

# Capital Reconciliation

For the Year Ended 30 June 2019



	Balance sheet per published financial statements as at June 2019 \$000	Regulatory Adjustments	Expanded balance sheet under regulatory scope of APS330 for June 2019 \$000	APS330 table ref
<b>ASSETS</b>				
Cash	79,354		79,354	
Receivables	3,376		3,376	
Held to Maturity Financial Assets	94,321		94,321	
Loans and Advances to Members	3,259,385		3,259,385	
Tier 2 Capital Provisions		6,733	6,733	50
Available for Sale Financial Instruments	587,734		587,734	19
Derivative Asset	-		-	
Plant and Equipment	4,749		4,749	
Intangibles	415		415	26f
Prepayments and Debtors	7,485		7,485	
<i>of which: Capital software deduction</i>			1,175	26f
<i>of which: Deferred loan fee expenses</i>			47	26f
Deferred Loan Fee Income: Adjustment to Retained Earnings		(997)	(997)	2
Current Tax Asset	1,087		1,087	
Deferred Tax Assets	2,068		2,068	21
<b>TOTAL ASSETS</b>	<b>4,039,974</b>	<b>5,736</b>	<b>4,045,710</b>	
<b>LIABILITIES</b>				
Payable due to Other Financial Institutions	143,526		143,526	
Deposits from Members	3,606,457		3,606,457	
Creditor Accruals and Settlement accounts	13,698		13,698	
Derivative Liabilities	1,740		1,740	
Current Tax Liability	-		-	
Provisions	4,127		4,127	
Deferred Tax Liabilities	-		-	
<b>TOTAL LIABILITIES</b>	<b>3,769,548</b>	<b>-</b>	<b>3,769,548</b>	
<b>NET ASSETS</b>	<b>270,426</b>	<b>5,736</b>	<b>276,162</b>	
<b>MEMBERS EQUITY</b>				
<b>Reserves</b>	<b>7,667</b>			
Of which: General Reserve Credit Losses Provisions		6,733	1,796	50
Capital Redemption Reserve			0	3
Revaluation Reserve			5,871	11
<b>Retained Earnings</b>	<b>262,759</b>		<b>262,759</b>	2
YTD upfront fee Income on Deferred Loan Fees		347	347	2
Opening Balance of Deferred Loan Fees		(1,344)	(1,344)	2
<b>TOTAL MEMBERS EQUITY</b>	<b>270,426</b>	<b>5,736</b>	<b>276,162</b>	