

Perth International Centre for Application of  
Solar Energy (CASE)

Annual Report

2004/05

## STATEMENT OF COMPLIANCE

HON ALAN CARPENTER MLA  
**MINISTER FOR ENERGY**

In accordance with Section 66 of the *Financial Administration and Audit Act 1985*, we hereby submit for your information and presentation to Parliament, the Annual Report for the Perth International Centre for Application of Solar Energy for the financial year ended 30 June 2005.

The Annual Report has been prepared in accordance with the provisions of the *Financial Administration and Audit Act 1985*.



ANNE NOLAN  
**CHAIRPERSON**

29 August 2005



GEOFF GILBERT  
**A/MANAGING DIRECTOR**

29 August 2005

2004/05 Annual Report Contents
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## Introduction

The Perth International Centre for Application of Solar Energy (CASE) was established in 1994 by the United Nations Industrial Development Organisation (UNIDO) and the Western Australian Government, with support from the Australian Commonwealth Government. The principal role of CASE was to promote the application of sustainable energy technology, with a particular emphasis on developing countries, and to support the growth of the sustainable energy industry.

The WA Government as part of its restructure of departments and authorities has decided not to continue with CASE as an independent Statutory Authority. The Office of Energy is assisting the Minister for Energy with the winding down of CASE activities.

Work during the year focussed on ensuring that CASE's outstanding project and professional services obligations were met.

<b>Case Projects</b>
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## **MALAYSIA**

### **Mulu World Heritage Park**

CASE was appointed to supply a new solar energy diesel power system for the remote World Heritage listed Mulu National Park in Sarawak by the National Parks and Wildlife Branch of the Forestry Department. The system provides the Park's Ranger and tourist facilities with a 24 hour/day power supply.

CASE awarded a contract to the suppliers of the inverter system used in the installation to undertake performance monitoring and system maintenance requirements. The contractor made a final visit to Mulu National Park in 2004/05 to optimise the system, bringing this project to a close.

<b>Governance and Compliance Information</b>
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## **Legislation**

The Perth International Centre for Application of Solar Energy was established on 22 July 1994 under section 4(1) of the *Perth International Centre for Application of Solar Energy Act 1994*. The *Perth International Centre for Application of Solar Energy Repeal Bill 2005* was introduced to the Legislative Assembly on 18 May 2005. Once enacted, the *Perth International Centre for Application of Solar Energy Act 1994* will be repealed.

## **Responsible Minister**

The Hon Alan Carpenter MLA, Minister for Energy.

## **Records Management**

All CASE records were managed in accordance with the approved record keeping plan during the year.

## **Workers Compensation**

As there were no CASE staff during 2004/05 there were no workers compensation claims lodged and no lost time injuries reported.

## **Disclosure Requirements of Section 175ze of the *Electoral Act 1907***

No CASE funds were spent on Advertising Agencies, Market Research Organisations, Polling Organisations, Direct Mail Organisations, or Media Advertising Organisations during the year.

## **Public Sector Standards**

There were no breaches of the Public Sector Standards in Human Resource Management during the reporting period. As there were no CASE staff at 30 June 2005, no detailed Public Sector Standards compliance report is included in this annual report.

## **Public Interest Disclosure**

There were no public interest disclosures during the year.

<b>Case Board</b>
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The following people are members of the CASE Board.

Ms Anne Nolan (Chairperson) – as a representative of the Government of the State.

Mr Geoff Gilbert (ex-officio) – as Acting Managing Director of CASE.

Ms Rebecca Brown – as a representative of the Government of the State.

Mr Gary Stokes – as a person possessing knowledge of both solar energy technology and the energy market in developing countries.

Mr Scott Hollingworth – as a person possessing both a commercial background and knowledge of the operations of international development organisations or multilateral development agencies or both.

## Auditor General's Opinion - Annual Financial Statements



### AUDITOR GENERAL

#### INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

#### PERTH INTERNATIONAL CENTRE FOR APPLICATION OF SOLAR ENERGY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

##### Audit Opinion

In my opinion,

- (i) the controls exercised by the Perth International Centre for Application of Solar Energy provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions, the financial position of the Centre at 30 June 2005 and its financial performance and cash flows for the year ended on that date.

##### Scope

###### *The Board's Role*

The Board is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing the financial statements, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and the Notes to the Financial Statements.

##### *Summary of my Role*

As required by the Act, I have independently audited the accounts and financial statements to express an opinion on the controls and financial statements. This was done by looking at a sample of the evidence.

An audit does not guarantee that every amount and disclosure in the financial statements is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements.

D D R PEARSON  
AUDITOR GENERAL  
19 October 2005



## **PERTH INTERNATIONAL CENTRE FOR APPLICATION OF SOLAR ENERGY**

### **CERTIFICATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005**

The accompanying financial statements of the Perth International Centre for Application of Solar Energy have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to fairly present the financial transactions for the financial year ending 30 June 2005 and the financial position as at 30 June 2005.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



**ANNE NOLAN  
CHAIRPERSON**

29 August 2005



**GEOFF GILBERT  
A/MANAGING DIRECTOR  
PRINCIPAL ACCOUNTING  
OFFICER**

29 August 2005

**PERTH INTERNATIONAL CENTRE FOR  
APPLICATION OF SOLAR ENERGY**

**STATEMENT OF FINANCIAL PERFORMANCE**  
For the Year Ended 30 June 2005

	Note	2005 \$	2004 \$
<b>COST OF SERVICES</b>			
<b>Expenses from Ordinary Activities</b>			
Supplies & services	2	17,662	-
Depreciation expense	3	2,569	4,064
Administration expenses	4	36,740	48,357
Accommodation expenses	5	-	396
Other expenses from ordinary activities	6	<u>3,155</u>	<u>2,437</u>
<b>Total Cost of Services</b>		<u><b>60,126</b></u>	<u><b>55,254</b></u>
<b>Revenues From Ordinary Activities</b>			
<i>Revenue from Non Operating Activities</i>			
Interest Revenue		1,695	2,918
Other revenue from ordinary activities	7	<u>1,818</u>	<u>21,728</u>
<b>Total Revenues from Ordinary Activities</b>		<u><b>3,514</b></u>	<u><b>24,646</b></u>
<b>NET COST OF SERVICES</b>		<u><b>(56,612)</b></u>	<u><b>(30,608)</b></u>
<b>REVENUES FROM STATE GOVERNMENT</b>			
Return of unspent appropriation	8	<u>(94,000)</u>	<u>-</u>
<b>Total Revenues from State Government</b>		<u><b>(94,000)</b></u>	<u><b>-</b></u>
<b>CHANGE IN NET ASSETS</b>		<u><b>(150,612)</b></u>	<u><b>(30,608)</b></u>
<b>Total changes in equity other than those resulting from transactions with WA State Government as owners</b>		<u><b>(150,612)</b></u>	<u><b>(30,608)</b></u>

The Statement of Financial Performance should be read in conjunction with the accompanying notes.

**PERTH INTERNATIONAL CENTRE FOR  
APPLICATION OF SOLAR ENERGY**

**STATEMENT OF FINANCIAL POSITION**  
As at 30 June 2005

	Note	2005 \$	2004 \$
<b>Current Assets</b>			
Cash assets	9	55,135	48,805
Receivables	10	42,721	123,654
Other Assets	11	-	-
<b>Total Current Assets</b>		<u><b>97,856</b></u>	<u><b>172,459</b></u>
<b>Non Current Assets</b>			
Amounts Receivable for Outputs	12	-	94,000
Plant & Equipment	13	-	2,569
<b>Total Non Current Assets</b>		<u><b>-</b></u>	<u><b>96,569</b></u>
<b>Total Assets</b>		<u><b>97,856</b></u>	<u><b>269,028</b></u>
<b>Current Liabilities</b>			
Payables	14	496	21,056
Other Liabilities	15	18,000	18,000
<b>Total Current Liabilities</b>		<u><b>18,496</b></u>	<u><b>39,056</b></u>
<b>Total Liabilities</b>		<u><b>18,496</b></u>	<u><b>39,056</b></u>
<b>NET ASSETS</b>		<u><b>79,360</b></u>	<u><b>229,972</b></u>
<b>Equity</b>			
Contributed Equity	16	48,000	48,000
Accumulated surplus/(deficiency)	16	31,360	181,972
<b>TOTAL EQUITY</b>		<u><b>79,360</b></u>	<u><b>229,972</b></u>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

**PERTH INTERNATIONAL CENTRE FOR  
APPLICATION OF SOLAR ENERGY**

**STATEMENT OF CASH FLOWS**  
For the Year Ended 30 June 2005

	Note	2005 \$	2004 \$
<b>CASHFLOWS FROM STATE GOVERNMENT</b>			
Output appropriations		-	-
Capital contributions		-	-
Holding account drawdowns		-	-
<b>Net cash provided by State Government</b>		-	-
<b>Utilised as follows:</b>			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee costs		-	(7,403)
Supplies and services		(74,962)	(100,195)
Grants and subsidies expense		-	-
GST payments on purchases		(5,095)	(6,803)
GST payments to taxation authority		(94)	(1,002)
<b>Receipts</b>			
User charges and fees		78,834	11,394
Interest received		1,695	2,918
GST receipts on sales		182	
GST receipts from taxation authority		6,716	12,756
Other receipts		1,818	14,874
<b>Net Cash provided by / (used in) operating activities</b>	17(b)	<b>9,095</b>	<b>(73,461)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of non-current physical assets		-	-
<b>Net Cash provided by / (used in) investing activities</b>		-	-
<b>Net increase/(decrease) in cash held</b>		<b>9,095</b>	<b>(73,461)</b>
Cash assets at the beginning of the financial year		48,805	120,412
Effects of exchange rate changes on the balance of cash held in foreign currency.		(2,765)	1,854
<b>CASH ASSET AT THE END OF THE FINANCIAL YEAR</b>	17(a)	<b>55,135</b>	<b>48,805</b>

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

**PERTH INTERNATIONAL CENTRE FOR  
APPLICATION OF SOLAR ENERGY**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2005

**1. Significant Accounting Policies**

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated these policies are consistent with those adopted in the previous year.

**General Statement**

The financial statements constitute a general purpose financial report which has been prepared in accordance with Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issues Group (UIG) Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector, together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect, are disclosed in individual notes to these financial statements.

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted, are measured at fair value.

**(a) Service Appropriations**

Service Appropriations are recognised as revenues in the period which the Centre gains control of the appropriated funds. The Centre gains control of appropriated funds at the time those funds are deposited into the Centre's bank account or credited to the holding account held by the Department of Treasury and Finance.

**(b) Contributed Equity**

Under UIG 38 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" transfers in the nature of equity contributions must be designated by the Government (owners) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity in the Statement of Financial Position.

**(c) Revenue Recognition**

Revenue from the sale of goods and disposal of other assets and the rendering of services, is recognised when the Centre has passed control of the goods or other assets or delivery of the service to the customer.

**(d) Acquisitions of assets**

The cost method of accounting is used for all acquisitions of assets. Cost is measured at the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition.

Assets acquired at no cost or for nominal consideration, are initially recognised by their fair value at the date of acquisition.

Assets costing less than \$1,000 are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

(e) Depreciation of non-current assets

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Depreciation is calculated on a straight line basis, using rates which are reviewed annually. Useful lives for each class of depreciable asset are:

Computer systems	3 years
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(f) Leases

The Centre has not entered into any operating lease arrangements.

(g) Receivables

Receivables are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition or as specified by individual contracts entered into.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised where some doubts as to collection exists.

(h) Payables

Payables, including accruals not yet billed, are recognised when the Centre becomes obliged to make future payments as a result of a purchase of assets or services. Payables are generally settled within 30 days.

(i) Foreign Currency Translation and Hedges

Transactions denominated in a foreign currency are translated at the rates in existence at the dates of the transactions. Foreign currency receivables and payables at reporting date are translated at exchange rates current at reporting date. Exchange gains and losses are brought to account in determining the result for the year.

(j) Comparative Figures

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures presented in the current financial year.

(k) Rounding of Amounts

Amounts in the financial statements have been rounded to the nearest dollar.

**PERTH INTERNATIONAL CENTRE FOR  
APPLICATION OF SOLAR ENERGY**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2005

	<b>2005</b> \$	<b>2004</b> \$
<b>2. Supplies and Services</b>		
Project equipment	4,250	-
Consultants and contractors	9,912	-
Project related travel costs	<u>3,500</u>	<u>-</u>
	<u>17,662</u>	<u>-</u>
<b>3. Depreciation Expense</b>		
Computer systems	<u>2,569</u>	<u>4,064</u>
	<u>2,569</u>	<u>4,064</u>
<b>4. Administration Expenses</b>		
Communications	1,326	2,658
Insurance	12,007	12,225
Office expenses	1,546	2,902
Governance	15,605	21,306
Consultancies	5,980	8,315
Taxis and surface travel	-	48
Other administration expenses	<u>277</u>	<u>904</u>
	<u>36,740</u>	<u>48,357</u>
<b>5. Accommodation Expenses</b>		
Lease rentals	<u>-</u>	<u>396</u>
<b>6. Other Expenses from Ordinary Activities</b>		
Doubtful debts expense	-	1,500
Assets expensed	390	937
Realised foreign exchange loss	<u>2,765</u>	<u>-</u>
	<u>3,155</u>	<u>2,437</u>

	2005 \$	2004 \$
<b>7. Other Revenues from Ordinary Activities</b>		
Proceeds from sale of assets	-	7,077
Other reimbursements	1,818	12,797
FBT reimbursements	-	-
Realised foreign exchange gain	-	1,854
	<u>1,818</u>	<u>21,728</u>
<b>8. Revenues from State Government</b>		
Return of unspent appropriations	(94,000)	
	<u>(94,000)</u>	<u>-</u>
During the year , the Centre's holding account held by the Department of Treasury and Finance was closed and the funds in the account repaid to the Consolidated Fund.		
<b>9. Cash assets</b>		
CASE - Cheque Account	50,160	45,471
CASE - HSBC Malaysia MYR Account	4,975	3,334
	<u>55,135</u>	<u>48,805</u>
<b>10. Receivables</b>		
Trade debtors	49,681	186,629
Provision for doubtful debts	(7,006)	(64,730)
GST Receivable	46	1,755
	<u>42,721</u>	<u>123,654</u>
<b>11. Other Assets</b>		
Other	1,500	1,500
Provision for other receivables	(1,500)	(1,500)
Other	-	-
<b>12. Amounts Receivable for Outputs</b>		
Non-current	-	94,000
	<u>-</u>	<u>94,000</u>
This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.		



	2005 \$	2004 \$
<b>13. Property, plant and equipment</b>		
Computer systems		
At cost	12,039	12,039
Accumulated depreciation	<u>(12,039)</u>	<u>(9,470)</u>
	<u><u>-</u></u>	<u><u>2,569</u></u>
Reconciliations of the carrying amount of property, plant and equipment at the beginning and end of the current financial year are set out below.		
	Computer Systems	Total
Carrying amount at start of year	2,569	2,569
Depreciation	<u>2,569</u>	<u>2,569</u>
Carrying amount at end of year	<u><u>-</u></u>	<u><u>-</u></u>
<b>14. Payables</b>		
Trade payables	<u>496</u>	<u>21,056</u>
	<u><u>496</u></u>	<u><u>21,056</u></u>
<b>15. Other Liabilities</b>		
Accrued capital user charge	<u>18,000</u>	<u>18,000</u>
	<u><u>18,000</u></u>	<u><u>18,000</u></u>
<b>16. Equity</b>		
Contributed Equity		
Opening Balance	48,000	48,000
Capital Contribution (I)	<u>-</u>	<u>-</u>
Closing balance	<u><u>48,000</u></u>	<u><u>48,000</u></u>
(I) Capital contributions have been designated as contributions by owners and are credited directly to equity in the Statement of Financial Position.		
Accumulated surplus/(deficiency)		
Opening balance	181,972	212,579
Change in net assets	<u>(150,612)</u>	<u>(30,607)</u>
Closing balance	<u><u>31,360</u></u>	<u><u>181,972</u></u>
<b>17. Notes to the Statement of Cash Flows</b>		
(a) Reconciliation of cash	<u>          </u>	<u>          </u>
Cash assets	<u><u>55,135</u></u>	<u><u>48,805</u></u>

	2005 \$	2004 \$
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(56,612)	(30,608)
Non-cash items:		
Depreciation expense	2,569	4,064
Doubtful debt expense	-	1,500
Foreign exchange (gain)/loss	2,765	(1,853)
Assets expensed		937
(Increase)/decrease in assets:		
Current		
Receivables	80,933	16,946
Other Assets	-	-
Increase/(decrease) in liabilities:		
Current		
Payables	(20,560)	(52,347)
Other liabilities	-	(12,100)
Net GST receipts/(payments)		-
Change in GST in receivables/payables		-
Net cash provided by/(used in) operating activities	<u>9,095</u>	<u>(73,461)</u>

**18. Explanatory Statement****(i) Significant variations between estimates and actual results for the financial year**

Details and reasons for significant variations between estimates and actual results are detailed below. Significant variations are considered those greater than 10% or \$50,000.

The activities of CASE are being wound down and legislation to repeal the *Perth International Centre for Application of Solar Energy Act 1994* is in Parliament. No estimates were produced for CASE, therefore no variation is reported.

**(ii) Significant variations between actual revenues and expenditures for the financial year and revenue and expenditures for the immediately preceding financial year**

Details and reasons for significant variations between actual results with the corresponding item of the preceding year are detailed below. Significant variations are considered those greater than 10% or \$50,000.

	<b>2004</b>	<b>2003</b>	<b>Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Supplies and Services	17,662	-	17,662
Depreciation Expense	2,569	4,064	(1,495)
Administration Expenses	36,740	48,357	(11,617)
Accommodation Expenses	-	396	(396)
Other Expenses from Ordinary Activities	3,155	2,437	718
Other Revenues from Ordinary Activities	1,818	21,728	(19,910)
Interest Revenue	1,695	2,918	(1,223)

The operations of CASE were wound down during the year.

**19. Financial Instruments****(a) Interest Rate Risk Exposure**

The following table details the Authority's exposure to interest rate risk as at the reporting date:

	Weighted Average Effective Interest Rate	Variable Interest Rate	Non - Interest Bearing	Total
2005	%	\$	\$	\$
Financial Assets				
Cash assets	4.75%	50,160	4,975	55,135
Receivables	-	-	42,721	42,721
		50,160	47,696	97,856
Financial Liabilities				
Payables	-	-	496	496
		-	496	496
2004				
Financial Assets	4.75%	45,471	220,988	266,459
Financial Liabilities		-	21,056	21,056

	2005 \$	2004 \$
(b) Credit Risk Exposure		
All financial assets are unsecured.		
The carrying amounts represent the Centre's maximum exposure to credit risk in relation to those assets.		
(c) Net Fair Values		
The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values, determined in accordance with the accounting policies disclosed in Note 1 to the financial statements.		
<b>20. Remuneration and Retirement Benefits of Members of the Accountable Authority and Senior Officers</b>		
Remuneration of Members of the Accountable Authority		
The number of members of the Centre, whose total of fees, salaries, superannuation and other benefits received, or due and receivable, for the financial year, fall within the following bands are:		
	\$	
0 - 10,000	-	2
10,001 - 20,000	-	-
The total remuneration of the members of the Accountable Authority is:	<u>-</u>	<u>1,992</u>
No member of the Accountable Authority is a member of the Pension Scheme.		
<u>Remuneration of Senior Officers</u>		
The number of Senior Officers other than the members of the Centre, whose total of fees, salaries, superannuation and other benefits received, or due and receivable, for the financial year fall within the following bands are:		
The total remuneration of senior officers is:	<u>-</u>	<u>-</u>
No Senior Officers are members of the Pension Scheme.		
<b>21. Remuneration of Auditor</b>		
Remuneration to the Auditor General for the financial year is as follows:		
Auditing the accounts and financial statements	<u>10,000</u>	<u>10,000</u>

**22. Events occurring after reporting date**

The Government has introduced legislation into the Western Australian Parliament to repeal the *Perth International Centre for Application of Solar Energy Act 1994*. This legislation had not been enacted at 30 June 2005. CASE is not currently actively seeking new opportunities. The Centre is unaware of any event occurring after reporting date that would materially affect the financial statements.

**23. Impact of Adopting Australian Equivalents to IFRS**

In respect of this financial report, there is no known impact on the financial statements had they been prepared using AIFRSs.

## **Key Performance Indicators**

As CASE was being wound down during the year it was not considered appropriate to report key performance indicators for the reporting period.

## **Contact Details**

Level 9 Governor Stirling Tower  
197 St Georges Terrace  
PERTH WA 6000

Telephone: +61 8 9420 5600

Facsimile: +61 8 9420 5700

Email: [enquiries@energy.wa.gov.au](mailto:enquiries@energy.wa.gov.au)