/(deficit)</b>	\$	Current year surplus or deficit from the income statement
C82	<b>Transfers (to)/from reserves</b>	\$	Represents transfers between accumulated surpluses/(deficits) and reserves through the year
C83	<b>Total retained earnings</b>	<b>Calculation</b>	<b>Sum of the above retained earnings accounts</b>
C84	<b>Reserves</b>	<b>Heading</b>	
C85	Opening balance	\$	Represents the total value at the start of the year of any reserves established by the organisation as an internal commitment of future internal provision determined by the board at a board meeting
C86	Transfers to/(from) reserves	\$	Represents transfers between accumulated surpluses/(deficits) and reserves through the year
C87	Asset revaluation reserve	\$	Accumulated value of revaluations of non-current assets e.g. land and buildings. Represents the difference in value between the asset's cost and its market (or current) value
C88	<b>Closing reserve balance</b>	<b>Calculation</b>	<b>Sum of the above reserve accounts</b>
C89	<b>Total equity</b>	<b>Calculation</b>	<b>Sum of total retained earnings and closing reserve balance. Should equal net assets</b>
C90	Available overdraft, line of credit or similar	\$	Total level of overdraft or lines of credit approved by financial institution
C91	Unused overdraft, line of credit or similar	\$	Portion of total overdraft or line of credit that has not been used or has been repaid into the overdraft or line of credit account

<b>C92</b>	<b>Cash flow statement</b>	<b>Report title</b>	
<b>C93</b>	<b>Operating cash inflow from:</b>	<b>Heading</b>	
<b>C94</b>	Government operating grant received	\$	Represents total cash received from government for operating grants
<b>C95</b>	Receipts from clients/tenants	\$	Represents total cash received from tenants and other clients during the year
<b>C96</b>	Interest received	\$	Reflects actual cash received in the form of interest received from financial institutions and/or related entities
<b>C97</b>	Other inflow	\$	Any other cash inflow that has not been incorporated in the above accounts
<b>C98</b>	<b>Total operating cash inflow</b>	<b>Calculation</b>	<b>Total of operating cash inflow accounts</b>
<b>C99</b>	<b>Cash was applied to:</b>	<b>Heading</b>	
<b>C100</b>	Payment to employees and suppliers	\$	Total cash paid to employees and suppliers for operating activities
<b>C101</b>	Interest paid	\$	Reflects actual cash paid to financial institutions and/or related entities for interest on loans and other financial charges
<b>C103</b>	Other outflow	\$	Any other operating cash payments not included in the above accounts, including tax payments
<b>C104</b>	<b>Total operating cash outflow</b>	<b>Calculation</b>	<b>Sum of the above operating cash outflow accounts</b>
<b>C105</b>	<b>Cash flow from operating activities</b>	<b>Calculation</b>	<b>Total operating cash inflow less total operating cash outflow</b>
<b>C106</b>	<b>Cash flow from investment activities</b>	<b>Heading</b>	<b>Represents cash payments for investment in community housing and other fixed assets. (Includes capitalised maintenance)</b>
<b>C107</b>	Cash from divestments (sale of housing assets and other fixed assets)	\$	Proceeds from the sale of housing assets and other fixed and intangible assets received during the year
<b>C108</b>	Housing investments	\$	Cash paid to developers and other suppliers for housing assets
<b>C109</b>	Other fixed assets investments	\$	Cash paid to purchase or build other fixed assets
<b>C110</b>	Capitalised planned maintenance	\$	Cash paid for maintenance that materially increases the value of assets
<b>C111</b>	Other investment cash flows	\$	Any other cash payments or receipts related to investment activities
<b>C112</b>	<b>Cash flow from Investing Activities</b>	<b>Calculation</b>	<b>Sum of the above investment cash flow accounts</b>
<b>C113</b>	<b>Cash flow from financing activities</b>	<b>Heading</b>	<b>Represents the cash used to finance investments and / or operational shortfalls</b>
<b>C114</b>	Government capital grants/ other capital grants	\$	Receipts from government and other sources for capital grants
<b>C115</b>	New loans	\$	Cash inflow from new loans or new draw down of lines of credit
<b>C116</b>	Loan repayments	\$	Cash outflow to repay loans or reduce lines of credit
<b>C117</b>	Overdraft	\$	Cash flow from the use of approved overdraft, includes draw down and repayment
<b>C118</b>	Other financial cash flows	\$	Other financial cash flows not included in the above, including payment of dividends
<b>C119</b>	<b>Cash flow from financing activities</b>	<b>Calculation</b>	<b>Sum of the above financial cash flow accounts</b>
<b>C120</b>	<b>Net cash flow</b>	<b>Calculation</b>	<b>Total of operating, investment and financial cash flows</b>
<b>C121</b>	Opening cash balance	\$	Cash and cash equivalents at the beginning of the year (equals the balance at the end of the previous year)
<b>C122</b>	<b>Closing cash balance</b>	<b>Calculation</b>	<b>Cash and cash equivalents at the end of the year (will be carried forward to the following year as opening cash balance)</b>
<b>C123</b>	Lease/financial interest expense (Segment specific)	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that can be attributed to individual business segments
<b>C124</b>	Lease/financial interest expense (Non-segment specific)	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that cannot be attributed to individual business segments
<b>C125</b>	Income tax expense	\$	Income tax paid by an organisation operating to make a profit
<b>C126</b>	<b>Net surplus after tax</b>	<b>Calculation</b>	<b>Net surplus less income tax expense</b>
<b>C127</b>	Dividends	\$	Dividends paid to the organisation's members or shareholders
<b>C128</b>	<b>Net surplus (Deficit)</b>	<b>Calculation</b>	<b>Net surplus less income tax expense and dividends</b>
<b>C129</b>	Right of use/Concession assets (Housing) at cost/fair value	\$	Represents the organisation's right to use an asset for housing related activities for the term of a lease or service concession arrangement
<b>C130</b>	Right of use/Concession assets (Housing)-Accum depr/amortisation	\$	Accumulated depreciation to date in respect of right of use assets and service concession assets that are used for housing activities

<b>C131</b>	<b>Right of use/Concession assets (Housing)-Written down value WDV</b>	<b>Calculation</b>	
<b>C132</b>	Right of use/Concession assets (Non-housing) at cost/fair value	\$	Represents the organisation's right to use an asset for activities other than housing for the term of a lease or service concession arrangement
<b>C133</b>	Right of use/Concession assets (Non-housing)-Accum depr/amortisation	\$	Accumulated depreciation to date in respect of right of use assets and service concession assets that are used for activities other than housing
<b>C134</b>	<b>Right of use/Concession assets (Non-Housing)-Written down value WDV</b>	<b>Calculation</b>	
<b>C135</b>	Current lease/financial liabilities - Housing	\$	Lease liabilities relating to right of use assets and financial liabilities relating to service concession assets used for housing activities that are due and payable within the next 12 months
<b>C136</b>	Current lease/financial liabilities - Non-housing	\$	Lease liabilities relating to right of use assets and financial liabilities relating to service concession assets used for activities other than housing that are due and payable within the next 12 months
<b>C137</b>	Lease/financial liabilities - Housing	\$	Lease liabilities relating to right of use assets and financial liabilities relating to service concession assets used for housing activities that are due and payable in future years
<b>C138</b>	Lease/financial liabilities - Non-housing	\$	Lease liabilities relating to right of use assets and financial liabilities relating to service concession assets used for activities other than housing that are due and payable in future years
<b>C139</b>	Share Capital	\$	Total amount raised by the organisation through issued shares. Includes member funds