

**Queensland Curriculum
and Assessment Authority**

ANNUAL REPORT

2024–25

DELIVERING
FOR QUEENSLAND



Queensland
Government

Published September 2025

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Letter of compliance

29 August 2025

The Honourable John-Paul Langbroek MP
Minister for Education and the Arts
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the annual report 2024–25 and financial statements for the Queensland Curriculum and Assessment Authority (QCAA).

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* (Qld) and the Financial and Performance Management Standard 2019
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided on pages 70–71 of this report.

Yours sincerely



Professor Doune Macdonald

Acting Chair
Queensland Curriculum and Assessment Authority

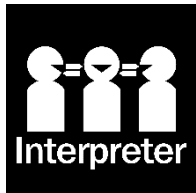
Accessibility objectives

Public availability

This report is available:

- on the QCAA website at <https://www.qcaa.qld.edu.au/news-data/annual-report>
- in print by contacting the QCAA on (07) 3864 0299.

Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the QCAA on (07) 3864 0299 and we will arrange an interpreter to effectively communicate the report to you.

Providing feedback

The QCAA continually strives to meet best practice reporting standards and values our readers' views. The QCAA invites your comments via the whole-of-government feedback survey available at <https://www.getinvolved.qld.gov.au>.

Chair's introduction

In 2024–25, the QCAA continued to support quality teaching, learning and assessment from early childhood to senior secondary.

In senior secondary, we provided professional development to help teachers implement revised syllabuses with confidence. Our aim was to make the transition as smooth and effective as possible, so teachers could focus on what matters most: engaging students in meaningful learning.

For Prep to Year 10, we continued to develop a wide range of curriculum resources, with more than 1,500 now published. These are practical and classroom ready. When teachers have the right tools, students benefit most.

We also worked closely with kindergarten teachers as they began using the revised *Queensland kindergarten learning guideline* (QKLG), offering resources and guidance aligned to early learning goals. Early years are not just the beginning of a child's education — they are the foundation.

Throughout the year, we continued our connections with schools and educators. Their voices shaped our decisions about how best to assist them in their important work. As the QCAA takes its first steps toward trialling online assessment, these conversations are invaluable.

I want to thank my colleagues on the Board for their contribution and commitment, and acknowledge our outgoing Chief Executive Officer (CEO), Jacqueline Wilton, and Chair, Emeritus Professor Carol Nicoll PSM. Their leadership leaves the QCAA in a strong position to continue to serve Queensland schools, teachers and their students. I also commend the QCAA's leadership team and staff for their focus and commitment to achieving continuous improvement.

At the QCAA, we will continue to adapt to change, embrace innovation and deliver high-quality curriculum, assessment and certification services that support quality teaching and learning. That's our purpose and our promise.



Professor Doune Macdonald

Acting Chair
Queensland Curriculum and Assessment Authority

Overview

About us

The Queensland Curriculum and Assessment Authority (QCAA) is an independent statutory body and is responsible to the Minister for Education and the Arts. The QCAA is established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* (QCAA Act). The QCAA is responsible for kindergarten guideline and senior secondary syllabus development, and for providing resources and services to help teachers develop curriculum, teaching and learning programs from kindergarten to Year 12. It also provides testing, assessment, moderation, certification and vocational education and training services to Queensland's education community.

The QCAA's functions and powers are specified in sections 9–21 of the QCAA Act, which is available on the QCAA website at <https://www.qcaa.qld.edu.au/about/governance/legislation> and on the Queensland Government legislation website at <https://www.legislation.qld.gov.au>.

Our role

The role of the QCAA is to:

- develop and revise senior syllabuses and the *Queensland kindergarten learning guideline* (QKLG)
- support the implementation of the Australian Curriculum in Queensland (ACiQ)
- administer the National Assessment Program — Literacy and Numeracy (NAPLAN) tests in Queensland
- develop and administer procedures for student certification in senior secondary, including the Queensland Certificate of Education (QCE) and the Queensland Certificate of Individual Achievement (QCIA)
- quality assure school-devised assessment for senior subjects
- develop and administer external assessment for students in the senior phase of schooling
- support the delivery of vocational education and training in schools.

Our vision

Leading curriculum and assessment for a future-ready Queensland

Our purpose

To provide high-quality curriculum, assessment and reporting services that enable equity, excellence, public confidence and lifelong learning

Our values

- Excellence
- Partnership
- Inclusion
- Creativity

Our objectives

1. Deliver high-quality and future-focused resources and services
2. Understand and respond to the needs of stakeholders
3. Act with professionalism and integrity

Our opportunities

The QCAA:

- uses evidence, expert judgment and collaboration to lead thinking and action to support learners in an increasingly complex world
- invests in our stakeholder relationships with timely information-sharing and collaboration
- develops agile and flexible responses to emerging challenges to uphold the integrity of the Queensland education system
- attracts and retains diverse, talented and dedicated people, equipping them with the skills they need to contribute to our work, now and into the future.

Our challenges

The QCAA manages risk in:

- a dynamic education environment by engaging with emerging local and global trends and contributing to state and national policy reforms to ensure our students are future-ready
- rapid technological transformation by monitoring the landscape to ensure school curriculum, assessment and certification are contemporary and responsive, and promote integrity
- workforce management by responding to changing community and workforce demands, incorporating new insights and fostering foresight, agility and resilience
- information security by maintaining best-practice information controls to protect our systems from unauthorised access.

2024–25 at a glance

Published the revised *Queensland kindergarten learning guideline* (QKLG) for implementation in 2025

Supported schools to become familiar with the P–10 Australian Curriculum in Queensland (ACiQ) v9.0

Coordinated the administration of 2025 NAPLAN

Issued Senior Education Profiles to 55,379 Year 12 students

Awarded Queensland Certificates of Education to 94% of Year 12 students

Awarded Queensland Certificates of Individual Achievement to 1,169 Year 12 students

Reviewed more than 27,600 assessment instruments at endorsement

Reviewed more than 171,000 samples of student work in 46 subjects at confirmation

Marked more than 229,500 external examination papers

Implemented 58 revised senior syllabuses with resources

Supported offshore schools to implement the QCE system

Supported the independent evaluation of the QCE system

Commenced work on trialling online assessment in Queensland

Hosted face-to-face and online events for school leaders, including forums for heads of departments and senior secondary principals

Delivered professional development across kindergarten to Year 12 (more than 35,000 registrations for almost 730 workshops/webinars)

Governance and organisational structure

QCAA Board

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.

The QCAA Board held eight meetings during the 2024–25 reporting period, with all meetings held in person or online.

Board membership

The QCAA Board membership is established under section 22 of the QCAA Act. Members are appointed for a four-year period. Current members' terms of appointment will end on 30 June 2026. Board member profiles are available on the QCAA website at <https://www.qcaa.qld.edu.au/about/governance/members>.

2024–25 QCAA Board members

Emeritus Professor Carol Nicoll PSM (Chair until 4 June 2025)

Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority

Carol is an Emeritus Professor, Faculty of Creative Industries, Education and Social Justice, Queensland University of Technology (QUT), previously holding the role of Executive Dean of the Faculty of Education at QUT. Her early career was as a Queensland secondary school teacher and head of an English department, and senior research officer at the Tertiary Entrance Procedures Authority. Carol held numerous senior executive positions in the Australian Government Department of Education. She was also CEO of the Australian Learning and Teaching Council and Chief Commissioner and CEO of the Tertiary Education Quality and Standards Agency.

Professor Doune Macdonald (Acting Chair from 5 June 2025)

Nominee of the Minister having relevant corporate, governance or financial qualifications or experience

Doune is an Emeritus Professor at The University of Queensland (UQ) and holds a Visiting Professorship at the University of Sydney, previously holding the roles of Pro Vice-Chancellor (Teaching and Learning) and interim Deputy Vice-Chancellor (Academic) at UQ. She started her education career as a health and physical education teacher before moving into academia, where she became an internationally recognised scholar in curriculum, policy and equity. Doune has chaired several state and federal government advisory groups in education, sport and young people's health, including having been appointed as Lead Writer for Health and Physical Education curriculum for the Australian Curriculum, Assessment and Reporting Authority (ACARA). She has also sat on school boards and accreditation panels across Queensland's schooling sectors. Doune has published 14 books and more than 200 book chapters and research papers in curriculum, policy and equity, and has undertaken curriculum evaluations for state and national initiatives.

Mr Michael De'Ath (until November 2024)

Chief Executive of the Department of Education

Michael was appointed Director-General of the Department of Education in December 2021.

He has extensive experience in education, community services and health, and more than 20 years of public sector leadership experience across Victoria, the Australian Capital Territory and New Zealand. He has led complex organisational transformations in the public sector and has driven a range of significant policy and system reforms across the education, community services and health sectors.

Michael has served as a teacher, school principal, Regional Director, Deputy Secretary and Director-General, including more than 10 years as a principal across several schools.

Ms Stacie Hansel (from 27 November 2024)*Nominee of the Chief Executive of the Department of Education*

Stacie is the Deputy Director-General, Schools and Student Support in the Queensland Department of Education. She is an experienced and effective education leader who has served in the Queensland state school system as a teacher, principal and system leader since 1996. Stacie has worked with school communities across Queensland in urban, rural and remote locations.

Mr Christopher Mountford*Nominee of Independent Schools Queensland*

Christopher has been the CEO of Independent Schools Queensland since June 2021. Previously, he was the Queensland Executive Director of the Property Council of Australia. He has more than two decades of experience in member-based advocacy organisations and government relations. He is also a volunteer Parent Ambassador for Act for Kids, an Australian charity focused on treating and preventing child abuse.

Mr Allan Blagaich*Nominee of the Queensland Catholic Education Commission*

Allan is the Executive Director of the Queensland Catholic Education Commission. Prior to this role, he was the Executive Director of the School Curriculum and Standards Authority, Western Australia. He has also held the positions of Chair of the Australasian Curriculum, Assessment and Certification Authorities; Executive Director, Statewide Planning and Delivery; and Executive Director, Metropolitan Schools at the Department of Education Western Australia. He was a board member of ACARA, representing Western Australia. Allan was a foundation director of the Australian Institute of Teaching and School Leadership.

Ms Cresta Richardson*Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority*

Cresta has been the President of the Queensland Teachers' Union since 2021, which has more than 47,000 teacher and principal members in Queensland state schools and TAFE institutions. Cresta is an experienced educator and has worked in teaching and leadership roles in Queensland primary and secondary schools. She has also served as a member of the Board of the Queensland College of Teachers.

Mr Terence Burke*Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority*

Terry has been the Branch Secretary of the Independent Education Union – Queensland and Northern Territory Branch for more than 25 years. In this role, he has overall responsibility for budgeting, expense management, governance, implementation of strategic planning and reporting to members and the regulator. Terry is an experienced director with current positions on superannuation and private health boards. Terry had an early career as a secondary teacher and administrator.

Board remuneration

Appointed Board members are paid an annual fee determined by the Governor in Council. The public sector employees appointed to the Board do not receive additional remuneration for their service.

QCAA Committees

The QCAA Board has four standing committees that assist it to perform its functions. These committees are central to its consultation framework. They play a key role in shaping and ensuring the delivery of high-quality products and services that effectively address the needs of Queensland school communities.

Committee members are not remunerated for their role on committees.

K–10 Curriculum and Assessment Committee

Role and functions

The K–10 Curriculum and Assessment Committee provides advice and makes recommendations to the QCAA Board on the:

- development of kindergarten guidelines
- assessment of the suitability of kindergarten guidelines for accreditation
- development and provision of kindergarten resources and professional development to support teachers and educators in early childhood settings to implement curriculum, gather evidence of children's learning and share information to support successful transitions to school
- development and provision of literacy and numeracy programs, resources and professional development, including the implementation of the National Assessment Program — Literacy and Numeracy
- development and provision of Preparatory Year to Year 10 (P–10) curriculum and assessment advice, guidelines, resources and professional development to support Queensland schools to implement the Australian Curriculum
- development and provision of advice, resources and professional development to support the learning of students with diverse needs.

Membership

- QCAA Board member (Chair)
- Department of Education (DoE) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DoE, QCEC and ISQ primary principals — principals' associations nominees (3)
- DoE, QCEC and ISQ secondary principals — principals' associations nominees (3)
- Tertiary educators (2)
- Queensland Teachers' Union (QTU) nominee
- Independent Education Union – Queensland and Northern Territory Branch (IEU–QNT) nominee
- Early childhood representative
- Joint parent associations nominee
- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative — Queensland Association of Special Education Leaders nominee
- Executive Director, Curriculum Services Division, QCAA
- Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Director, K–10 Curriculum and Assessment Branch, QCAA

Senior Secondary Curriculum, Assessment and Certification Committee

Role and functions

The Senior Secondary Curriculum, Assessment and Certification Committee provides advice and makes recommendations to the QCAA Board on:

- the development and suitability of senior curriculum and assessment programs
- policies and procedures in relation to the awarding of a Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement (QCIA), including recognition of courses of study contributing to a senior secondary qualification
- policies and procedures pertaining to the quality assurance of student results contributing to senior secondary certificates and qualifications
- the delivery of vocational education and training (VET) programs in schools
- the development and provision of literacy and numeracy programs
- the development and provision of resources, guidelines, advice and professional development programs to support teachers to implement curriculum and assessment programs and certification procedures.

Membership

- QCAA Board member (Chair)
- DoE nominee
- QCEC nominee
- ISQ nominee
- DoE, QCEC and ISQ secondary principals — principals' associations nominees (3)
- Tertiary educators (2)
- Training (industry) representative
- QTU nominee
- IEU–QNT nominee
- Joint parent associations nominee
- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative — Queensland Association of Special Education Leaders nominee
- Executive Director, Curriculum Services Division, QCAA
- Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Director, Senior Assessment and Certification Support Branch, QCAA

Ratification Committee

Role and functions

The Ratification Committee supports the end-of-year processes for the QCE system. The committee:

- provides advice on exceptional circumstances that have occurred during external assessments that might affect the calculation of scores for those assessments
- reviews exceptional circumstances that affect the construction of subject scores, such as
 - calculating subject scores with missing assessment results
 - results that do not fit the normal mode of calculation of scores, such as Collaborative Curriculum and Assessment Framework for Languages and Senior External Examinations (SEEs) results
 - exceptional or traumatic circumstances, such as a flood, fire or illness, identified either by the school or by the QCAA
- examines large differences between a school's internal and external assessment results and recommends actions the QCAA might take to help the school work toward redressing the mismatch in the future.

Membership

- QCAA Board member (Chair)
- DoE nominee
- QCEC nominee
- ISQ nominee
- Independent experts (2)
- Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Director, Analysis and Reporting Branch, QCAA
- QCAA officer (executive officer)
- QCAA officers with technical and curriculum expertise as required

Audit and Risk Committee

Role and functions

The Audit and Risk Committee provides independent assurance and assistance to the QCAA Board and CEO on the financial, risk, control and compliance frameworks. The main functions of the Audit and Risk Committee are to:

- monitor compliance with relevant legislation
- advise the QCAA Board on governance matters
- monitor, improve and maintain the credibility and objectivity of the accountability process (including financial reporting)
- monitor the quality of internal and external reporting of financial and non-financial information
- review the strategic risk assessment and monitor improvement strategies to reduce and mitigate risk.

In 2024–25, the Audit and Risk Committee held three meetings. The committee's work included:

- reviewing and assessing the effectiveness of the QCAA systems and controls for financial management, performance and sustainability, including risk management
- overseeing the internal audit function and other audit activities, including implementation of internal and external audit recommendations
- advising the Board on key accountabilities, including the annual audit of financial statements, and compliance with financial management requirements.

The internal and external auditors have a standing invitation to attend meetings.

Membership

- QCAA Board member (Chair) — Mr Christopher Mountford, CEO ISQ
- QCAA Board members who possess expertise in the education sector (up to two independent members) — Mr Terence Burke, Branch Secretary, IEU–QNT
- Financial expert external to the QCAA (independent member) — Ms Sharon McAvoy, Director, Accoras
- Executive Director, Strategy, Planning and Corporate Support Division, QCAA (non-voting member)
- Executive Director, Assessment, Reporting and ICT Systems Division, QCAA (non-voting member)
- Director, Corporate Services Branch, QCAA (non-voting member)

Organisational structure

The Chief Executive Officer (CEO) is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

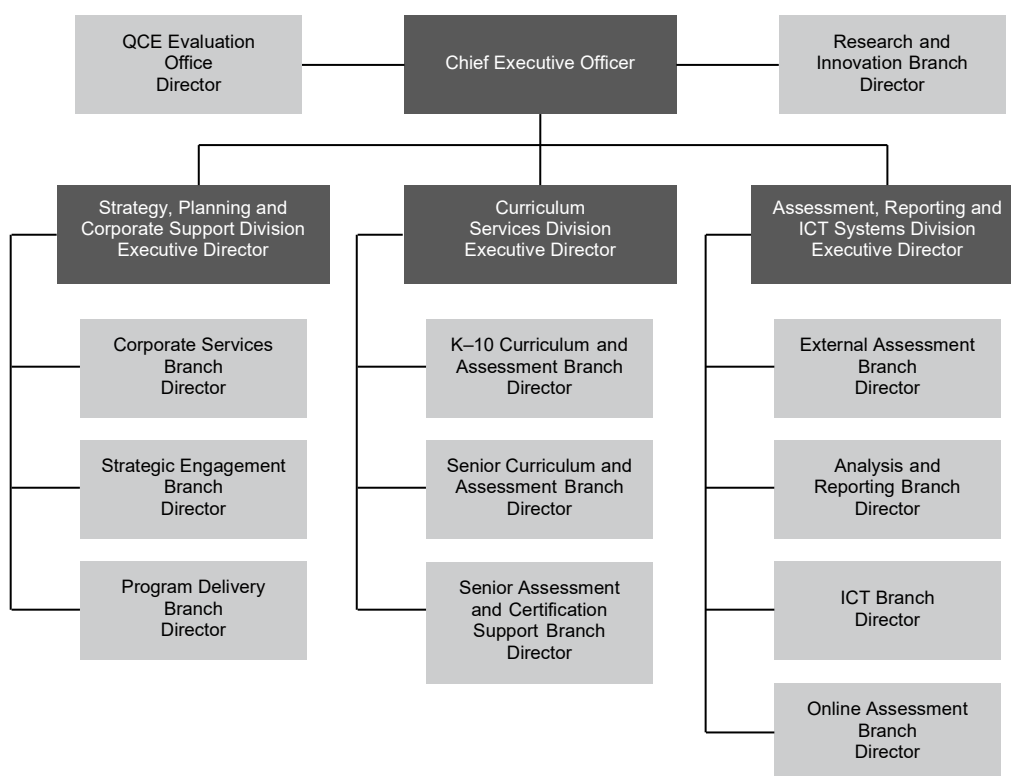
QCAA executive management

- Ms Jacqueline Wilton, CEO
- Ms Alison Smith, Executive Director, Strategy, Planning and Corporate Support Division
- Ms Joanne Butterworth, Executive Director, Curriculum Services Division
- Mr Claude Jones, Executive Director, Assessment, Reporting and ICT Systems Division

The QCAA is organised into three divisions:

- **Strategy, Planning and Corporate Support** — provides corporate and support functions across the QCAA and manages communications, marketing and professional development activities
- **Curriculum Services** — responsible for curriculum and assessment policy, syllabus review and development, endorsement and confirmation, external assessment development and VET
- **Assessment, Reporting and ICT Systems** — manages testing and assessment implementation, access arrangements and reasonable adjustments, data analysis, certification and ICT systems and services.

QCAA organisational structure as at 30 June 2025



Strategic Directions Group

Role and functions

The Strategic Directions Group (SDG) is the QCAA's key corporate governance committee. Its responsibilities are to:

- oversee the advice provided to the Board on strategic and relevant operational matters
- monitor the implementation of Board decisions
- assist the CEO to discharge their responsibilities
- contribute to the development of the QCAA strategic direction
- develop and set the operational direction
- identify and resolve strategic and, where necessary, operational issues
- provide corporate governance
- monitor performance and then identify, recommend and implement improvement initiatives
- review and endorse policies, frameworks, systems and procedures
- constructively critique and debate new ideas and initiatives
- review data requests made to the QCAA that are not included in the standing arrangements to ensure consistency and transparency in the processing of these requests.

Membership

In 2024–25, the SDG met 45 times. Membership comprised:

- Ms Jacqueline Wilton, CEO
- Ms Alison Smith, Executive Director, Strategy, Planning and Corporate Support Division
- Ms Joanne Butterworth, Executive Director, Curriculum Services Division
- Mr Claude Jones, Executive Director, Assessment, Reporting and ICT Systems Division
- Mr John McGuire, Director, Strategic Engagement Branch.

Public Sector Ethics Act 1994

The QCAA follows the *Code of Conduct for the Queensland Public Service*. All QCAA employees undertake education and training about the code of conduct at induction. This includes the application of ethics principles, and obligations of public officials. Additionally, staff complete an online code of conduct training module each year.

Human Rights Act 2019

The QCAA is committed to the respect, protection and promotion of human rights. As part of this commitment, the QCAA continues to review its organisational policies, procedures and services for compatibility with human rights legislation. In 2024–25, the QCAA did not receive any human rights complaints.

Queensland public service values

Queensland public service values underpin QCAA values, as reflected in the strategic plan.

Queensland public service values	QCAA values
Customers first <ul style="list-style-type: none">• Know your customers• Deliver what matters• Make decisions with empathy	Excellence <ul style="list-style-type: none">• We pursue the highest quality in all that we do, by working in principled and evidence-led ways.
Ideas into action <ul style="list-style-type: none">• Challenge the norm and suggest solutions• Encourage and embrace new ideas• Work across boundaries	Partnership <ul style="list-style-type: none">• We collaborate to build and maintain the trust of those we serve.
Unleash potential <ul style="list-style-type: none">• Expect greatness• Lead and set clear expectations• Seek, provide and act on feedback	Inclusion <ul style="list-style-type: none">• We promote the value of diverse knowledge, perspectives and skills, and engage respectfully with others.
Be courageous <ul style="list-style-type: none">• Own your actions, successes and mistakes• Take calculated risks• Act with transparency	Creativity <ul style="list-style-type: none">• We foster a culture of curiosity, innovation, and responsiveness.
Empower people <ul style="list-style-type: none">• Lead, empower and trust• Play to everyone's strengths• Develop yourself and those around you	

Agency performance

Non-financial performance

Government objectives for the community

The QCAA contributes to the *Queensland Government objectives for the community* by working to provide:

- A plan for Queensland’s future
- A better lifestyle through a stronger economy.

By providing expert curriculum, assessment and reporting services to Queensland’s education community, the QCAA contributes to the foundations of a stronger economy, and a future-ready Queensland.

Whole-of-government plans and specific initiatives

The QCAA’s priorities support the Queensland Government’s objective of ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Agency objectives and performance indicators

The QCAA’s *Strategic Plan 2023–27* defines our role in delivering high-quality curriculum, assessment, certification and reporting programs, underpinned by contemporary research on teaching, learning and broader educational practices. It sets out the QCAA’s long-term strategic direction and highlights its leadership in shaping Queensland education — equipping teachers and students with the resources and support to foster success.

The QCAA seeks regular performance feedback against the strategic plan measures and uses the results to improve its products, procedures and services. Details are provided throughout this report.

Agency service areas and service standards

The QCAA service delivery objective is to provide curriculum, assessment and certification services that enable schools to achieve quality learning outcomes for their students.

Table 1 shows the QCAA’s performance in meeting targets in the Department of Education 2024–25 Service Delivery Statements.

Table 1: QCAA performance against service standards in 2024–25 Service Delivery Statements

Service standards	2024–25 Target/estimate	2024–25 Actual
Overall client satisfaction with syllabuses and support materials developed by the QCAA	93%	95%
Quality of certification processes: the percentage of Year 12 students whose QCE eligibility status changed following a review process	0.01%	0.01%
Average cost per student of developing and issuing the National Assessment Program — Literacy and Numeracy student reports	\$45	\$45
Average cost per student of delivering the QCE system	\$673	\$671

Program performance

Early years to Year 10

Queensland kindergarten learning guideline

The *Queensland kindergarten learning guideline* (QKLG) is a jurisdictional, age-specific guideline aligned to the nationally approved early childhood framework, *Belonging, Being and Becoming: The Early Years Learning Framework for Australia V2.0* (EYLF V2.0).

The QKLG is designed to support teachers and educators to plan and implement quality child-centred kindergarten programs in partnership with children, parents/carers, family and community members and professional partners. The QKLG provides specific advice to support kindergarten teachers and educators to:

- make evidence-informed decisions to promote and enrich children's holistic learning, development and wellbeing
- communicate and build respectful relationships with children, families, communities and professional partners
- promote children's agency through play and other purposeful interactions
- assess children's learning and development to inform effective teaching, learning and assessment
- support continuity of learning and positive transitions, including children's transition to school.

During 2024, the QCAA revised the QKLG 2018 to align with the EYLF V2.0 and cater for three-year-olds accessing early childhood education and care in kindergarten, in consultation with kindergarten and early childhood teachers, services and sector representatives. Teachers and services began implementing the revised QKLG 2024 from January 2025.

The QCAA supported kindergarten services to understand and become familiar with the QKLG 2024 through:

- 20 face-to-face workshops across Queensland for 1,356 kindergarten staff, including 2 workshops in rural and remote locations at Emerald and Roma
- 6 webinars for 1,270 kindergarten staff, including webinars delivered to staff in Mount Isa, Cape York and the Torres Strait Islands
- 37 updated and additional resources on the QCAA website.

26

workshops and webinars to support QKLG 2024 implementation

2,626

workshop and webinar registrations

Kindergarten transition statements

All Queensland Government approved and funded kindergarten services must develop a transition statement for each child enrolled in their kindergarten program, using the template in the Kindergarten Transition Statement (KTS) application (app) in the QCAA Portal or an alternative Word template. The transition statement template allows early childhood teachers to describe children's learning and development aligned to the QKLG's five learning and development areas. This supports the provision of consistent information to parents/carers and schools to support children's continuity of learning and transition to Prep.

The QCAA supported kindergarten services to create transition statements, and primary schools to interpret transition statements, in the KTS app through:

- 4 webinars for 1,309 kindergarten staff
- 2 webinars for 78 school staff
- online support, help guides, instructional videos and FAQs.

In 2024, 2,252 kindergartens used the KTS app to develop transition statements for more than 53,000 children starting Prep in January 2025. Almost 880 primary schools viewed approximately 33,800 of these statements. During 2025, the KTS app has been updated to align with the revised QKLG 2024.

2,252

kindergartens developed statements in the KTS app in 2024

More than

53,000

transition statements were developed for students starting Prep in 2025

Almost

880

primary schools viewed approximately

33,800

transition statements

P–10 Australian Curriculum

Queensland schools will implement the P–10 Australian Curriculum v9.0 in all learning areas in a phased approach. The QCAA is supporting schools to implement the curriculum by developing resources and offering professional development.

Since October 2022, the QCAA has focused on supporting schools across P–10 during the period of familiarisation and planning by developing resources and offering professional development workshops and webinars aligned to the P–10 Australian Curriculum v9.0 for primary and junior secondary teachers. More than 1,500 resources are available on the QCAA ACiQ website at <https://www.qcaa.qld.edu.au/p-10/aciq>, including familiarisation resources for all learning areas, general capabilities and cross-curriculum priorities.

During 2024–25, the QCAA supported school leaders, curriculum leaders and teachers across Queensland with more than 270 professional development events. These events included:

- P–6 Health and Physical Education, Science and Technologies quality assessment workshops
- Years 7–10 and P–10 accessible assessment workshops
- Years 2–6 improving fractional thinking workshops
- Years 3–6 improving writing proficiency workshops
- primary leaders in learning workshops for principals, deputies and curriculum leaders in primary schools
- P–6 The Arts, Languages and Humanities and Social Sciences familiarisation and planning webinars
- all learning areas, general capabilities and cross-curriculum priorities webinars
- English and Mathematics primary moderation trials.

The QCAA P–10 Planning app was developed by the QCAA to support schools to plan efficiently, and to ensure that their curriculum and assessment is aligned to the P–10 Australian Curriculum v9.0, and QCAA advice on assessment. The app has more than 1,380 schools and more than 28,000 registered users.

The QCAA P–6 assessment literacy courses in the QCAA Portal were developed and published in 2023. During 2025, these courses were expanded to provide professional learning modules and associated resources for Years 7–10. They provide a series of modules to build teachers' assessment literacy to effectively implement the Australian Curriculum in Queensland schools.

More than

1,500

ACiQ resources published

270

professional development events delivered in 2024–25

More than

1,380

schools using the QCAA P–10 Planning app

More than

28,000

registered users of the QCAA P–10 Planning app

National Assessment Program — Literacy and Numeracy (NAPLAN)

The Australian Curriculum, Assessment and Reporting Authority (ACARA) is responsible for developing and centrally managing NAPLAN. The tests provide information on how Australian students in Years 3, 5, 7 and 9 are performing in numeracy, reading, writing, spelling, grammar and punctuation. The QCAA is responsible for administering the NAPLAN tests in Queensland. The QCAA also coordinates the marking of the writing task and reporting of NAPLAN in Queensland. NAPLAN testing is conducted annually in March.

Student achievement in NAPLAN is reported using proficiency standards for each assessment area at each year level. There are four proficiency levels:

- Exceeding — exceeds expectations at the time of testing
- Strong — meets challenging but reasonable expectations at the time of testing
- Developing — working toward expectations at the time of testing
- Needs additional support — not achieving the learning outcomes expected at the time of testing and likely to need additional support to progress satisfactorily.

In 2025, a total of 1,778 schools (1,769 online and 9 offline) were registered for NAPLAN, representing approximately 283,000 students.

NAPLAN 2025 was impacted by extreme weather events in Queensland. As a result, schools impacted by ex-Tropical Cyclone Alfred were able to delay the start of testing from 12 March to 17 March 2025, and the security testing window was also extended from 27 to 28 March 2025 to support Queensland schools to complete testing. All schools impacted by the cyclone were able to complete the tests.

The NAPLAN marking operation involved more than 850 QCAA-trained markers reviewing approximately 261,000 writing scripts.

Final school reports, and the student and school summary reports, which provide a range of data, including student proficiency levels, scale scores and student writing scripts, were released to schools in June 2025.

1,778

schools registered for NAPLAN 2025

Approximately

283,000

students registered for NAPLAN 2025

More than

850

QCAA-trained assessors marked approximately

261,000

student writing scripts

Queensland Certificate of Education system

In Queensland, senior students work toward achieving the Queensland Certificate of Education (QCE). This is Queensland's senior secondary schooling qualification, awarded to students who successfully complete their senior phase of learning, usually at the end of Year 12.

The QCE system has five defining characteristics:

- quality contemporary syllabuses
- a balanced, integrated assessment program
- predefined standards
- teacher professionalism
- credible and informative credentials.

During 2024–25, the QCAA:

- completed the review and revision of the suite of senior syllabuses
- implemented endorsement and confirmation processes to ensure internal (school-developed) assessment quality and comparability
- developed and marked subject-based external assessments
- developed common internal assessments (CIAs) for Essential English and Essential Mathematics
- developed and delivered syllabus and assessment resources and professional learning opportunities for teachers and curriculum leaders.

Senior secondary curriculum

Senior syllabus development and management

The QCAA's review and revision of senior syllabuses concluded in 2024. A total of 58 QCAA-developed syllabuses were revised, including 46 General and General (Extension) syllabuses, 4 Short Course syllabuses, 2 Applied (Essential) syllabuses (Essential English and Essential Mathematics) and 6 General (Senior External Examination (SEE)) syllabuses. These syllabuses were for implementation starting with Year 11 students in 2025.

During 2024–25, the QCAA provided support to schools and teachers to become familiar with the revised syllabuses and to plan for their implementation.

Revised 46 General and General (Extension) syllabuses	Revised 6 General (SEE) QCAA- developed syllabuses	Revised 4 Short Course syllabuses	Revised 2 Applied (Essential English and Essential Mathematics) syllabuses
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Senior secondary assessment

Students' results for General and General (Extension) subjects are based on their achievement in three internal assessments and one external assessment.

Students' results for Applied subjects are based on their achievement in four internal assessments.

Internal assessment

Internal assessment contributes 75% toward a student's final subject result, in most subjects. In Mathematics and Science subjects, internal assessment contributes 50%.

Endorsement

Internal assessment instruments for all General and General (Extension) subjects and Essential English and Essential Mathematics Applied subjects must be endorsed (approved) by the QCAA before they are administered with students.

Endorsement ensures these instruments provide sufficient opportunities for students to demonstrate syllabus requirements and builds teachers' capacity to develop high-quality assessments.

More than 1,350 QCAA-trained assessors reviewed more than 27,600 school-developed assessment instruments in 2024–25. Of these instruments, 68% were endorsed at the first application and 95% were endorsed at the second application.

When an assessment instrument is not endorsed at the first application, the QCAA advises the school on the changes required, and the assessment instrument is resubmitted. If the assessment instrument is still not able to be endorsed, the QCAA works with the school until it meets requirements.

More than

1,350

QCAA-trained assessors reviewed more than

27,600

school-developed assessments

68%

instruments endorsed at first application

95%

instruments endorsed at second application

Confirmation

Confirmation examines the accuracy and consistency of teachers' judgments about students' responses to summative internal assessment instruments for General and General (Extension) subjects, to ensure comparability of results across Queensland. The confirmation process aims to ensure fair and reliable results for students.

Confirmation was held throughout 2024–25 and involved approximately 2,500 assessors reviewing more than 171,000 student samples in 46 subjects. More than 84% of confirmed cohort decisions matched schools' provisional cohort decisions.

Approximately

2,500

QCAA-trained assessors reviewed more than

171,000

student samples in 46 subjects

More than

84%

confirmed decisions matched schools' provisional cohort decisions

Applied syllabus quality assurance

The QCAA has been preparing to introduce a new quality assurance process for the 2024 Applied senior syllabuses suite in a three-year implementation approach. All Applied subjects will be quality assured by the end of 2027. Applied subjects are developed for students who are primarily interested in pathways beyond senior secondary schooling that lead to vocational education and training or work.

In 2025, the QCAA scheduled Applied syllabus quality assurance review meetings for Industrial Technology Skills, Media Arts in Practice, Religion and Ethics, Sport and Recreation, and Science in Practice. Review meetings for Essential English and Essential Mathematics Applied syllabuses will continue to be conducted annually.

Approximately 1,800 subject teachers are expected to participate in 49 subject review meetings during July and August 2025. The review meetings will include training classroom teachers to provide feedback to schools about their assessment design and judgments for assessment instruments implemented in Unit 3.

An Applied Quality Assurance app in the QCAA Portal has been developed to support the registration, submission, review and feedback phases of the Applied syllabus quality assurance process.

External assessment

Students undertaking General and General (Extension) subjects sit one external assessment (examination) that is:

- common to all schools
- administered under the same conditions, at the same time and on the same day
- developed and marked by the QCAA according to a commonly applied marking scheme.

The QCAA works with teachers and academics to develop external examinations for General and General (Extension) subjects.

During October and November 2024, approximately 40,000 students sat examinations in 46 General subjects, and 13 General (SEE) subjects at more than 450 venues across the state. In addition to the 5 international schools that offer the QCE, there were 29 students in 16 countries and 47 students interstate who also sat examinations in 2024.

Approximately 3,050 QCAA-trained assessors marked more than 229,500 papers, which included alternative format papers.

Sample, mock and past papers, marking guides and other resources are available to help teachers and students prepare for external assessments.

Approximately

40,000

students sat exams at more than

450

Queensland venues

Approximately

3,050

QCAA-trained assessors marked more than

229,500

papers

Common internal assessment

Students' results in Essential English and Essential Mathematics Applied subjects are based on their achievement in four internal assessments. Schools develop three of these assessments. The fourth assessment — the CIA — is developed by the QCAA and marked by schools.

In Term 2 2025, the CIAs were delivered in two phases. Schools nominated the phase they wished to participate in. An ancillary CIA is offered in Term 3 for students unable to attend their scheduled assessment due to illness or misadventure and for flexible/alternative learning centres.

Access arrangements and reasonable adjustments

Access arrangements and reasonable adjustments (AARA) assist students unable to attend or participate in summative internal and/or external assessment for General and General (Extension), Applied subjects and Short Courses because of disability, illness, injury or unforeseen circumstances beyond their control.

Adjustments include, but are not limited to:

- extra time
- rest breaks
- assistive technology, including use of a computer
- alternative formats, including braille and tactile graphics
- a reader and/or scribe.

The QCAA approved AARA applications for 5,926 students who exited in 2024. As at 30 June 2025, applications for 5,519 students exiting in 2025 had been approved.

School principals can approve extensions to due dates for assessment responses, the administration of comparable assessments and a range of other AARA.

Information to help schools, parents/carers and medical and health professionals understand and implement AARA is on the QCAA website at <https://www.qcaa.qld.edu.au/senior/assessment/aara>.

5,926

AARA applications approved by the QCAA for students exiting in 2024

5,519

AARA applications approved by the QCAA for students exiting in 2025 (at 30 June 2025)

Vocational education and training

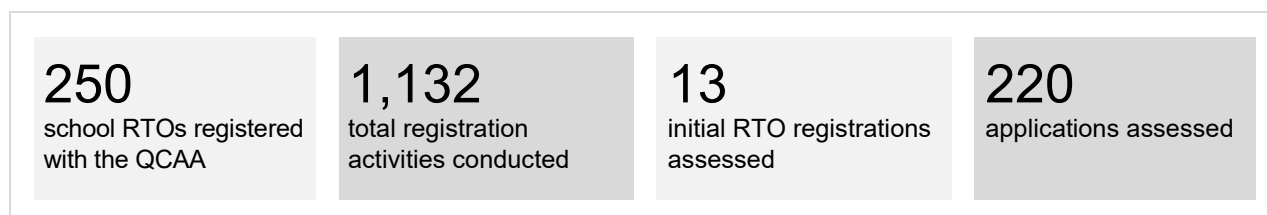
The QCAA, as delegate for the Australian Skills Quality Authority (ASQA), registers and conducts assessments on Queensland school registered training organisations (RTOs).

Queensland school RTOs registered through the QCAA can deliver and assess vocational education and training (VET) for all qualifications and accredited courses up to Australian Qualifications Framework Certificate IV level (except those declared as an apprenticeship) in Years 10, 11 and 12.

The QCAA works with ASQA, Jobs and Skills Councils, the Department of Trade, Employment and Training and the three schooling sectors to support the delivery of VET for school students.

The QCAA's delegated responsibility includes registration and assessment of school RTOs for compliance with the national VET Quality Framework. Activities undertaken during 2024 included 12 performance assessment reviews with 10 site visits and 2 online reviews, 220 application assessments and 13 initial RTO registrations. For all school RTOs involved in initial registration, performance assessment reviews and application assessments, the final outcome was 'compliant'.

Overall, the QCAA processed 1,132 registration activities for the 250 school RTOs in 2024.



In 2024–25, the QCAA's support for schools delivering VET included webinars about reliable and sustainable RTO management practices, and amendments to the *National Vocational Education and Training Regulator Act 2011* (Cth).

The 2025 Standards for RTOs came into effect on 1 July 2025. To support school RTOs to transition to the revised standards, the QCAA updated all policy and procedure templates and sample RTO manager resources in the VET app in the QCAA Portal. Sample assessment tool templates and a validation course were also uploaded to the VET app for school RTO staff to use.

In 2024–25, approximately 500 participants attended principal's delegates meetings across Queensland. Participants received information about relevant updates to the *National Vocational Education and Training Regulator Act 2011* (Cth) and ASQA delegations to the QCAA.

VET qualifications contributing to a QCE

VET qualifications can contribute to the awarding of a QCE. The QCAA worked with the State Training Agency Clearinghouse to ensure accurate banking of VET achievements from non-school RTOs. It also banked student VET achievements gained at schools in other states.

Certification

Senior Education Profile

The QCAA issues a Senior Education Profile (SEP) to students who complete Year 12. The profile could include a:

- Senior Statement
- Queensland Certificate of Education (QCE)
- Queensland Certificate of Individual Achievement (QCIA).

In 2024, the QCAA issued a SEP to 55,379 Queensland students who completed Year 12. QCEs were awarded to 52,327 students (94%) and QCIAAs were awarded to 1,169 students.

Senior Statement

The Senior Statement is a transcript of the learning account for each student completing Year 12 at a Queensland school. It shows all studies and the results achieved that may contribute to the awarding of a QCE.

QCE

The QCE is Queensland's senior schooling qualification and is awarded to eligible students when they complete the senior phase of learning, usually at the end of Year 12.

The QCE provides pathways to work, further education and training by recognising a broad range of learning options and offering flexibility in what is learnt, as well as where and when that learning occurs.

Learning options include senior school subjects, VET, workplace and community learning, and university subjects undertaken while at school.

QCIA

The QCIA recognises and reports the achievements of students who have undertaken an individualised learning program and completed at least 12 years of schooling.

It is available for students who have impairments or difficulties in learning that are not primarily due to socioeconomic, cultural and/or linguistic factors.

The QCIA is a valuable record of student achievement that:

- can be shown to employers as a summary of knowledge and skills
- can guide training providers in selection of further training options
- ensures the educational achievement of all Queensland students can be recorded.

A review of the Guideline for Individual Learning — the curriculum, assessment and reporting framework for students working toward a QCIA — commenced in 2025.

55,379

students received a SEP in 2024

52,327

students awarded a QCE in 2024

1,169

students awarded a QCIA in 2024

Replacement copies of certificates

In 2024–25 the QCAA processed 2,131 applications for replacement copies of certificates from people who had previously been awarded a Junior Certificate, Senior Certificate, QCE, QCIA and/or Tertiary Entrance Statement.

Equivalency of non-Queensland qualifications

The QCAA provides education statements for school qualifications that have been awarded by recognised interstate or overseas institutions. The statements give the Queensland secondary school level equivalent of submitted qualifications. In 2024–25, the QCAA issued 46 statements for qualifications from 23 countries.

Subject reports

At the beginning of the 2025 school year, the QCAA published 48 subject reports for General, General (Extension) and Applied (Essential English and Essential Mathematics) subjects.

These reports provided an analysis of the complete cycle of internal and external assessment for 2024 and included annotated samples of student work that schools can use to reflect on local practice and identify areas and actions for improvement.

New Queensland schools

The QCAA provides bespoke support in meeting the needs of new Queensland schools. The QCAA provided several online and face-to-face information sessions, focused on new Queensland schools' specific needs when implementing the QCE system with their first senior cohorts. Ongoing support was provided to these schools at various stages of their transition and implementation of the QCE system throughout 2024–25.

Evaluation of the new QCE system

The QCAA has engaged the University of Melbourne's Assessment and Evaluation Research Centre to conduct an independent evaluation of the new QCE system and its processes. Implemented from 2019, Queensland's new senior secondary curriculum and assessment system was the most significant change to senior schooling in decades.

The evaluation is being informed by extensive consultation with the education and wider community, research, data analysis and benchmarking. The evaluators completed their consultation and data collection phases in 2024.

The final report is due in late 2025.

Celebrating student achievement

The QCE Achievement Awards recognise and reward Queensland's top-performing students for outstanding academic achievements in their senior school studies.

The 11th annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE in 2024.

The QCAA awarded prizes in six categories to 39 students from State, Catholic and Independent schools:

- Outstanding Academic Achiever
- Highest Achievement by an Aboriginal or Torres Strait Islander Student
- Highest Achievement in the Humanities
- Highest Achievement in the Liberal Arts
- Highest Achievement in STEM
- Distinguished Academic Achievers.

Certificates of Academic Commendation were awarded to 1,679 graduates for achieving A grades in at least six General subjects.

Subject Achievement Commendations were awarded to 799 students for the highest result in at least one General or General (Extension) subject.

39

students received QCE Achievement Awards in the 6 categories

1,679

students awarded Certificates of Academic Commendation for achieving A grades in at least six General subjects

799

students awarded Subject Achievement Commendations for the highest result in at least one General or General (Extension) subject

Online assessment

The QCAA has commenced work on introducing online assessment in Queensland through a research-based approach. An initial trial of online assessment will be conducted in Term 3 2025. The subject matter for the trial is literacy (reading and writing) and numeracy, based on the Australian Core Skills Framework.

In Term 2 2025, a bank of assessment questions was developed by teachers from across Queensland and used to construct the first three assessments:

- Literacy assessment
 - Reading (50 multiple choice questions, 60 minutes)
 - Writing (500 words, 60 minutes)
- Numeracy assessment
 - Numeracy (50 multiple choice questions, 60 minutes).

Future work will be considered after the trial is complete and feedback has been analysed.

International education

QCE offshore schools program

The QCAA worked with the following offshore schools during 2024–25 to support the implementation and delivery of the QCE system on the same basis as Queensland schools:

- Australian International School, Sharjah, United Arab Emirates
- Hangzhou Dong Fang High School, China
- Nauru Secondary School, Nauru
- New Taipei City Yuteh Private School, Taiwan
- Qingdao Guokai Middle School, China
- Tianmen Huatai Middle School, China
- Wuxi Foreign Language School, China.

Tianmen Huatai Middle School and Wuxi Foreign Language School have their first Year 12 cohorts exiting in 2025.

Throughout 2024–25, the QCAA provided online training for teachers and principal's delegates in offshore schools to support the implementation of the QCE system.

Communications, engagement and partnerships

Consultation

The QCAA is committed to meaningful consultation and collaboration with key stakeholders. It draws on expertise from school sectors, school leaders, teacher educators, parents, students, universities and other professional groups to inform development and delivery of relevant and high-quality curriculum and assessment products.

Consultation has occurred through advisory committees, forums, focus groups, workshops, surveys, webinars and information sessions. Details are provided throughout this report.

CEO and senior staff-led engagement

The CEO ensures the education community is consulted and kept informed about the QCE system through regular meetings with representatives of the key education stakeholder groups, and forums with secondary school principals and school leaders.

Forums for principals and school leaders were held in August 2024 and February and March 2025. These forums included 8 face-to-face sessions and 4 webinars, and were attended by 898 registered participants.

The Principal's Delegates Reference Group was formed in 2025 to gather stakeholder feedback and advice on the Principal's Delegates' role in implementing the QCE system in schools.

Communication

Through effective communication and partnerships with schools, industry, academia and the wider community, the QCAA ensured that its products and services met the needs of stakeholders, and that stakeholders were kept informed of its activities.

myQCE

The myQCE website gives senior students information and advice about the QCE system and post-school education, training and career pathways. It is available at myqce.qcaa.qld.edu.au.

Other myQCE resources include a regular newsletter emailed to students in Years 10–12, updates via Instagram and a phone and email enquiries service.

The myQCE Student Reference Group gives students in Years 10–12 the opportunity to share their views about the QCE system and senior schooling. Members include students from State, Catholic and Independent schools statewide.

The *Academic integrity course for students* is accessed via the Student Portal and was completed by 26,994 Year 12 students in 2024.

Following the 2024 release of SEPs, staff assisted with more than 1,000 phone and email enquiries.

Publications

Regular QCAA e-news publications include:

- *Kindergarten research insights* — shares current research and practice information from early childhood education leaders
- *Queensland kindergarten learning guideline news* — highlights resources and opportunities to support teachers to use the QKLG
- *P–10 Australian Curriculum news* — highlights resources and professional development opportunities
- *QCE system update* — highlights the developments, resources and opportunities related to the QCE system
- *myQCE update* — features information and support for senior students
- memos — provide timely advice to schools about curriculum, assessment, testing and certification.

Social media

The QCAA has a social media presence on Facebook, LinkedIn, YouTube and Instagram. These platforms assist the QCAA to share information and build its profile in the education community.

Technology and data

ICT systems

Efficient ICT systems are critical to the delivery of strategic initiatives, integrated operations and the provision of accurate and timely data to schools, teachers, students and other stakeholders to inform curriculum, assessment and senior certification programs.

QCAA Portal

The QCAA Portal supports the exchange of data and information between the QCAA and Queensland schools.

In 2024–25, enhancements were made to the following ICT apps:

- External Assessment — support for implementation logistics, school functionality and marking processes
- Confirmation — process change to allow a flexible review window for confirmation events
- Assessor Jobs — improvements to recruitment, appointment and workforce management
- P–10 (Australian Curriculum v9.0) — support for school unit planning
- NAPLAN — improvements to school processes for managing student data
- Kindergarten Transition Statement — updates to align with the revised QKLG.

A new app was created to support quality assurance activities for the Applied syllabus subjects. A program of work commenced to support an initial literacy and numeracy trial of online assessment delivery. Work also continued on the Endorsement, Learning Hub, Student Management and VET apps.

Data and information sharing

The QCAA shares data and other information for research and reporting purposes to support policy development and decision-making.

Statistics are published on the QCAA website about subject enrolments and results, and Year 12 certification.

Information is provided in accordance with sections 13, 15–17, 19, 62–68 and 89 of the QCAA Act and other relevant statutory provisions.

In 2024–25, data was provided to various state and Commonwealth agencies for annual reporting in relation to NAPLAN, the Next Step post-school destination surveys, the *National Report on Schooling in Australia*, the Productivity Commission's *Report on Government Services*, the Organisation for Economic Co-operation and Development's publication *Education at a Glance*, the Australian Government's My School website and the national reporting of VET in schools.

Data was also provided for research projects and reports, including the *Widening Tertiary Participation* program; *Queensland Closing the Gap Report Card*; STEM Equity Monitor; Assessment and Evaluation of Eco-Anxiety in Children; Generation survey; Longitudinal Outcomes of Children with Hearing Impairment; and Queensland Twin Adolescent Brain Project.

Right to information

The QCAA did not receive any applications under the *Right to Information Act 2009* (Qld) for the 2024–25 period.

Operations

External scrutiny and governance activities

The QCAA undertook a range of initiatives to comply with legislative requirements. These included:

- engaging Scyne Advisory to provide internal audit services
- engaging Queensland Audit Office to provide external audit services
- developing the 2024–25 budget to support strategic priorities and accountabilities
- ensuring requirements of the Queensland Procurement Policy were met for significant procurement activities
- providing ongoing records management services
- reviewing business processes to identify opportunities for improvement and innovation
- monitoring corporate and management performance against the organisation's operational plan and performance accountabilities for managers and branch budgets.

Advice and compliance

During 2024–25, the QCAA attended to administrative, financial and human resource issues to improve the organisation's performance. This ensured corporate service activities complied with whole-of-government legislation, policies and directives.

Internal audit

The QCAA's internal audit plan was informed by its strategic objectives, operational plan and strategic risk assessment.

Scyne Advisory undertook the QCAA's annual internal audit for 2024–25. The audit focused on the QCAA's financial management.

The Audit and Risk Committee oversees the implementation of the findings from the audit processes.

Risk management

The QCAA adopts a proactive and structured approach to risk management, with a comprehensive framework embedded across all levels. Potential risks are identified, assessed, and managed to support operational stability, resilience, and long-term success.

The QCAA *Risk management framework* and *Risk management guideline* are provided to assist staff in identifying, assessing, and managing risks effectively across all areas of the organisation.

The QCAA's risk assessment was regularly reviewed throughout the year to ensure risk minimisation and mitigation actions are in place.

Following an internal audit of the QCAA's *Risk management framework* maturity in 2024, the QCAA has continued to implement the review recommendations as outlined in the two-year Risk management improvement roadmap.

More information about how the QCAA manages risk is available in the Our challenges section on page 5.

Delegations

The QCAA reviewed and endorsed all financial, procurement and human resource management activities in accordance with its delegations. These were subject to the *Financial Accountability Act 2009* (Qld) and Financial and Performance Management Standard 2019.

The QCAA Board also reviewed the delegation of particular functions, powers, authorities and duties provided for under the QCAA Act and subordinate legislation to ensure they are consistent with the legislation and any changes in the Authority's functions.

Information systems and recordkeeping

The QCAA recognises its legislative and regulatory requirements as a Queensland Government agency and is committed to the principles and practices prescribed by the Queensland State Archives, as well as those set out in the *Public Records Act 2023* (Qld). It manages records in a predominantly electronic copy environment using Content Manager.

Records and Information Management Committee

The Records and Information Management Committee was established in May 2024 to improve the quality, availability and effective use of records across the QCAA. The committee also provides a strategic framework to ensure all records management activities align with the QCAA's operational strategies and comply with the requirements of the *Public Records Act 2023* (Qld).

The committee's main functions are to:

- monitor records and information management strategy, performance and compliance
- identify, recommend and implement risk mitigation, issue resolution and business improvement initiatives
- provide guidance and oversight in relation to any proposed changes to the QCAA *Records management policy*.

The committee members include:

- Executive Director, Strategy, Planning and Corporate Support Division (Chair)
- Director, Corporate Services Branch (Deputy Chair)
- General Counsel, Legal Services Unit
- Executive Director and Chief Information Officer, Assessment, Reporting and ICT Systems Division
- Director, ICT Branch
- Director, Senior Assessment and Certification Support Branch
- Manager, Corporate and Records Management Unit
- Senior Executive Support Officer
- Executive Support Officer.

Strategic workforce planning, attraction and performance

At 30 June 2025, the QCAA was staffed by 303 full-time equivalent staff. The permanent retention rate was 90.55%.

Positions are filled through permanent and temporary appointments, secondments and casual arrangements.

Staff participate in formal performance and development processes and leadership programs.

Workforce management initiatives that continued in 2024–25 include:

- providing formal feedback to staff through performance and development plans, and informal feedback through positive performance conversations
- continued support for the QCAA *Flexible work policy* to encourage work–life balance.

Health and wellbeing are also supported through the availability of employee assistance services, access to a quiet room, free influenza vaccinations, skin checks and health check-ups.

The QCAA also engages casual employees annually to perform approximately 8,000 assessor and examination invigilator roles.

Strategies have been implemented to support the retention of casual assessors, including improvements in recruitment, reviewing the payment schedule and investigating the recognition of significant learning with the Queensland College of Teachers.

Workforce planning and performance

The QCAA has embedded gender equity in its strategic direction through the *Diversity, equity and inclusion action plan 2024–26* and the *Aboriginal and Torres Strait Islander Cultural Capability Action Plan 2024–2026*.

These plans include measures such as annual gender pay gap audits, inclusive recruitment practices, cultural capability training and leadership development pathways. The establishment of the Equity, Diversity and Inclusion Committee, quarterly progress reviews, and access to resources, such as unconscious bias training and cultural awareness tools, further reinforce those commitments.

Membership with Diversity Council Australia supports the integration of best practices and research insights in workforce planning and leadership development.

Table 2: Full-time equivalent employees

	2024–25	2023–24	2022–23	2021–22	2020–21
Employees at 30 June, full-time equivalent (FTE)	303	298	300	309	298

Table 3: Total staffing

Total staffing by FTE	303
Total staffing by headcount	314

Workforce profile data

The tables below show the representation of women, women in leadership roles, Aboriginal peoples and Torres Strait Islander peoples, people with disability and people with culturally and linguistically diverse backgrounds in employment as at the last full fortnight of the June 2025 quarter.

Table 4: Occupation types, appointment types and employment status

Occupation types by FTE (%)	Corporate	20.7%
	Frontline and frontline support	79.3%
Appointment types by FTE (%)	Permanent	83.1%
	Temporary	6.4%
	Casual	3.3%
	Contract	1.3%
	Seconded	5.9%
Employment status by headcount (%)	Full-time	85.0%
	Part-time	11.8%
	Casual	3.2%

Table 5: Gender

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	227	72.3%
Men	85	27.1%
Non-binary	<5	<1%

Table 6: Diversity target group data

Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	227	72.3%
Aboriginal peoples and Torres Strait Islander peoples	5	1.6%
People with disability	8	2.5%
Culturally and linguistically diverse — speak a language at home other than English	28	8.9%

Table 7: Target group data for women in leadership roles

	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (classified, s122 and s155 combined)	7	64%
Senior Executive Service and Chief Executives (classified, s122 and s155 combined)	3	75%

Appendixes

1. Fees paid to board members

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.

The Board membership is established under section 22 of the QCAA Act and appointments are for four-year terms. The Chief Executive Officer is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

The Board provides strategic advice and oversight of the QCAA's curriculum, assessment and certification functions.

Position	Name	Meeting/session attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair (to 4 June 2025)	Carol Nicoll	5	\$15,000	N/A	\$15,000
Deputy Chair	Doune Macdonald	8	\$8,000	N/A	\$8,000
Member	Michael De'Ath (until November 2024)	2	N/A	N/A	N/A
Member	Stacie Hansel (from 27 November 2024)	6	N/A	N/A	N/A
Member	Christopher Mountford	7	\$8,000	N/A	\$8,000
Member	Allan Blagaich	8	\$8,000	N/A	\$8,000
Member	Terence Burke	7	\$8,000	N/A	\$8,000
Member	Cresta Richardson	5	\$8,000	N/A	\$8,000
No. scheduled meetings/sessions	8				
Total out of pocket expenses	Nil				

2. Consultancies and overseas travel

Information about the hiring of consultants and overseas travel can be found through the Queensland Government's open data website at <https://www.data.qld.gov.au>.

3. Early retirement, redundancy and retrenchment

During 2024–25, five QCAA employees received redundancy packages at a total cost of \$179,658.33.

4. Charter of Victims' Rights

The QCAA is committed to the respect, protection and treatment of victims of violent crime (including domestic, family and sexual violence). As part of this commitment, the QCAA continues to review its organisational policies, procedures and services for compatibility with *Victims' Commissioner and Sexual Violence Review Board Act 2024* (Qld). In 2024–25, the QCAA did not receive any victims' rights complaints.

Glossary

app	application
AARA	access arrangements and reasonable adjustments
AASB	Australian Accounting Standards Board
ACACA	Australasian Curriculum, Assessment and Certification Authorities
ACARA	Australian Curriculum, Assessment and Reporting Authority
ACiQ	Australian Curriculum in Queensland
AM	Member of the Order of Australia
ASQA	Australian Skills Quality Authority
ATO	Australian Taxation Office
CEO	Chief Executive Officer
CIA	common internal assessment
DoE	Department of Education
FAQs	frequently asked questions
FBT	Fringe Benefits Tax
FTE	full-time equivalent
GST	Goods and Services Tax
ICT	Information and Communications Technology
IEU–QNT	Independent Education Union – Queensland and Northern Territory Branch
ISQ	Independent Schools Queensland
K–10	kindergarten to Year 10
KTS	kindergarten transition statement
NAPLAN	National Assessment Program — Literacy and Numeracy
P, Prep	Preparatory Year
PSM	Public Service Medal (Australia)
QCAA	Queensland Curriculum and Assessment Authority
QCAA Act	<i>Education (Queensland Curriculum and Assessment Authority) Act 2014</i>
QCE	Queensland Certificate of Education
QCEC	Queensland Catholic Education Commission
QCIA	Queensland Certificate of Individual Achievement
QKLG	<i>Queensland kindergarten learning guideline</i>
QTU	Queensland Teachers' Union
RTO	registered training organisation
SDG	Strategic Directions Group
SEE	Senior External Examination
SEP	Senior Education Profile
TAFE	Technical and Further Education
VET	vocational education and training

Financial report 2024–25

Summary of financial performance 2024–25

In 2024–25, the QCAA received \$93.522 million in grant revenue from the Department of Education and earned \$4.357 million from the curriculum and professional development products and services it delivered to approximately 1,770 state and non-state schools.

A comprehensive set of financial statements covering all aspects of QCAA activities begins overleaf.

Table 8: Summary of QCAA finances

	2024–25 \$'000	2023–24 \$'000	2022–23 \$'000	2021–22 \$'000	2020–21 \$'000
Grant revenue	93,522	92,088	89,295	88,343	85,689
Other revenue	4,357	4,852	3,443	1,688	2,399
Employee expenses	69,222	64,095	56,702	55,869	52,457
Other expenses	27,928	29,674	31,685	24,052	25,822
Operating surplus/(deficit)	729	3,171	4,351	10,110	9,809
Current assets	40,501	40,772	38,069	31,785	21,750
Plant and equipment	2,298	2,828	823	602	712
Intangible assets	18,756	18,851	19,932	22,398	24,166
Other non-current assets	0	0	0	392	392
Total assets	61,555	62,451	58,824	55,177	47,020
Total liabilities	3,171	4,796	4,340	5,044	6,997
Net assets/(liabilities)	58,384	57,655	54,484	50,133	40,023

Financial Statements

For the year ended June 2025

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Statement of comprehensive income

For the year ended 30 June 2025

		2025 Actual	2025 Original budget	Budget variance*	2024 Actual
		\$'000	\$'000	\$'000	\$'000
Operating result	Notes				
Income from continuing operations					
User charges and fees	2.1.1	2,024	1,257	767	2,370
Grants and other contributions	2.1.2	93,522	93,935	(413)	92,088
Interest		2,321	2,210	111	2,345
Other revenue		12	47	(35)	137
Total income from continuing operations		97,879	97,449	430	96,940
Expenses from continuing operations					
Employee expenses	2.2.1	69,222	68,563	659	64,095
Supplies and services	2.2.2	24,285	24,350	(65)	26,298
Depreciation and amortisation	2.2.3	3,520	3,232	288	3,205
Other expenses	2.2.4	123	137	(14)	171
Total expenses from continuing operations		97,150	96,282	868	93,769
Operating result from continuing operations		729	1,167	(438)	3,171
Other comprehensive income		-	-	-	-
Total comprehensive income		729	1,167	(438)	3,171

*An explanation of major variances is included at Note 5.1.1

The accompanying notes form part of these financial statements.

Statement of financial position

As at 30 June 2025

		2025 Actual	2025 Original budget	Budget variance*	2024 Actual
		\$'000	\$'000	\$'000	\$'000
	Notes				
Current assets					
Cash and cash equivalents	3.1	38,150	42,309	(4,159)	37,555
Receivables	3.2	1,620	1,538	82	2,259
Prepayments	3.3	731	510	221	958
Total current assets		40,501	44,357	(3,856)	40,772
Non-current assets					
Property, plant and equipment	3.4	2,298	2,915	(617)	2,828
Intangible assets	3.5	18,756	16,988	1,768	18,851
Total non-current assets		21,054	19,903	1,151	21,679
Total assets		61,555	64,260	(2,705)	62,451
Current liabilities					
Payables	3.6	1,371	2,882	(1,511)	3,349
Accrued employee benefits	3.7	1,664	1,178	486	1,395
Provisions	3.8	93	1,532	(1,439)	17
Other current liabilities	3.9	43	37	6	35
Total current liabilities		3,171	5,629	(2,458)	4,796
Total liabilities		3,171	5,629	(2,458)	4,796
Net assets		58,384	58,631	(247)	57,655
Equity					
Contributed equity		12,364	12,364	-	12,364
Accumulated surplus		46,020	46,267	(247)	45,291
Total equity		58,384	58,631	(247)	57,655

*An explanation of major variances is included at Note 5.1.2

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the year ended 30 June 2025

	Contributed equity \$'000	Accumulated surplus \$'000	Total \$'000
Balance at 30 June 2023	12,364	42,120	54,484
<i>Operating result</i>			
Operating result from continuing operations	–	3,171	3,171
Balance at 30 June 2024	12,364	45,291	57,655
<i>Operating result</i>			
Operating result from continuing operations	–	729	729
Balance at 30 June 2025	12,364	46,020	58,384

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2025

	2025 Actual	2025 Original budget	Budget variance*	2024 Actual
	\$'000	\$'000	\$'000	\$'000
Notes				
Cash flows from operating activities				
Inflows:				
User charges and fees	2,498	1,253	1,245	2,214
Grants and other contributions	93,522	93,935	(413)	92,088
Interest receipts	2,328	2,210	118	2,325
GST input tax credits from ATO	2,931	2,551	380	3,137
GST collected from customers	116	243	(127)	168
Other	12	47	(35)	137
Outflows:				
Employee expenses	(68,827)	(68,551)	(276)	(63,969)
Supplies and services	(26,057)	(24,250)	(1,807)	(25,030)
GST remitted to Australian Taxation Office	(117)	(243)	126	(180)
GST paid to suppliers	(2,798)	(2,562)	(236)	(3,071)
Other	(118)	(137)	19	(164)
Net cash provided by operating activities	3,490	4,496	(1,006)	7,655
Cash flows from investing activities				
Outflows:				
Payments for property, plant and equipment	(52)	-	(52)	(2,398)
Payments for intangibles	(2,843)	(1,200)	(1,643)	(1,731)
Net cash used in investing activities	(2,895)	(1,200)	(1,695)	(4,129)
Net increase in cash and cash equivalents	595	3,296	(2,701)	3,526
Cash and cash equivalents — opening balance	37,555	39,013	(1,458)	34,029
Cash and cash equivalents — closing balance	38,150	42,309	(4,159)	37,555
3.1				

*An explanation of major variances is included at Note 5.1.3
The accompanying notes form part of these financial statements.

Reconciliation of operating result to net cash provided by operating activities

	2025 \$'000	2024 \$'000
Operating Surplus	729	3,171
<i>Non-Cash items included in operating result:</i>		
Depreciation & amortisation expense	3,520	3,205
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	568	(61)
(Increase)/decrease in GST input tax credits receivable	133	66
(Increase)/decrease in LSL reimbursement receivable	(35)	(20)
(Increase) in annual leave reimbursements	64	(34)
(Increase)/decrease in other receivables	(91)	(21)
Decrease in prepayments	228	907
(Decrease) in accounts payable	(2,077)	1,623
Increase/(decrease) in accrued employee benefits	268	216
Increase in GST payable	(1)	(12)
Increase/(decrease) in other payables	100	(35)
Increase/(decrease) in provisions	76	(1,265)
Increase in contract liabilities and unearned revenue	8	(85)
Net cash provided by operating activities	3,490	7,655

Notes to the financial statements

1 About the Authority and this financial report

1.1 Basis of financial statement preparation

1.1.1 General information

The Queensland Curriculum and Assessment Authority ('the Authority') is a statutory body established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the Authority is 400 George Street, Brisbane QLD 4000.

1.1.2 Compliance with prescribed requirements

The Authority has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

The Authority is a not-for-profit entity, and these general-purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note 6.3.

1.1.3 Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2023–24 financial statements.

Current/Non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have a right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

1.1.4 Authorisation of financial statements for issue

The financial statements are authorised for issue by the Acting Chair and Acting Chief Executive Officer at the date of signing the Management Certificate.

1.1.5 Basis of measurement

Historical cost is used as the measurement basis in this financial report.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

1.1.6 The reporting entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of the Authority.

1.2 Objectives of the Authority

The Queensland Curriculum and Assessment Authority is responsible for kindergarten guideline and senior secondary syllabus development, and for providing resources and services to help teachers develop curriculum, teaching and learning programs from kindergarten to Year 12. It also provides testing, assessment, moderation, certification and vocational education and training services to Queensland's education community.

The Authority's vision to lead curriculum and assessment for a future-ready Queensland is reflected in its objectives:

- deliver high-quality and future-focused resources and services
- understand and respond to the needs of stakeholders
- act with professionalism and integrity.

2 Notes about our financial performance

2.1 Revenue

2.1.1 User charges and fees

Revenue from contracts with customers:

Regulatory fees

Non-regulatory fees

Total

2025 \$'000	2024 \$'000
1,269	977
755	1,393
2,024	2,370

Accounting policies — revenue from contracts with customers (user charges)

Revenue from contracts with customers is recognised when the Authority transfers control over a good or service to the customer. The following tables provide information about the nature and timing of the satisfaction of performance obligations, significant payment terms and revenue recognition for the Authority's user charges revenue from contracts with customers.

Regulatory fees

Regulatory fees are charged under the *Education (Queensland Curriculum and Assessment Authority) Regulation 2014* ('the Regulation').

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Service fee for 1 year	Under section 165 of the Regulation, the Authority may charge a fee to non-Australian citizens and non-permanent residents undertaking senior secondary education in Queensland schools. The fee is in consideration of the Authority performing its syllabus development, moderation, testing and certification functions for those persons.	The Authority recognises the fee upon receipt, as performance obligations are not sufficiently specific and therefore do not meet the criteria for deferral of revenue under AASB 15 <i>Revenue from Contracts with Customers</i> .
Fee for a copy of certificate	Under section 160 of the Regulation, a person requesting a copy of a certificate that was previously issued by the Authority must pay a fee. The customer obtains control of the certificate upon delivery, which is the sole performance obligation.	Revenue is recognised on delivery of the certificate to the customer.
Application fee to take a Senior External Examination	Under section 57 of the Regulation, a person wishing to undertake a senior external examination must pay an application fee to the Authority. The fee is payable upfront, and the single performance obligation is fulfilled by the completion of the examination period.	Revenue is recognised at the completion of the examination period. Amounts received are recognised as contract liabilities until completion of the examination period.

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Fee for verification of certificate or statement	<p>Under section 157 of the Regulation, a person wishing to apply for verification of the information in a certificate or statement of results issued by the Authority must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to verification is immaterial.</p>	Revenue is recognised upon completion of verification.
Fee for decision on equivalency of qualification	<p>Under section 162 of the Regulation, a person wanting a decision on the equivalence of a level of school education obtained by that person outside of Queensland must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to equivalency is immaterial.</p>	Revenue is recognised upon decision of equivalency.
Local expenses fee	<p>Under section 73 of the Regulation, a person wishing to undertake a senior external examination or a senior external assessment in another place, other than one determined by the Authority such as a school, must pay a local expenses fee to the Authority.</p> <p>The local expenses fee is the reasonable cost incurred by the Authority providing for the relevant test to be taken at the other place.</p> <p>The fee is payable upfront, however, the amount of contract liabilities relating to the local expenses fee is immaterial.</p>	Revenue is recognised at the completion of the examination period.

Non-regulatory fees

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Professional development events	<p>The Authority provides professional development opportunities to educators via workshops, conferences and webinars. The Authority also provides customised professional development upon request.</p> <p>Consideration is received up front, and the single performance obligation is fulfilled by the delivery of the professional development event.</p>	Revenue is recognised at the completion of each professional development event.
Offshore schools	<p>The Authority is party to a Memorandum of Understanding with Education Queensland International (EQI) for the provision of syllabuses, quality assurance, testing and certification services to offshore schools.</p> <p>Fees are charged to EQI for each student enrolled in the Queensland Certificate of Education (QCE) System.</p>	<p>The Authority recognises the fee revenue upon invoicing, as performance obligations are not sufficiently specific and therefore do not meet the criteria for deferral of revenue under AASB 15 <i>Revenue from Contracts with Customers</i>.</p> <p>The number of credits for withdrawn enrolments is not expected to be material, so the full fee is recognised as revenue.</p>

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
	<p>The fees for southern hemisphere schools are charged in April, while the fees for northern hemisphere schools are charged in November to align to the academic year.</p> <p>A partial fee credit that can be applied to future invoices is provided for students that withdraw their enrolment prior to specified cut-off dates.</p>	
Sponsorship	<p>The annual QCE Achievement Awards recognise and reward Queensland's top-performing Year 12 students for outstanding academic achievement in their senior school studies. Tertiary institutions are charged a fee to sponsor the Awards.</p> <p>Consideration is received upfront and the single performance obligation is fulfilled by the completion of the award ceremony.</p>	Revenue is recognised at the completion of the awards ceremony.

Refer to Note 3.9 for disclosures about contract liabilities outstanding at year-end.

2.1.2 Grants and other contributions

	2025 \$'000	2024 \$'000
Revenue from contracts with customers:		
NAPLAN grant	5,446	4,602
Other grants:		
Queensland government grant	88,076	87,486
Total	93,522	92,088

Accounting policy — grants and contributions

Grants, contributions and donations are from non-exchange transactions where the Authority does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Authority. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the Authority satisfies its obligations under the grant through construction of the asset.

Disclosure — grants

Grants — recognised as performance obligations are satisfied

The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for the Authority's grants and contributions that are contracts with customers.

Grant	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
NAPLAN	The Authority's obligation is to implement and administer the NAPLAN tests in Queensland each year. The Department of Education is billed at the completion of the NAPLAN test marking operation.	Revenue is normally recognised on completion of the marking operation as the Authority's obligations have been satisfied. The entire amount has been recognised as revenue in the 2024–25 financial year.

Grants — recognised upfront

The following table provides information about the Authority's obligations, significant judgements involved and revenue recognition for grants recognised upfront.

Grant	Details of the Authority's obligations and significant judgements	Revenue recognition policies
Queensland Government	This funding is provided under the <i>Appropriation (Parliament) Act 2024</i> and is administered by the Department of Education to enable the Authority to deliver its statutory functions of providing syllabuses, assessment, testing, reporting, and certification services. The Authority has discretion as to how the grant funding is spent. As at 30 June 2025, \$0.729 million of the grant funds remain unspent.	Revenue is recognised on receipt as the Authority's obligations are not sufficiently specific. The entire amount has been recognised as revenue in the 2024–25 financial year.

2.2 Expenses

2.2.1 Employee expenses

	2025 \$'000	2024 \$'000
Employee benefits		
Salaries	34,845	32,901
Assessor and invigilator casual wages	17,860	14,492
Other casual wages	764	1,080
Annual leave levy/expense	3,671	3,578
Employer superannuation contributions	7,015	6,598
Long service leave levy/expense	1,027	1,002
Cost of living allowance	-	921
Termination benefits	180	4
Employee related expenses		
Workers' compensation premium	214	133
Payroll tax	3,326	3,022
Other employee related expenses	320	364
Total	69,222	64,095
	2025 No.	2024 No.
Full-Time Equivalent employees	303	298

Accounting policy — wages and salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the Authority expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting policy — sick leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Accounting policy — annual leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS), a levy is made on the Authority to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

Accounting policy — long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Authority to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

Accounting policy — superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

- **Defined Contribution Plans:** Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.
- **Defined Benefit Plan:** The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Authority at the specified rate following completion of the employee's service each pay period. The Authority's obligations are limited to those contributions paid.

Accounting policy — workers' compensation premiums

The Authority pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note 6.1.

2.2.2 Supplies and services

	2025 \$'000	2024 \$'000
Contractors and consultancies	11,156	10,592
Information and communication technology	3,658	3,373
Office accommodation	3,319	3,119
Printing, stationery and publications	1,993	2,565
Catering and venue hire	781	2,554
Freight and postage	2,028	1,936
Travel	783	1,339
Property, equipment and maintenance costs	475	706
Other	92	114
Total	24,285	26,298

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line-item.

2.2.3 Depreciation and amortisation

	2025 \$'000	2024 \$'000
Depreciation (Note 3.4.1)	582	393
Amortisation (Note 3.5.1)	2,938	2,812
Total	3,520	3,205

2.2.4 Other expenses

	2025 \$'000	2024 \$'000
Insurance Premiums — Queensland Government Insurance Fund (QGIF)	30	38
External audit fees (1)	42	44
Bank fees and charges	48	59
Special payments	-	22
Casual wage overpayments written off	3	8
Total	123	171

External audit fees

1. Total fees payable to Queensland Audit Office relating to the 2024–25 financial statements are \$45,000. There are no non-audit services included in this amount.

3 Notes about our financial position

3.1 Cash and cash equivalents

	2025 \$'000	2024 \$'000
Deposits at Call	28,173	31,361
Cash at Bank	9,977	6,194
Total	38,150	37,555

Accounting policy — cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

3.2 Receivables

	2025 \$'000	2024 \$'000
Trade debtors	15	585
Other debtors	100	-
	115	585
GST receivable	227	359
GST payable	(2)	(3)
	225	356
Interest receivable	134	142
Long Service leave reimbursements	333	298
Annual leave reimbursements	813	878
Total	1,620	2,259

Accounting policy — receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery, i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Disclosure — receivables

The closing balance of receivables arising from contracts with customers at 30 June 2025 is \$15,000 (30 June 2024: \$585,000).

Disclosure — credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets.

No collateral is held as security and there are no other credit enhancements relating to the Authority's receivables.

Set out below is the credit risk exposure on the Authority's trade debtors broken down by aging band.

	2025			2024		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	–	0%	–	1	0%	–
1 to 30 days overdue	1	0%	–	480	0%	–
31 to 60 days overdue	2	0%	–	104	0%	–
61 to 90 days overdue	12	0%	–	-	0%	–
> 90 days overdue	–	0%	–	-	0%	–
Total	15		–	585		–

3.3 Prepayments

Current

Hardware and software maintenance agreements

Deposits for hire of venues

Other prepaid expenditure

Total

2025 \$'000	2024 \$'000
651	867
13	27
67	64
731	958

3.4 Property, plant and equipment and depreciation expense

3.4.1 Closing balances and reconciliation of carrying amount

	Property, plant and equipment		Work in progress		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Gross	5,254	4,678	-	530	5,254	5,208
Less: Accumulated depreciation	(2,956)	(2,380)	-	-	(2,956)	(2,380)
Carrying amount at 30 June	2,298	2,298	-	530	2,298	2,828

Represented by movements in carrying amount

Carrying amount at 1 July	2,298	399	530	424	2,828	823
Acquisitions (including upgrades)	52	2,292	-	106	52	2,398
Transfers in	530	-	-	-	530	-
Disposals	(6)	(257)	-	-	(6)	(257)
Transfers out	-	-	(530)	-	(530)	-
Depreciation expense	(576)	(136)	-	-	(576)	(136)
Carrying amount at 30 June	2,298	2,298	-	530	2,298	2,828

3.4.2 Recognition and acquisition

Accounting policy — recognition

Items of property, plant and equipment with a historical cost or other value equal to or exceeding \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the Authority. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Accounting policy — cost of acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition, plus all other costs incurred in getting the assets ready for use.

3.4.3 Measurement using historical cost

Accounting policy

Property, plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such property, plant and equipment are not materially different from their fair value.

3.4.4 Depreciation expense

Accounting policy

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the Authority.

Key Judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Authority.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Authority.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

For the Authority's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Disclosure — depreciation rates

	Useful life (years)
Property, plant and equipment	4–13

3.4.5 Impairment

Accounting policy

Indicators of impairment and determining recoverable amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Authority determines the asset's recoverable amount under AASB

136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the Authority no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

An impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

Impairment losses are reversed through income.

3.5 Intangibles and amortisation expense

3.5.1 Closing balances and reconciliation of carrying amount

	Software: Internally generated		Software: Work in progress		Total software	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Gross	29,327	28,078	3,254	1,659	32,581	29,737
Less: Accumulated amortisation	(13,825)	(10,886)	-	-	(13,825)	(10,886)
Carrying amount at 30 June	15,502	17,192	3,254	1,659	18,756	18,851

Represented by movements in carrying amount

Carrying amount at 1 July	17,192	19,271	1,659	661	18,851	19,932
Acquisitions through internal development	-	-	2,843	1,731	2,843	1,731
Transfers in	1,248	733	-	-	1,248	733
Disposals	-	-	-	-	-	-
Transfers out	-	-	(1,248)	(733)	(1,248)	(733)
Amortisation expense	(2,938)	(2,812)	-	-	(2,938)	(2,812)
Carrying amount at 30 June	15,502	17,192	3,254	1,659	18,756	18,851

3.5.2 Recognition and measurement

Accounting policy

All intangible assets of the Authority are internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the Authority's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally generated intangible assets is expensed when incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

3.5.3 Amortisation expense

Accounting policy

All intangible assets of the Authority have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the Authority. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the Authority intangible assets is zero.

Disclosure — amortisation rates

	Useful life (years)
Software internally generated	6–10

3.5.4 Impairment

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Authority determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the Authority, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value in use.

3.6 Payables

	2025 \$'000	2024 \$'000
Trade Creditors	1,036	3,114
Other	335	235
Total	1,371	3,349

Accounting policy — payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount, i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

3.7 Accrued employee benefits

	2025 \$'000	2024 \$'000
Salaries payable	353	-
Annual leave levy payable	1,057	1,139
Long service leave levy payable	254	256
Total	1,664	1,395

Accounting policy — accrued employee benefits

No provision for annual leave or long service leave is recognised in the Authority's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

3.8 Provisions

	2025 \$'000	2024 \$'000
Relief teacher reimbursement	93	17
Total	93	17
<i>Movement</i>		
Balance at 1 July	17	1,282
Additional provision made	1,367	2,188
Provision utilised through payments	(1,172)	(1,230)
Unused amounts reversed	(119)	(2,223)
Balance at 30 June	93	17

Accounting policy — provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

Key estimates and judgements: provisions

At certain times during the year, the Authority requests schools to release teachers to undertake duties for the Authority as assessors and subject matter experts. Schools are entitled to claim the cost of a relief teacher, which the Authority has an obligation to pay. As it is uncertain as to how many schools will claim, a percentage has been estimated based on past claim rate data. All claims are expected to be made within 12 months.

3.9 Other current liabilities

	2025 \$'000	2024 \$'000
Contract liabilities	43	35
Total	43	35

Disclosure — contract liabilities

Contract liabilities arise from contracts with customers and are associated with revenue being billed but performance obligations unsatisfied.

The entire amount included in the contract liability balance at 1 July 2024 has been recognised as revenue in 2024–25.

Contract liabilities at 30 June 2025 include \$43,000 which relates to application fees for external senior examinations that are yet to be held. This amount will be recognised as revenue in October 2025.

4 Notes about risk and other accounting uncertainties

4.1 Financial risk disclosures

4.1.1 Financial instrument categories

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Authority becomes party to the contractual provisions of the financial instrument. The Authority has the following categories of financial assets and financial liabilities:

		2025 \$'000	2024 \$'000
Financial assets	Notes		
Cash and cash equivalents	3.1	38,150	37,555
Financial assets at amortised cost			
<i>Receivables</i>	3.2	1,620	2,259
Total financial assets		39,770	39,814
Financial liabilities			
Financial liabilities at amortised cost			
<i>Payables</i>	3.6	1,371	3,349
Total financial liabilities at amortised cost		1,371	3,349

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

4.1.2 Risks arising from financial instruments

Risk exposure

Financial risk management is implemented pursuant to government and Authority policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Authority. All financial risk is managed by the Financial Services Unit under policies approved by the Authority. The Authority provides written principles for overall risk management, as well as policies covering specific areas.

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the Authority may incur financial loss because of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note 3.2).
Liquidity risk	The risk that the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Authority is exposed to liquidity risk in respect of its payables (Note 3.6).

Risk exposure	Definition	Exposure
Market risk	<p>The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The Authority does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>The Authority is exposed to interest rate risk through cash deposited in interest bearing accounts (Note 3.1).</p>

Risk measurement and management strategies

The Authority measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis, earnings at risk	The Authority manages credit risk using a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the Authority invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	<p>The Authority manages liquidity risk using a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet employee and supplier obligations as they fall due.</p> <p>This is achieved by ensuring that minimum levels of cash are held within the various bank accounts to match the expected duration of the various employee and supplier liabilities.</p>
Market risk	Interest rate sensitivity analysis	The Authority does not undertake any hedging in relation to interest risk and manages its risk as per the Authority's liquidity risk management strategy articulated in the Authority's Financial Management Practice Manual.

4.1.3 Liquidity risk — contractual maturity of financial liabilities

The following tables sets out the liquidity risk of financial liabilities held by the Authority. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date.

		2025	Contract maturity payable in			2024	Contract maturity payable in		
		Total	< 1 year	1–5 years	> 5 years	Total	< 1 year	1–5 years	> 5 years
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Notes									
Financial liabilities									
Payables	3.6	1,371	1,371	–	–	3,349	3,349	–	–
Total		1,371	1,371	–	–	3,349	3,349	–	–

4.2 Contingencies

The Authority was not committed to any guarantees or undertakings at 30 June 2025. There are no other known contingent assets or liabilities at the date of this report.

4.3 Events after the balance date

There have been no events after year end that have had either a significant or material impact on the financial statements.

4.4 Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued with future effective dates are set out below:

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028–29 financial year for the Authority.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows.

The AASB is aware that these are issues that need to be clarified in applying AASB 18's new requirements to not-for-profit entities. The AASB expects to conduct outreach with not-for-profit and public sector entities to address these issues, and expects that modifications to AASB 18 for application by these entities could take the form of guidance, exemptions and alternative requirements.

The Authority will make an assessment of the expected impacts of AASB 18 after AASB has decided on the modifications to AASB 18's changes will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

All other Australian accounting standards and interpretations with future effective dates are not applicable to the Authority.

5 Notes on our performance compared to budget

5.1 Budgetary reporting disclosures

This section contains explanations of major variances between the Authority's actual 2024–25 financial results and the original budget presented to Parliament.

5.1.1 Explanation of major variances — statement of comprehensive income

User charges and fees	User charges and fees exceeded budget (\$0.77m), primarily due to higher-than-expected collections across both regulatory and non-regulatory fee categories. Regulatory fees were above budget (\$0.55m), largely driven by increased student enrolments. Non-regulatory fees exceeded budget (\$0.22m), primarily due to increased revenue from offshore school programs.
Other revenue	Other revenue was below budget (\$0.04m), primarily due to lower-than-expected income from both miscellaneous and reimbursement sources.
Other expenses	Other expenses were below budget (\$0.01m), primarily due to a decrease in insurance premiums from the Queensland Government Insurance Fund (QGIF).

5.1.2 Explanation of major variances — statement of financial position

Cash and cash equivalents	Part of the variance for cash and cash equivalents (\$4.16m) is attributable to a lower actual opening balance, compared to what was estimated in the budget, because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is substantially due to the factors outlined in the explanations of major variances for the statement of cash flows.
Prepayments	The increase is due to both new and renewed contracts for ICT software and hardware maintenance services (\$0.22m).
Property plant and equipment	The variance in property, plant and equipment is mainly due to the actual opening balance being lower than budgeted (\$0.62m).
Payables	Payables were below budget (\$1.51m), the lower-than-expected balance reflects the earlier settlement of outstanding invoices, and a reduced volume of accruals required at 30 June compared to budget assumptions.
Accrued employee benefits	This variance is from increased payables for annual leave and long-service leave levies in line with higher employee expenses (\$0.49m)
Provisions	Provisions were below budget (\$1.439m) due to a reduction in the provision for relief teacher reimbursement. This decrease was driven by a combination of factors, including a change in the timing of Confirmation Event 1, which resulted in higher-than-expected casual wages being expensed, and fewer professional development workshops being held for the implementation of the Australian Curriculum v9.0.
Other current liabilities	Other current liabilities were above budget (\$0.01m) due to higher unearned revenue. This was driven by an increase in student registrations to sit senior external examinations, with revenue received in advance of service delivery recognised as unearned revenue.

5.1.3 Explanation of major variances — statement of cash flows

User charges and fees	Cash inflows from user charges and fees are higher than the budgeted (\$1.25m) due to the same factors outlined in the major variances for the statement of comprehensive income.
GST input tax credits from ATO	Cash inflows from GST input tax credits are higher than budget (\$0.38m) due to an increase with supplies and services expenditure.
GST collected from customers	GST collected from customers was (\$0.13m) below budget. This variance is due to higher-than-anticipated GST-inclusive revenue estimates, which led to an overstatement of GST amounts expected to be collected.
Other inflows	Other inflows are below budget (\$0.04m), due to the same factors outlined in the major variances for other revenue within the statement of comprehensive income.
GST remitted to Australian Taxation Office	GST remitted to Australian Taxation Office was (\$0.13m) below budget. This variance is due to higher-than-anticipated GST-inclusive revenue estimates, which led to an overstatement of GST amounts expected to be collected.
GST paid to suppliers	Cash outflows for GST paid to suppliers is higher than budget (\$0.24m) due to the same factors outlined in the major variances for payables within the statement of financial position.
Other outflows	Other outflows are lower than the budget (\$0.02m) due to the same factors outlined in the major variances for other expenses within the statement of comprehensive income.
Payments for property, plant and equipment	Payments for property, plant and equipment exceeded budget (\$0.05m) due to unanticipated purchases made during the financial year. These acquisitions were not included in the original capital expenditure plan but were required to support operational needs.
Payments for intangibles	Payments for intangibles were above budget (\$1.64m) due to a combination of new software development and continued capital investment in enhancements to existing applications supporting both the Queensland Certificate of Education (QCE) system and the Australian Curriculum.

6 Other information

6.1 Key management personnel (KMP) disclosures

6.1.1 Details of key management personnel

The Authority's responsible Minister is identified as part of the Authority's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Education and the Arts.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2024–25 and 2023–24. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position responsibility
Board Member	The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.
Chief Executive Officer	The Chief Executive Officer is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QCAA in accordance with relevant legislation.
Executive Director, Curriculum Services Division	The Executive Director, Curriculum Services leads the development, implementation and promotion of QCAA's policy approach to curriculum, learning, assessment and reporting. Within this context, the position leads multiple projects to support the QCE system.
Executive Director, Assessment, Reporting and ICT Systems Division	The Executive Director, Assessment, Reporting and ICT Systems is responsible for the development and implementation of strategies to support QCAA's assessment capability and to manage the quality assurance processes for QCAA's testing, certification and assessment functions. The position is also responsible for the release of accurate student achievement data, and the development, implementation and evaluation of QCAA's information technology systems.
Executive Director, Strategy, Planning and Corporate Support Division	The Executive Director, Strategy, Planning and Corporate Support is accountable for the delivery of strategic corporate outcomes and the development, implementation and evaluation of QCAA's corporate governance arrangements.
Director, Strategic Engagement Branch	The Director, Strategic Engagement provides high-level advice on government relationship management and coordinates policy development and communication of QCAA policy and information to stakeholders.

6.1.2 KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's *Members' Remuneration Handbook*. The Authority does not bear any cost of remuneration of the Minister. The majority of

Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Board members and the Chief Executive Officer are paid the remuneration and allowances decided by the Governor in Council under sections 26(1) and 34(1) of the *Education (Queensland Curriculum and Assessment Authority) Act 2014*.

Remuneration policy for the Authority's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2023*. Individual remuneration and other terms of employment are specified in employment contracts.

6.1.3 KMP remuneration expenses

Remuneration expenses for those KMP comprise the following components:

- Short-term employee expenses include salaries, allowance and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position.
- Long-term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

The following disclosures focus on the expenses incurred by the Authority attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

2024–25

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post-employment expenses \$'000	Termination benefits \$'000	Total expenses \$'000
Authority employees					
Chief Executive Officer (to 30 June 2025)	301	8	37	—	346
Executive Director, Curriculum Services Division	220	6	28	—	254
Executive Director, Assessment, Reporting and ICT Systems Division	233	6	30	—	269
Acting Executive Director, Assessment, Reporting and ICT Systems Division (from 5 August to 13 December 2024)	74	2	9	—	85
Executive Director, Strategy, Planning and Corporate Support Division	234	6	29	—	269
Director, Strategic Engagement Branch	175	5	22	—	202

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post-employment expenses \$'000	Termination benefits \$'000	Total expenses \$'000
Authority employees					
Chief Executive Officer	298	8	37	-	343
Executive Director, Curriculum Services Division	213	6	28	-	247
Executive Director, Assessment, Reporting and ICT Systems Division	206	5	32	-	243
Executive Director, Strategy, Planning and Corporate Support Division	211	5	32	-	248
Director, Strategic Engagement Branch	159	4	21	-	184

6.1.4 Board remuneration

The Queensland Government determines appropriate payment for part-time chairs and members of government boards, committees and statutory authorities. Payments are made in accordance with the Executive Council minute for each member appointed as approved by the Governor in Council.

	Member appointed from	Member appointed to	2025 \$'000	2024 \$'000
Board members				
Carol Nicoll (Chair)	July 2022	June 2025	17	17
Michael De'Ath (Member) ¹	January 2022	November 2024	-	-
Stacie Hansel (Member) ¹	November 2024	Ongoing	-	-
Christopher Mountford (Member)	July 2022	June 2026	8	8
Allan Blagaich (Member)	September 2023	June 2026	8	8
Doune Macdonald (Member)	July 2022	June 2026	8	8
Terence Burke (Member)	July 2022	June 2026	9	9
Cresta Richardson (Member)	July 2022	June 2026	8	8

1. This board member is not remunerated as they are a public sector employee.

6.1.5 Performance payments

No KMP remuneration packages provide for performance or bonus payments.

6.2 Related party transactions

6.2.1 Transactions with people/entities related to KMP

There were no material transactions with people/entities related to KMP.

6.2.2 Transactions with other Queensland Government-controlled entities

The Authority's primary ongoing source of funding from Government for its services is grant revenue (Note 2.1.2), which is provided by the Department of Education and the Arts. The Authority makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include payroll tax, workers' compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

6.3 First year application of new accounting standards or changes in accounting policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the Authority for the first time in 2024–25 had any material impact on the financial statements.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2024–25.

6.4 Taxation

The Authority is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable from, and GST payable to the ATO, are recognised (refer Note 3.2.)

6.5 Climate risk disclosure

6.5.1 Whole-of-government climate-related reporting

The State of Queensland, as the ultimate parent of the Authority, provides information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate> and <https://www.treasury.qld.gov.au/energy-and-climate>

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

6.5.2 Authority accounting estimates and judgements — climate-related risks

The Authority addresses the financial impacts of climate-related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The Authority has not identified any material climate-related risks relevant to the financial report at the reporting date, however, it constantly monitors the emergence of material climate-related risks that may impact the financial statements of the Authority, including directives from Government or Queensland Treasury.

No adjustments to the carrying value of assets were recognised during this financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the Authority.

Management certificate of the Queensland Curriculum and Assessment Authority

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Curriculum and Assessment Authority for the financial year ended 30 June 2025 and of the financial position of the Authority at the end of that year; and

We acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Claude Jones

Acting Chief Executive Officer



25 August 2025

Doune Macdonald

Acting Chair



25 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Curriculum and Assessment Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Curriculum and Assessment Authority.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



26 August 2025

Bhavik Deoji
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 1
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	i Page 33
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside front cover
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Inside front cover
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Pages 3–6
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 15
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 15
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Page 15
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 34
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 12
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 12
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Pages 7–11; Appendix 1, page 31
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 14
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 14
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 14
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Pages 11, 27
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 11
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Pages 11, 27
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 27
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 28
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	N/A

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Pages 28–30
	• Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Appendix 3, page 32
Open Data	• Statement advising publication of information	ARRs – section 16	Appendix 2, page 32
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au , Appendix 2, page 32
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au , Appendix 2, page 32
	• Queensland Language Services Policy	ARRs – section 31.3	N/A
	• Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	Appendix 4, page 32
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 67
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 68–69

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies

