

# Guidelines for preparing interim reports

Government Owned Corporations (GOCs) are required to publish a second report each year (in addition to their annual report). The “interim report” will be published in February, covering the six months to 31 December.

These guidelines should be followed in the preparation of the interim report. Any questions concerning the preparation of interim reports should be raised with the Office of Government Owned Corporations (OGOC) account manager.

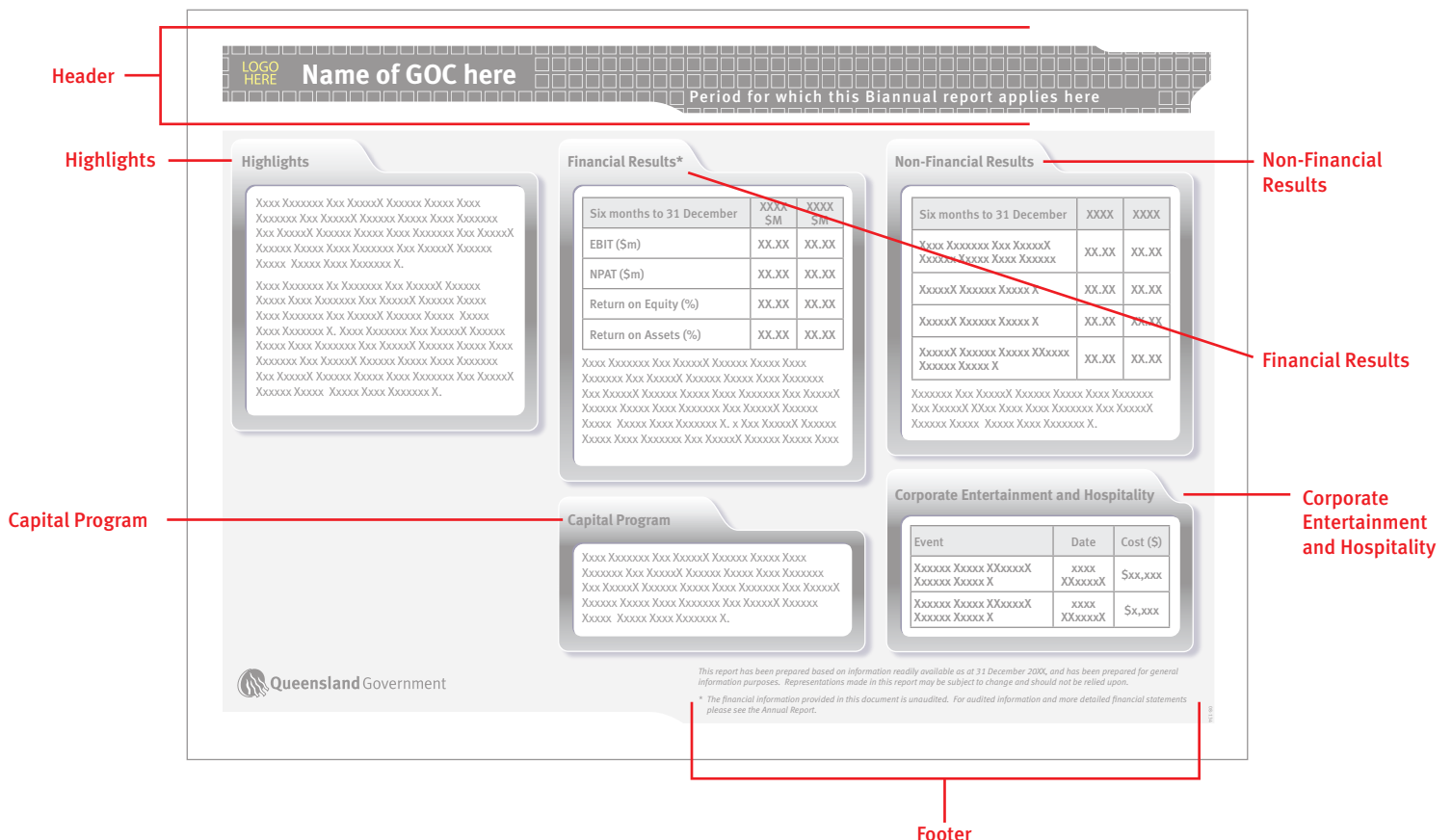
## Template

To achieve a consistent look a template has been provided using graphic design software (CS3 InDesign and CS3 Illustrator). The GOCs’ graphic designers are to use this template to produce the interim reports. If the GOC does not have internal designers, an external design agency can be used. The Communication and Information section of Queensland Treasury can provide this service under a competitive contractual arrangement. Alternatively they can provide contact details for external design agencies if required.

Questions related to this service or technical questions relating to the template files should be directed to: Peter Henning, Communication Services on 340 56598 or email [peter.henning@treasury.qld.gov.au](mailto:peter.henning@treasury.qld.gov.au)

Questions relating to editorial content should be directed to Kirsten Vagne, OGOC on 322 47167 or [kirsten.vagne@treasury.qld.gov.au](mailto:kirsten.vagne@treasury.qld.gov.au)

Figure 1: Indesign template file



Each interim report must:

- **be one page only.**
- be in landscape format as supplied in the template.
- include the header text (GOC logo, name and time period) and the five standard sub heads (Highlights, Financial Results\*, Non-Financial Results, Capital Program and Corporate Entertainment and Hospitality), footer/note text and the Queensland Government logo.
- use colours appropriate to the GOC.
- use the Queensland Government corporate font Meta (Normal, Medium and Bold).

## Header

The header should include the name of the GOC and the period that the interim report applies to (for example, Interim report for the half year ended 31 December 20XX). The white keylined squares in the background should be added or subtracted as required.

## Highlights

The Highlights box is to be on the far left hand side of the page and it is anticipated that it will fill most of the column. The Highlights box should include a brief summary of key achievements over the period and identify issues impacting the business and/or performance.

## Financial Results

The Financial Results box is to be in the upper section of the middle column. The Financial Results table will include performance indicators using the following definitions:

- EBIT – Group Earnings before Interest and Tax;
- NPAT – Group Net Profit after Tax;
- Return on Equity – Group Operating Profit after Tax (but before any abnormal or extraordinary items) divided by the average contributed equity plus asset revaluation reserve; and
- Return on Assets – Group Operating Profit after Tax (but after any abnormal or extraordinary items) divided by the total average assets.

These performance indicators will be reported for the current period (for example, six months to December 2008) and the previous comparable period (for example, six months to December 2007).

Within the box but underneath the table a brief explanation of the results should be included particularly the reason for any significant variances from the previous period.

## Capital Program

The Capital Program box is to be in the lower section of the middle column and will briefly outline progress on the capital program generally or key capital projects.

## Non-Financial Results

The Non-Financial Results box is to be in the upper section of the right hand column. The table will report four GOC appropriate non-financial performance indicators. These performance indicators are to represent safety, operations, internal processes and customer satisfaction.

Prior to publication of the first interim report, each GOC is to receive approval from OGOC for the non-financial indicators to be used. It is intended that GOCs in the same market sector will report the same non-financial indicators. Once the non-financial indicators are set, they are not to be changed unless written approval is obtained from OGOC.

These performance indicators will be reported for the current period (for example, six months to December 2008) and the previous comparable period (for example, six months to December 2007).

Within the box but underneath the table a brief explanation of the results should be included particularly the reason for any significant variances from the previous period and/or any strategies being implemented to address issues raised.

## **Corporate Entertainment and Hospitality**

The Corporate Entertainment and Hospitality box is to be in the lower section of the right hand column. All Corporate Entertainment and Hospitality above the \$5,000 threshold over the applicable period is to be reported.

Within the table, the event name, date and total cost will be provided.

## **Footer**

The footer should contain the follow disclaimer.

*This report has been prepared based on information readily available as at 31 December 20XX, and has been prepared for general information purposes. Representations made in this report may be subject to change and should not be relied upon.*

*\* The financial information provided in this document is unaudited. For audited information and more detailed financial statements please see the Annual Report.*