Notes to the financial statements
for the financial year ended 31 March 2011
continued

	Consolidated 2011 $m	Consolidated 2010 $m	Company 2011 $m	Company 2010 $m

Note 14
Investment securities available for sale

	Consolidated 2011 $m	Consolidated 2010 $m	Company 2011 $m	Company 2010 $m
Equity securities				
Listed[1]	**1,969**	1,001	**–**	–
Unlisted	**572**	344	**–**	–
Debt securities[2, 3, 4]	**14,510**	16,876	**–**	–
Total investment securities available for sale[5]	**17,051**	18,221	**–**	–

1 Included within this balance is $2 million (2010: $1 million) provided as security over payables to other financial institutions.

2 Included within this balance are debt securities of $235 million (2010: $316 million) which are recognised as a result of total return swaps which meet the pass through test of AASB 139 *Financial Instruments: Recognition and Measurement*. The Consolidated Entity does not have legal title to these assets but has full economic exposure to them.

3 Includes $2,314 million (2010: $2,382 million) of Negotiable Certificates of Deposits (NCD) due from financial institutions and $43 million (2010: $20 million) of bank bills.

4 Included within this balance is $238 million (2010: $232 million) provided as security over payables to other financial institutions.

5 Included within this balance is $136 million (2010: $182 million) pledged as collateral to secure liabilities under repurchase agreements and stock lending agreements.

Of the above amounts, $5,915 million (2010: $6,228 million) is expected to be recovered within 12 months of the balance date by the Consolidated Entity.

Note 15
Intangible assets

	Consolidated 2011 $m	Consolidated 2010 $m	Company 2011 $m	Company 2010 $m
Goodwill	**665**	767	**–**	–
Customer and servicing contracts	**186**	231	**–**	–
Intangible assets with indefinite lives	**259**	262	**–**	–
Other identifiable intangible assets	**207**	196	**–**	–
Total intangible assets	**1,317**	1,456	**–**	–

The majority of the above amounts are expected to be recovered after 12 months of the balance date by the Consolidated Entity.

Reconciliation of the Consolidated Entity's movement in intangible assets:

	Goodwill $m	Customer and servicing contracts $m	Intangible assets with indefinite lives $m	Other identifiable intangible assets $m	Total $m
Balance at the beginning of the financial year	767	231	262	196	1,456
Acquisitions during the financial year	28	14	–	113	155
Reclassifications during the financial year	(12)	15	24	(27)	–
Adjustments to purchase consideration[1]	(22)	(3)	–	(7)	(32)
Disposals during the financial year	(21)	(3)	–	(5)	(29)
Impairment during the financial year	(7)	–	–	(2)	(9)
Amortisation expense for the financial year	–	(41)	–	(33)	(74)
Currency translation difference arising during the financial year	(68)	(27)	(27)	(28)	(150)
Balance at the end of the financial year	**665**	**186**	**259**	**207**	**1,317**

1 These balances relate to adjustments to purchase considerations and allocations.

In relation to businesses acquired and held for disposal, the individual business is treated as a cash generating unit. Assets associated with strategic business acquisitions are allocated to each of the operating segments (refer to note 3 – Segment reporting) and assessed for impairment on a regional legal entity operating group basis.