

Old Parliament House

**Entity resources and planned
performance**

Old Parliament House

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Old Parliament House

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Provisional Parliament House opened in Canberra on 9 May 1927. Now known as Old Parliament House, it was the home of the Australian Parliament, for more than six decades, until the opening of the newly built Australian Parliament House in 1988.

The Museum of Australian Democracy at Old Parliament House (MoAD) was launched in 2009, marking the future direction of Old Parliament House as a National Cultural Institution. Building on the legacy of Old Parliament House, MoAD develops contemporary exhibitions and experiences that help visitors understand Australia's social and political history and the story of Australia's democracy.

As the home of our Federal Parliament from 1927 to 1988, the building is an icon of outstanding national heritage significance. Old Parliament House (OPH) aims to communicate the spirit of this important national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The strategic priorities for the Museum of Australian Democracy at Old Parliament House, are to:

- Showcase Old Parliament House, through its collections and historical interpretation to enable visitors to understand the importance it played in shaping Australia today.
- Foster a museum for the people, by delivering organisational excellence in serving the Australian community.
- Share the story of Australian democracy, its social and political history and explore how this heritage has shaped Australia's unique democracy.
- Inspire Australians to participate in their democracy, by developing innovative and informative content.

The priorities support the National Cultural Policy – *Revive: a place for every story, a story for every place.*

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to OPH for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for OPH operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: OPH resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	5,117	6,308
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	21,702	22,290
Annual appropriations - other services ^(b)		
Equity injection	6,572	5,318
Total annual appropriations	28,274	27,608
Total funds from Government	28,274	27,608
Funds from other sources		
Interest	-	712
Sale of goods and services	3,439	3,030
Other	320	92
Total funds from other sources	3,759	3,834
Total net resourcing for OPH	37,150	37,750
	2023-24	2024-25
Average staffing level (number)	99	101

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

OPH is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to OPH and are considered 'departmental' for all purpose.

1.3 Budget measures

There are no new measures relating to OPH for the 2024–25 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OPH can be found at:

https://moadoph.gov.au/sites/default/files/2023-09/moad-corporate-plan-2023-2027_0.pdf

The most recent annual performance statement can be found at:

<https://moadoph.gov.au/sites/default/files/2023-11/moad-2022-2023-annual-report.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.

Budgeted expenses for Outcome 1

This table shows how much OPH intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Old Parliament House					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,702	22,290	22,930	23,575	24,320
Expenses not requiring appropriation in the budget year ^(a)	6,274	2,385	2,890	3,040	2,640
Revenues from other independent sources	3,439	3,778	3,843	4,131	4,344
Total expenses for Program 1.1	31,415	28,453	29,663	30,746	31,304
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,702	22,290	22,930	23,575	24,320
Expenses not requiring appropriation in the budget year ^(a)	6,274	2,385	2,890	3,040	2,640
Revenues from other independent sources	3,439	3,778	3,843	4,131	4,344
Total expenses for Outcome 1	31,415	28,453	29,663	30,746	31,304
	2023-24	2024-25			
Average staffing level (number)	99	101			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<p>Outcome 1 – An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions, and educational programs</p>		
<p>Program 1.1 – Old Parliament House The Museum of Australian Democracy at Old Parliament House is dedicated to the protection, conservation and interpretation of the nationally significant, heritage-listed building. Through collections, exhibitions programs and content, MoAD enables the public to develop an understanding of Australia's democracy and be inspired to participate as engaged citizens.</p>		
<p>Key Activities</p>	<p>The Program will be delivered in the following ways:</p> <ul style="list-style-type: none"> • Continue our national leadership role in the protection, conservation and interpretation of the nationally significant heritage building OPH and its collections • Develop innovative and informative exhibitions, education content and programs that enable audiences to understand and participate as engaged citizens in Australia's democracy • Extend MoAD's partnerships, outreach and engagement with audiences and stakeholders. 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2023–24^(a)</p>	<p>Deliver a spectrum of experiences – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy. Build and maintain a rich national collection for current and future generations of Australians</p>	<p>Target: 250,000 number of visits to the organisation Target expected to be met Target: 35,000 number of offsite visitors Target expected to be met Target: 820,000 number of visits to the organisation's website Target not expected to be met Target: 95% of visitors were satisfied with their visit Target expected to be met Target: 45,000 people participating in public programs Target expected to be met Target: 78,000 students and teachers participating in school programs onsite and offsite Target expected to be met</p>

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.		Target: 300,000 students and teachers participating in virtual and online excursions Target not expected to be met Target: 95% of teachers reporting overall positive experience Target expected to be met Target: 95% of teachers reporting relevance to the classroom curriculum Target expected to be met Target: 35% of the total collection available to the public Target expected to be met
Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25 ^(b)	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	270,000 onsite visitors 42,000 visitors offsite and to touring exhibitions 880,000 number of visits to the website
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	82,000 onsite students and teachers 310,000 students and teachers participating in virtual and online resources
Forward Estimates 2025–28	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	Total visitor engagement 2025–26: 1,192,000 Total visitor engagement 2026–27: 1,250,000 Total visitor engagement 2027–28: 1,290,000
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	Total learning engagement 2025–26: 400,000 Total learning engagement 2026–27: 410,000 Total learning engagement 2027–28: 420,000

(a) The wording of the performance measure has been updated to replicate the Corporate Plan to maintain alignment.

(b) The planned performance results have been amended to reflect errors at time of publication.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPH’s finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

There are no new measures announced since the 2023–24 Budget.

In 2023–24, OPH received an additional \$36.8 million in funding from the Government over the forward estimates (to 2026–27). This funding consisted of:

- National Collecting Institutions Financial Sustainability funding of \$30.3 million
- \$7.5 million (for 2023–24 and 2024–25) urgent capital works funding.

Operational losses sustained by OPH are technical accounting losses driven by the heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

The Balance Sheet shows a net equity position of \$123.8 million in 2024–25, representing the surplus of net assets over net liabilities. This primarily reflects non-financial assets, particularly heritage building and collections assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2024–25 of \$9.0 million, for the purchase of non-financial assets. This is funded from an equity injection from the Government of \$5.3 million, and departmental resources of \$3.7 million.

OPH classifies the building as a “Heritage and Cultural asset” on the basis that the building reflects significant cultural heritage of the Australian nation. The building has satisfactorily met the criteria under the Financial Reporting Rules for the Heritage and Cultural classification.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	9,687	11,297	12,270	12,704	12,848
Suppliers	14,128	9,400	8,798	9,075	9,489
Depreciation and amortisation ^(a)	7,600	7,756	8,595	8,967	8,967
Total expenses	31,415	28,453	29,663	30,746	31,304
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,163	1,263	1,302	1,444	1,566
Interest	-	748	525	495	383
Rental income	2,276	1,767	2,016	2,192	2,395
Total own-source revenue	3,439	3,778	3,843	4,131	4,344
Total own-source income	3,439	3,778	3,843	4,131	4,344
Net (cost of)/contribution by services	(27,976)	(24,675)	(25,820)	(26,615)	(26,960)
Revenue from Government	21,702	22,290	22,930	23,575	24,320
Surplus/(deficit) attributable to the Australian Government	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Total comprehensive income/(loss)	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Total comprehensive income/(loss) attributable to the Australian Government	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	6,800	6,575	7,177	7,312	7,312
plus: depreciation/amortisation expenses for ROU assets ^(b)	228	318	319	318	319
less: lease principal repayments ^(b)	2,926	(272)	(283)	(297)	(310)
Net Cash Operating Surplus/ (Deficit)	3,680	4,236	4,323	4,293	4,681

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,117	6,308	7,724	9,705	10,162
Trade and other receivables	2,541	2,485	2,515	2,715	2,494
Total financial assets	7,658	8,793	10,239	12,420	12,656
Non-financial assets					
Land and buildings	2,867	2,548	2,229	1,911	1,592
Property, plant and equipment	5,572	5,936	6,064	5,727	7,191
Heritage and Cultural	111,434	112,500	107,283	103,194	99,239
Intangibles	97	205	313	321	334
Inventories	99	99	99	99	99
Other non-financial assets	116	123	134	153	178
Total non-financial assets	120,185	121,411	116,122	111,405	108,633
Total assets	127,843	130,204	126,361	123,825	121,289
LIABILITIES					
Payables					
Suppliers	836	1,041	741	841	1,091
Other payables	1,198	993	803	703	253
Total payables	2,034	2,034	1,544	1,544	1,344
Interest bearing liabilities					
Leases	2,926	2,654	2,371	2,074	1,764
Total interest bearing liabilities	2,926	2,654	2,371	2,074	1,764
Provisions					
Employee provisions	2,008	1,708	1,308	1,658	2,115
Total provisions	2,008	1,708	1,308	1,658	2,115
Total liabilities	6,968	6,396	5,223	5,276	5,223
Net assets	120,875	123,808	121,138	118,549	116,066
EQUITY					
Parent entity interest					
Contributed equity	124,673	129,991	130,211	130,662	130,819
Reserves	50,342	50,342	50,342	50,342	50,342
Retained surplus (accumulated deficit)	(54,140)	(56,525)	(59,415)	(62,455)	(65,095)
Total parent entity interest	120,875	123,808	121,138	118,549	116,066
Total equity	120,875	123,808	121,138	118,549	116,066

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(54,140)	50,342	124,673	120,875
Adjusted opening balance	(54,140)	50,342	124,673	120,875
Comprehensive income				
Surplus/(deficit) for the period	(2,385)	-	-	(2,385)
Total comprehensive income	(2,385)	-	-	(2,385)
of which:				
Attributable to the Australian Government	(2,385)	-	-	(2,385)
Transactions with owners				
Equity injection - Appropriation	-	-	5,318	5,318
Sub-total transactions with owners	-	-	5,318	5,318
Estimated closing balance as at 30 June 2025	(56,525)	50,342	129,991	123,808
Closing balance attributable to the Australian Government	(56,525)	50,342	129,991	123,808

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	21,702	22,290	22,930	23,575	24,320
Sale of goods and rendering of services	3,439	3,030	3,318	3,636	3,961
Interest	-	748	525	495	383
Other	320	56	(30)	(200)	221
Total cash received	25,461	26,124	26,743	27,506	28,885
Cash used					
Employees	9,687	11,597	12,670	12,354	12,391
Suppliers	14,128	9,195	9,098	8,975	9,239
Total cash used	23,815	20,792	21,768	21,329	21,630
Net cash from/(used by) operating activities	1,646	5,332	4,975	6,177	7,255
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	14,513	8,975	3,295	4,231	6,170
Total cash used	14,513	8,975	3,295	4,231	6,170
Net cash from/(used by) investing activities	(14,513)	(8,975)	(3,295)	(4,231)	(6,170)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,572	5,318	220	451	157
Total cash received	6,572	5,318	220	451	157
Cash used					
Principal payments on lease liability	(2,926)	272	283	297	310
Other	-	212	201	119	475
Total cash used	(2,926)	484	484	416	785
Net cash from/(used by) financing activities	9,498	4,834	(264)	35	(628)
Net increase/(decrease) in cash held	(3,369)	1,191	1,416	1,981	457
Cash and cash equivalents at the beginning of the reporting period	8,486	5,117	6,308	7,724	9,705
Cash and cash equivalents at the end of the reporting period	5,117	6,308	7,724	9,705	10,162

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	6,572	5,318	220	223	224
Total new capital appropriations	6,572	5,318	220	223	224
<i>Provided for:</i>					
Purchase of non-financial assets	6,572	5,318	220	223	224
Total items	6,572	5,318	220	223	224
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	6,572	5,318	220	223	224
Funded internally from departmental resources ^(b)	7,941	3,657	3,075	4,008	5,946
TOTAL	14,513	8,975	3,295	4,231	6,170
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	14,513	8,975	3,295	4,231	6,170
Total cash used to acquire assets	14,513	8,975	3,295	4,231	6,170

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.
- (b) Includes the following section 74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2024					
Gross book value	4,051	9,876	142,943	475	157,345
Accumulated depreciation/amortisation and impairment	(722)	(4,304)	(31,509)	(378)	(36,913)
Accumulated depreciation/amortisation and impairment - ROU assets	(462)	-	-	-	(462)
Opening net book balance	2,867	5,572	111,434	97	119,970
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	1,227	7,641	108	8,976
By purchase - appropriation equity - ROU assets	(1)	-	-	-	(1)
Total additions	(1)	1,227	7,641	108	8,975
Other movements					
Depreciation/amortisation expense	(223)	-	-	-	(223)
Depreciation/amortisation on ROU assets	(95)	(863)	(6,575)	-	(7,533)
Total other movements	(318)	(863)	(6,575)	-	(7,756)
As at 30 June 2025					
Gross book value	4,051	11,103	150,584	583	166,321
Gross book value - ROU assets	(1)	-	-	-	(1)
Accumulated depreciation/amortisation and impairment	(945)	(4,304)	(31,509)	(378)	(37,136)
Accumulated depreciation/amortisation and impairment - ROU assets	(557)	(863)	(6,575)	-	(7,995)
Closing net book balance	2,548	5,936	112,500	205	121,189

Prepared on Australian Accounting Standards basis.

(a) Includes equity injection appropriations provided through Appropriation Bill (No. 2) 2024-25, and the following section 74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.