

# Capital Reconciliation

For the Year Ended 30 June 2018



	Balance sheet per published financial statements as at June 2018 \$000	Regulatory Adjustments	Expanded balance sheet under regulatory scope of APS330 for June 2018 \$000	APS330 table ref
<b>ASSETS</b>				
Cash	93,652		93,652	
Receivables	3,957		3,957	
Held to Maturity Financial Assets	44,765		44,765	
Loans and Advances to Members	3,046,336		3,046,336	
Tier 2 Capital Provisions		-	-	50
Available for Sale Financial Instruments	555,618		555,618	19
Derivative Asset	4		4	
Plant and Equipment	6,438		6,438	
Intangibles	258		258	26f
Prepayments and Debtors	5,420		5,420	
of which: Capital software deduction			258	26f
of which: Deferred loan fee expenses			24	26f
Deferred Loan Fee Income: Adjustment to Retained Earnings		(1,320)	(1,320)	2
Current Tax Asset	-		-	
Deferred Tax Assets	6,896		6,896	21
<b>TOTAL ASSETS</b>	<b>3,763,344</b>	<b>(1,320)</b>	<b>3,762,024</b>	
<b>LIABILITIES</b>				
Payable due to Other Financial Institutions	116,598		116,598	
Deposits from Members	3,363,502		3,363,502	
Creditor Accruals and Settlement accounts	21,720		21,720	
Derivative Liabilities	384		384	
Current Tax Liability	1,504		1,504	
Provisions	3,686		3,686	
Deferred Tax Liabilities	-		-	
<b>TOTAL LIABILITIES</b>	<b>3,507,394</b>	<b>-</b>	<b>3,507,394</b>	
<b>NET ASSETS</b>	<b>255,950</b>	<b>(1,320)</b>	<b>254,630</b>	
<b>MEMBERS EQUITY</b>				
<b>Reserves</b>	<b>14,187</b>			
Of which: General Reserve Credit Losses Provisions			8,544	50
Capital Redemption Reserve			388	3
Revaluation Reserve			5,255	11
<b>Retained Earnings</b>	<b>241,763</b>		<b>241,763</b>	2
YTD upfront fee Income on Deferred Loan Fees		213	213	2
Opening Balance of Deferred Loan Fees		(1,534)	(1,534)	2
<b>TOTAL MEMBERS EQUITY</b>	<b>255,950</b>	<b>(1,320)</b>	<b>254,630</b>	