

Financial Statements: Statement of Changes in Equity

Statement of Changes in Equity – for the year ended 30 June 2023

Reserve Bank of Australia and Controlled Entity

	Note	Earnings available for distribution \$M	Unrealised profits reserve \$M	Asset revaluation reserves \$M	Superannuation reserve \$M	Reserve Bank Reserve Fund \$M	Accumulated losses \$M	Capital \$M	Total equity \$M
Balance as at 30 June 2021		–	502	6,753	344	15,366	–	40	23,005
Net Profit/(Loss)	1(h)	(36,198)	(502)						(36,700)
Gains/(losses) on:									
– Gold	1(d), 5			750					750
– Shares in international and other institutions	1(b), 5			24					24
– Property	1(e), 5			(6)					(6)
– Superannuation	1(j)				484				484
Other comprehensive income				768	484				1,252
Total comprehensive income for 2021/22									(35,448)
Transfer from asset revaluation reserves	1(g), 3	(4)		4					–
Transfer from Reserve Bank Reserve Fund		15,366				(15,366)			–
Transfer to accumulated losses		20,836					(20,836)		–
Transfer to distribution payable to the Commonwealth	1(h), 3	–							–

	Note	Earnings available for distribution \$M	Unrealised profits reserve \$M	Asset revaluation reserves \$M	Superannuation reserve \$M	Reserve Bank Reserve Fund \$M	Accumulated losses \$M	Capital \$M	Total equity \$M
Balance as at 30 June 2022		–	–	7,525	828	–	(20,836)	40	(12,443)
Net Profit/(Loss)	1(h)	(5,952)	–						(5,952)
Gains/(losses) on:									
– Gold	1(d), 5			634					634
– Shares in international and other institutions	1(b), 5			27					27
– Property	1(e), 5			(141)					(141)
– Superannuation	1(j)				147				147
Other comprehensive income				520	147				667
Total comprehensive income for 2022/23									(5,285)
Transfer from asset revaluation reserves	1(g), 3	–		–					–
Transfer from Reserve Bank Reserve Fund		–				–			–
Transfer to accumulated losses		5,952					(5,952)		–
Transfer to distribution payable to the Commonwealth	1(h), 3	–							–
Balance as at 30 June 2023		–	–	8,045	975	–	(26,788)	40	(17,728)

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