

AUSTRALIAN SPORTS COMMISSION

Entity Resources and Planned Performance

ASC

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Section 1: Entity Overview and Resources

1.1 STRATEGIC DIRECTION STATEMENT¹

The Australian Sports Commission (ASC) is the Australian Government agency responsible for supporting and investing in sport, and is comprised of Sport Australia and the Australian Institute of Sport (AIS).

From grassroots to the pinnacle of elite international competition, the ASC works together with the sport sector, other government partners, business and the wider community to champion the role sport can play in engaging every Australian, regardless of age, race, gender, cultural background and physical ability.

Sport Australia invests in national sporting organisations, including organisations for people with disability, to develop and implement programs encouraging greater participation in sport. Our focus is on improving health and wellbeing, and making Australia stronger through sport.

In addition to funding, Sport Australia provides expertise and guidance to our sporting organisations to help improve capability and foster a resilient national sport sector.

The AIS is Australia's strategic high performance sport agency, responsible for leading and enabling a united and collaborative high-performance system. The purpose of the AIS is to build sustainable winning systems for Australian athletes, with more sports consistently producing multiple medallists over multiple cycles; effectively inspiring the next generation of Australian athletes. Through the National High Performance Sport Strategy, the AIS will work to ensure the high-performance system is recognised as world leading and prioritising wellbeing, with athletes helping to build national pride, inspiring and positively influencing the Australian community.

In 2021-22, the AIS will continue to focus on working with key partners in assisting sports to manage the disruption associated with uncertainty around the Tokyo Olympic and Paralympic Games, including the impact of, and medical protocols associated with, the COVID-19 pandemic. The AIS will assist sport partners in preparing for the 2022 Winter Olympic and Birmingham Commonwealth Games, as well as transitioning into the Paris 2024 Olympic and Paralympic Games cycle. It will also focus on exploring options for the revitalisation of the AIS Campus in Canberra in line with *Sport 2030 – National Sport Plan* goals, and will support Australia's efforts to host the 2032 Olympic and Paralympic Games.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*. The ASC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the ASC, refer to the current Corporate Plan, available at: www.sportaus.gov.au/media_centre/publications

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity 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 administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ASC Resource Statement – Budget Estimates for 2021-22 as at Budget May 2021

	2020-21 Estimated actual \$'000	2021-22 Estimate \$'000
Opening balance/cash reserves at 1 July ^(a)	105,488	75,754
FUNDS FROM GOVERNMENT		
Annual appropriations		
Ordinary annual services ^(b)		
Outcome 1	322,404	323,208
Other services		
Equity injection ^(c)	353	-
Total annual appropriations	322,757	323,208
Total funds from Government	322,757	323,208
Funds from other sources		
Interest	860	355
Goods and services	12,483	18,240
Contribution from Government entities	19,950	850
Other	1,329	-
Total funds from other sources	34,622	19,445
Total net resourcing for ASC	462,867	418,407
	2020-21	2021-22
Average staffing level (number)	454	489

All figures are GST exclusive.

The ASC is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health, which are then paid to the ASC and are considered 'departmental' for all purposes.

^(a) Includes cash and investments.

^(b) *Appropriation Act (No. 1) 2021-22.*

^(c) *Appropriation Act (No. 2) 2021-22.*

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the ASC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: ASC 2021-22 Budget Measures

		2020-21	2021-22	2022-23	2023-24	2024-25	
	Program	\$'000	\$'000	\$'000	\$'000	\$'000	
Implementing Sport 2030 — High Performance, Wellbeing and Integrity ^(a)							
Australian Sports Commission							
	Departmental payments	1.1	-	50,973	73,163	53,024	-
Total payments			-	50,973	73,163	53,024	-

^(a) The ASC is not the lead entity for this measure. Full details of this measure are published under Table 1.2: Department of Health 2021-22 Budget Measures.

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 that contribute to Government outcomes over the Budget and forward years.

Each outcome is described within this section, 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 measures 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 an entity's complete performance story.

The ASC's most recent Corporate Plan and Annual Performance Statement are available at: www.sportaus.gov.au/media_centre/publications

2.1 BUDGETED EXPENSES AND PERFORMANCE

Outcome 1

Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport

Program Contributing to Outcome 1

Program 1.1: Australian Sports Commission

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
<p>Department of Health (Health) Program 4.1: Sport and Recreation Health aims to increase participation in sport and recreation activities, support major international sporting events and improve water and snow safety.</p>
<p>Department of the Prime Minister and Cabinet (PM&C) Program 1.1: Prime Minister and Cabinet PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.</p>
<p>Sport Integrity Australia² Program 1.1: Sport Integrity Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.</p>

Budgeted Expenses for the ASC

Table 2.1.1 shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted Expenses and Resources for the ASC

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Australian Sports Commission					
Revenue from Government					
Ordinary annual services ^(a)	322,404	321,708	292,337	272,902	219,874
Revenues from independent sources	32,090	17,445	21,259	21,149	20,202
Expenses not requiring appropriation in the Budget year ^(b)	30,919	8,979	8,967	8,968	8,955
Total for Program 1.1	385,413	348,132	322,563	303,019	249,031
Total expenses for Outcome 1	385,413	348,132	322,563	303,019	249,031
	2020-21	2021-22			
Average staffing level (number)	454	489			

^(a) *Appropriation Act (No. 1) 2021-22.*

^(b) Expenses not requiring appropriation in the Budget year mainly consist of unfunded depreciation and amortisation expenses.

² Refer to the Sport Integrity Australia chapter in these Portfolio Budget Statements for further information on the work of this entity.

Planned Performance for the ASC

Table 2.1.2 details the performance measures for the program associated with Outcome 1. It also summarises how the program is delivered and where 2021-22 Budget measures have materially changed the program.

Table 2.1.2: Performance Measures for the ASC

Outcome 1
Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.
Program Objective – Program 1.1: Australian Sports Commission
Sport Australia is focused on increasing participation and involvement in organised sport and improving the capability of our sports sector. The Australian Institute of Sport will strive to deliver national pride and inspiration through international sporting success.
Delivery
<ul style="list-style-type: none"> • Lead and enable a united and collaborative high-performance system that supports Australian athletes to consistently win medals at major international events. • Our high-performance system will be recognised as world-leading and prioritising athlete wellbeing, with athletes positively influencing the Australian community. • Encourage Australians to increase their participation and involvement in sport, and improve the operations of our sporting organisations.

Performance Measures		
Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets.		
2020-21 Estimated result	2021-22 Target	2022-23 (& beyond) Target
Due to the COVID-19 pandemic, the Tokyo 2020 Games and key benchmark events were not held in 2020-21.	On average, 85% of high performance funded National Sporting Organisations (NSOs) achieve performance outcomes ³ at their pinnacle event (Olympic, Paralympic and/or Commonwealth Games). 90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual review process with the AIS.	As per 2021-22.
Increase sport participation by Australian children aged 5–14 years.		
2020-21 Estimated result	2021-22 Target	2022-23 (& beyond) Target
Based on the first 6 months of data, 24.5% of children in Australia aged 5–14 years participated in at least 3.2 hours of organised physical activity outside of school hours. There will be 1,700,000 participant attendances in the Sporting Schools Program.	47% ⁴ of children in Australia aged 5–14 years participate in at least 2 hours per week ⁵ of organised sport ⁶ outside of school hours. There will be 1,700,000 participant attendances in the Sporting Schools Program.	47% of children in Australia aged 5–14 years participate in at least 2 hours per week of organised sport outside of school hours. ⁷ There will be 850,000 participant attendances in the Sporting Schools Program. ⁸

³ Performance outcomes are measured as agreed between the AIS and each funded NSO, and progression toward these is monitored annually.

⁴ 47% has been set as a target to work towards returning to pre-COVID-19 pandemic participation levels.

⁵ This has been updated from 3.2 hours to 2 hours per week in order to capture all levels of sport. For most sports, 2 hours per week represents the usual user experience.

⁶ Filtered by sport-related activities (as reported through AusPlay).

⁷ AusPlay is currently only funded through to 30 June 2022.

⁸ Sporting Schools Program is funded until 31 December 2022.

Increase the number of Australians involved in organised sport.		
2020-21 Estimated result	2021-22 Target	2022-23 (& beyond) Target
Currently on target to meet a one percentage point increase in Australians aged 15 or older meeting the physical activity guidelines for their age group.	46% ⁹ of Australians aged 15 years and over are involved ¹⁰ in organised sport. ¹²	47% of Australians aged 15 years and over are involved in organised sport. ¹³
Improvement in National Sporting Organisations' business operations.		
2020-21 Estimated result	2021-22 Target	2022-23 (& beyond) Target
Eight sports in total operate under a whole-of-sport business model, incorporating the operating streams of strategy, workforce, and financial management.	All funded National Sporting Organisations have established Governance and Organisational Enhancement Plans.	On average, 70% of National Sporting Organisations have achieved the targets of their Governance and Organisational Enhancement Plan.
Material changes to Program 1.1 resulting from the following measures:		
There are no material changes to Program 1.1 resulting from measures.		
Purpose		
The ASC will contribute to improving the health and well-being of Australians and making communities stronger through sport.		

⁹ Based on 6 months of data, we are on target to achieve 45.4% (45%) for 2020-21. Increasing by one percentage point will be a stretch target.

¹⁰ 'Involved' means participating/playing and/or involved in a non-playing role (such as coaching, officiating, volunteering, etc.) once during the course of the year.

¹¹ Participated through an organisation or at a venue.

¹² Filtered by sport-related activities (as reported through AusPlay).

¹³ AusPlay is currently only funded through to 30 June 2022.

Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between Entity Resourcing and Financial Statements

The Entity Resource Statement provides a consolidated view of all the resources available in 2021-22. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the comprehensive income statement.

3.1.2 Explanatory Notes and Analysis of Budgeted Financial Statements

Departmental Resources

Comprehensive Income Statement

The ASC is budgeting for an operating loss in the 2021-22 Budget year and over the forward estimates, mainly relating to unfunded depreciation. The estimated actual operating loss in 2020-21 of \$30.9 million is due to the impact COVID-19 has had both on timing of grant payments and on ASC commercial operations.

Total own source revenue for 2021-22 is budgeted at \$17.4 million, a decrease of \$14.6 million from the 2020-21 estimated actual result, mainly due to a decrease in contributions revenue from other Government entities partially offset by commercial revenue beginning to return to pre-COVID-19 levels.

Grants in 2021-22 are budgeted at \$221.3 million, a decrease of \$33.3 million from the 2020-21 estimated actual result, reflecting grant payments delayed from 2019-20 into 2020-21, and grants funded through one-off contributions from other Government departments in 2020-21.

Employee expenses of \$63.4 million support an Average Staffing Level (ASL) of 489 in 2021-22. For 2020-21 the ASC is estimating to end the year with an ASL of 454, which includes the impact COVID-19 has had on the casual workforce.

Balance Sheet

Total assets for 2021-22 are estimated to be \$286.6 million, comprising \$82.9 million in financial assets and \$203.7 million in non-financial assets. Total liabilities for 2021-22 are estimated to be \$22.3 million, with the primary liabilities accrued being employee entitlements, which total \$13.6 million.

Total equity is budgeted to be \$264.2 million at the end of 2021-22. The reduction in equity over the forward estimates mainly reflects the impact of the unfunded operating loss for increased depreciation expense arising from the revaluation of assets.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	58,876	63,437	60,316	60,445	59,145
Suppliers	46,698	38,380	42,143	39,796	35,108
Grants	254,631	221,309	195,264	177,945	129,992
Depreciation and amortisation	25,138	24,944	24,786	24,787	24,747
Interest on RoU	70	62	54	46	39
Total expenses	385,413	348,132	322,563	303,019	249,031
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	9,955	15,621	19,474	19,474	19,474
Contributions from Government entities	19,950	850	850	850	-
Interest	868	355	316	206	109
Other revenue	528	619	619	619	619
Total revenue	31,301	17,445	21,259	21,149	20,202
Gains					
Other gains	789	-	-	-	-
Total gains	789	-	-	-	-
Total own-sourced income	32,090	17,445	21,259	21,149	20,202
Net cost of (contribution by) services	353,323	330,687	301,304	281,870	228,829
Revenue from Government	322,404	323,208	292,337	271,402	219,874
Surplus (deficit) attributable to the Australian Government	(30,919)	(7,479)	(8,967)	(10,468)	(8,955)
Total comprehensive income (loss) attributable to the Australian Government	(30,919)	(7,479)	(8,967)	(10,468)	(8,955)
Note: Reconciliation of comprehensive income attributable to the entity					
	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(30,919)	(7,479)	(8,967)	(10,468)	(8,955)
plus depreciation and amortisation expenses for RoU	868	683	675	675	636
less lease principal repayments	(854)	(662)	(666)	(665)	(639)
Total comprehensive income (loss) attributable to the agency	(30,905)	(7,458)	(8,958)	(10,458)	(8,958)

RoU = Right-of-Use asset

Table 3.2: Budgeted Departmental Balance Sheet (as at 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10,000	10,000	10,000	10,000	7,615
Trade and other receivables	4,942	4,942	4,942	4,942	4,942
Investments	65,754	67,942	60,385	17,333	-
Total financial assets	80,696	82,884	75,327	32,275	12,557
Non-financial assets					
Land and buildings	195,865	185,613	180,125	207,373	215,716
Property, plant and equipment	10,139	10,433	10,273	13,381	15,633
Intangibles	4,913	5,392	8,162	9,851	9,509
Inventories	561	561	561	561	561
Other non-financial assets	1,687	1,687	1,687	1,687	1,687
Total non-financial assets	213,165	203,686	200,808	232,853	243,106
Total assets	293,861	286,570	276,135	265,128	255,663
LIABILITIES					
Payables					
Suppliers	2,315	2,315	2,315	2,315	2,315
Other payables	1,475	1,475	1,475	1,475	1,475
Total payables	3,790	3,790	3,790	3,790	3,790
Interest bearing liabilities					
Leases	5,646	4,984	4,318	3,653	3,014
Total interest bearing liabilities	5,646	4,984	4,318	3,653	3,014
Provisions					
Employees	12,717	13,567	12,765	12,891	13,020
Total provisions	12,717	13,567	12,765	12,891	13,020
Total liabilities	22,153	22,341	20,873	20,334	19,824
Net assets	271,708	264,229	255,262	244,794	235,839
EQUITY					
Contributed equity	152,488	152,488	152,488	152,488	152,488
Reserves	209,799	209,799	209,799	209,799	209,799
Retained surpluses (accumulated deficits)	(90,579)	(98,058)	(107,025)	(117,493)	(126,448)
Total equity	271,708	264,229	255,262	244,794	235,839

Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2021-22)

	Retained earnings (accumulated deficit) \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(90,579)	209,799	152,488	271,708
Surplus (deficit) for the period	(7,479)	-	-	(7,479)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2022	(98,058)	209,799	152,488	264,229

Table 3.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	12,483	18,240	22,093	22,093	22,093
Receipts from Government	322,404	323,208	292,337	271,402	219,874
Contribution from Government entities	19,950	850	850	850	-
Interest	860	355	316	206	109
Net GST received	21,288	20,000	20,000	20,000	20,000
Total cash received	376,985	362,653	335,596	314,551	262,076
Cash used					
Employees	59,184	62,587	61,118	60,319	59,016
Suppliers	48,698	40,380	44,143	41,796	37,108
Grants	275,919	241,309	215,264	197,945	149,992
Interest payments on lease liability	70	62	54	46	39
Total cash used	383,871	344,338	320,579	300,106	246,155
Net cash from (or used by) operating activities	(6,886)	18,315	15,017	14,445	15,921
INVESTING ACTIVITIES					
Cash received					
Repayment of loans and interest	1,329	-	-	-	-
Total cash received	1,329	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	23,676	15,465	21,908	56,832	35,000
Total cash used	23,676	15,465	21,908	56,832	35,000
Net cash from (or used by) investing activities	(22,347)	(15,465)	(21,908)	(56,832)	(35,000)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	353	-	-	-	-
Total cash received	353	-	-	-	-
Cash used					
Lease principal repayments	854	662	666	665	639
Total cash used	854	662	666	665	639
Net cash from (or used by) financing activities	(501)	(662)	(666)	(665)	(639)
Net increase (or decrease) in cash held	(29,735)	2,188	(7,557)	(43,052)	(19,718)
Cash and cash equivalents at the beginning of the reporting period	105,488	75,754	77,942	70,385	27,333
Cash and cash equivalents at the end of the reporting period	75,753	77,942	70,385	27,333	7,615

Table 3.5: Departmental Capital Budget Statement (for the period ended 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	353	-	-	-	-
Total capital appropriations	353	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	353	-	-	-	-
Total items	353	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	353	-	-	-	-
Funded internally from departmental resources	23,234	15,465	21,908	56,832	35,000
Total acquisitions of non-financial assets	23,587	15,465	21,908	56,832	35,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	23,676	15,465	21,908	56,832	35,000
Total cash used to acquire assets	23,676	15,465	21,908	56,832	35,000

^(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

Table 3.6: Statement of Departmental Asset Movements (Budget year 2021-22)

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	12,030	596,684	30,828	16,586	656,128
Gross book value - RoU	-	7,311	46	-	7,357
Accumulated depreciation/ amortisation and impairment	-	(418,411)	(20,707)	(11,673)	(450,791)
Accumulated depreciation/ amortisation and impairment - RoU	-	(1,749)	(28)	-	(1,777)
Opening net book balance	12,030	183,835	10,139	4,913	210,917
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity	-	-	-	353	353
By purchase - appropriation ordinary annual services	-	-	-	-	-
By purchase - internal resources	-	9,494	3,971	1,647	15,112
By purchase - RoU	-	-	-	-	-
Total additions	-	9,494	3,971	2,000	15,465
Other movements					
Depreciation/amortisation expense	-	(19,063)	(3,677)	(1,823)	(24,563)
Depreciation/amortisation expense - RoU	-	(683)	-	-	(683)
Total other movements	-	(19,746)	(3,677)	(1,823)	(25,246)
As at 30 June 2022					
Gross book value	12,030	606,178	34,799	18,586	671,593
Gross book value - RoU	-	7,311	46	-	7,357
Accumulated depreciation/ amortisation and impairment	-	(437,474)	(24,384)	(13,496)	(475,354)
Accumulated depreciation/ amortisation and impairment - RoU	-	(2,432)	(28)	-	(2,460)
Closing net book balance	12,030	173,583	10,433	5,090	201,136

RoU = Right-of-Use asset

