

# ANNUAL REPORT

## **2024–2025**



## Human rights commitment

We will create a stronger, fairer Queensland by respecting, protecting and promoting human rights in everything we do.

## About the annual report

The annual report plays an important role in fulfilling the department's commitment to accountability and transparency. The report details achievements against the department's *Service Delivery Statement 2024–25* and *Strategic Plan 2024–28*.

## Interpreter services



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## Attribution

Content from this annual report should be attributed as: *The State of Queensland (Department of Education) Annual Report 2024–25*.

# Acknowledgment of Country

The Department of Education acknowledges the Traditional Custodians of this land. We extend our respect to Elders, past and present, and Aboriginal peoples and Torres Strait Islander peoples.

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# Letter of compliance

15 September 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 2024–2025 and financial statements for the Department of Education.

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 (Qld), and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the 2024–25 financial year. That is, it reflects the structure, operations and performance of the agency as it now exists.

A checklist outlining the annual reporting requirements is provided at page 174 of this annual report.

Yours sincerely



Sharon Schimming  
**Director-General**  
**Department of Education**

# Message from the Director-General

The Department of Education is committed to giving all children a strong start and empowering students to realise their full potential. At the heart of this commitment lies our dedication to delivering quality teaching, driving improved educational outcomes, and fostering inclusive practices – because every student, regardless of their background or circumstances, deserves the opportunity to thrive.

The transformative benefits of an early childhood education lay the foundations for a bright future. In 2024–25, the free kindy program continued to expand and gain momentum, offering quality early learning in the year before Prep while also providing much-needed cost of living relief to families across Queensland.

Our commitment to early childhood education focused not only on expanding access, but also on ensuring a safe environment and building a strong and capable workforce. Throughout the year, we delivered a range of initiatives to attract, retain, and upskill educators, including offering financial incentives to join the profession, providing scholarships for further study, and raising the profile of the profession through targeted campaigns. We have also committed to expand the department's early childhood regulatory workforce from 2025–26 to further strengthen regulation and ensure quality and safety in early childhood education and care services.

In March 2025, Queensland entered into the *Better and Fairer Schools Agreement* with the Commonwealth Government – a landmark commitment to increase funding for Queensland state schools making sure every student has access to the resources and support they need to reach their full potential.

We have continued our focus on the core foundations of learning, delivering quality teaching and learning, investing in our valued workforce, reducing red tape for teachers, and maintaining safe and disciplined classrooms.

Throughout 2024–25, we achieved some of our best report card results for English and mathematics since the Australian Curriculum was implemented in 2012. We also improved our NAPLAN participation rate which was the highest across all year levels since 2019.

These achievements can be attributed to our united focus on lifting outcomes for every student and the dedication of our schools and their communities.

Teachers are at the heart of shaping the future of our students and too much red tape and administrative burden takes them away from focusing on teaching and learning. Over the past year, we have consulted extensively to develop our draft *Red Tape Reduction Action Plan*. We have already commenced implementing a range of initiatives to reduce workload in schools, including streamlining procurement processes, establishing a single contact point for teacher recruitment, setting consistent statewide expectations for parent-school communication, introducing a *one-plan-per-student* approach to student needs, and launching the *Small Schools Support Plan*.

In 2025, we launched the Queensland Virtual Academy, our biggest classroom, providing innovative learning opportunities to more than 4,000 students in 365 state schools, removing boundaries, particularly for regional and rural students.

Bullying is a complex community issue with significant impacts on students. In 2024–25, we launched a nation-leading plan and initiatives to address bullying in schools. Tailored interventions, expanded wellbeing services, and enhanced crisis support for parents and carers are supporting Queensland’s learners, with additional programs to follow.

In 2025–26 we will also make our successful Behaviour Boost permanent, providing state schools with additional resourcing to support implementation of behaviour management strategies. Following our successful pilot of Workplace Health and Safety Officers in schools, we will now rollout almost 140 additional positions.

In 2024–25, we continued delivering critical educational infrastructure to meet the needs of our diverse and growing communities. In addition to opening 2 new schools in Redland Bay and Bellbird Park, we enhanced our existing education facilities with \$1.18 billion in upgrades or new construction.

On 1 November 2024, the Government announced that Arts Queensland would transition to the Department of Education. We welcome this opportunity to foster a vibrant arts culture in Queensland and in 2025–26 we will launch our new 10-year strategy to deliver a thriving creative sector and vibrant statewide arts scene.



The first half of 2025 presented significant challenges due to a number of severe weather events across our state. Staff and communities continued to demonstrate resilience and commitment as we navigated these events and continued to deliver a high-quality early childhood and education system and a vibrant arts and cultural sector for Queenslanders.

Our achievements throughout the year have been made possible by the unwavering dedication of our early childhood staff, school leaders, teachers, support staff in schools, and departmental staff. I thank them all for the work they do each day to shape a future where education becomes a pathway to opportunity and success for every child and student, and arts drives our creative economy across Queensland.

**Sharon Schimming**  
**Director-General**

# Our department

Our vision is for equity and excellence in everything we do.

Our purpose is to deliver a high equity, high quality early childhood and education system which provides a strong start for all children and supports every student to realise their potential.

## Machinery-of-government changes

The following table outlines the divisions that joined the department due to machinery-of-government changes on 1 November 2024, and the related annual report where the financial statements can be found for the 2024–25 reporting period.

Joined the department	Date of transfer	Related Annual report*
Arts Queensland	1 November 2024	Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism

Notes:

\*Financial statements for the period 1 July 2024 – 31 October 2024 can be found in the related annual report.

As a result of the machinery-of-government changes the following statutory bodies were transferred to the Minister for Education and the Arts' portfolio from 1 November 2024.

- Queensland Art Gallery Board of Trustees.
- Board of the Queensland Museum.
- Queensland Performing Arts Trust.
- Queensland Theatre Company.
- Library Board of Queensland.

The statutory bodies are required to produce their own annual reports.

# Our strategic direction

Our *Strategic Plan 2024–28* was published on 1 July 2024, with an update on 30 April 2025 to reflect machinery-of-government changes.

The *Strategic Plan 2024–28* outlines how we will achieve our vision through our strategic objectives:

- A strong start for all children.
- Every student realising their potential.
- Vibrant arts and culture across the State.

Achieving our strategic objectives is supported by our focus on capable people delivering our vision and investing in infrastructure and information technology to build sustainable, energy-efficient and future-focused teaching and learning facilities.

Each objective has a set of strategies to achieve our goal, and performance measures to monitor our progress.

The *Strategic Plan 2024–28* can be accessed here:

<https://qed.qld.gov.au/our-publications/strategiesandplans/Documents/strategic-plan-2024-28-2025-update.pdf>.

# Our strategic objectives and service areas

Our strategic objectives are delivered through our service areas, which support us to provide a broad range of responsive services to support government and departmental commitments and priorities.

Strategic objective	Service area
A strong start for all children	<b>Early Childhood Education and Care</b>  Queensland children engaged in quality early years programs that support learning and development and strengthen successful transition to school.

<b>Every student realising their potential</b>	<b>School Education</b>  Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.
<b>Vibrant arts and culture across the State</b>	<b>Arts Queensland</b>  Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

Each service area includes performance information about how we achieve the desired service delivery outcomes by delivering services efficiently and effectively.

## Our challenges

In delivering on our strategic objectives, we identified the following challenges.

<b>Skilled workforce</b>	Ensure workforce design, supply, retention and capability meet our service delivery needs and reflect our diverse communities.
<b>Digital security</b>	Enhance capacity and capability to maintain the integrity and security of our information and systems.
<b>Building resilience</b>	Strengthen our prevention and preparedness for disruptive events and climate impacts.
<b>Future-proofed investment</b>	Respond to the needs of diverse communities, considering their strengths and aspirations, the impact of cost of living pressures, and investment for future generations.
<b>Safety and wellbeing</b>	Address complex issues impacting the wellbeing and safety of children, students, communities and workplaces.

## Our opportunities

We also identified opportunities to deliver on our strategic objectives.

<b>Leadership at every level</b>	Empower leaders at every level through high quality development opportunities.
<b>Integrated services</b>	Work across government and foster meaningful partnerships to respond to changing communities.
<b>Performance improvement</b>	Drive improved services to deliver great outcomes for Queenslanders.
<b>Innovation</b>	Assess our impact and embed future focused approaches to drive outcomes and innovation.
<b>Investment</b>	Target responses and investment to deliver better outcomes for children, young people, families and communities.
<b>Artistic and cultural identity</b>	Invest Queensland's unique arts, cultural and social identity with partners to improve cultural, economic and social outcomes.

In everything we do we consider child and student protection and safety, workplace health and safety, information security and integrity.

The department monitors and manages its strategic risks and the areas of lowest risk appetite to respond to our challenges and opportunities and deliver our strategic objectives. Information about initiatives to manage these risks can be found throughout the report.

## Queensland Government's objectives for the community

The government's direction is informed by its broad objectives for the community. The objectives reflect the government's vision for Queensland. We support the following objectives:

- Safety where you live—by supporting early intervention to keep young people engaged in learning and strengthening safety in early childhood services and schools.

- A better lifestyle through a stronger economy—by providing access to quality early childhood and education and investing in arts and culture across the state to deliver outcomes for Queenslanders.
- A plan for Queensland’s future—by building the infrastructure needed for a growing population, putting more teachers in safer schools and preparing young Queenslanders for the future.

## Queensland public service values

The Queensland public service values guide our employees’ behaviour and decision-making:

- Customers first.
- Ideas into action.
- Unleash potential.
- Be courageous.
- Empower people.

The importance of adhering to and demonstrating the values is promoted through our *Integrity Framework*, Mandatory All Staff Training and Management Foundations program.

## Public sector ethics

We are committed to embedding a robust organisational culture that celebrates acting with integrity and demonstrating the highest standards of ethical conduct.

Our approach to public sector ethics is contained within our *Integrity Framework* and *Standard of Practice* (SOP), which supports and is aligned to the *Public Sector Ethics Act 1994* (Qld) and the *Code of Conduct for the Queensland Public Service* (COCQPS).

A range of measures ensure our people have the appropriate knowledge, and our administrative procedures and management practices promote public sector ethics, including:

- Our Mandatory All Staff Training program is completed within one week of joining the department and annually thereafter. The program contains components on our values, the operation of the COCQPS and the SOP and disciplinary action in the event of a breach.

- Our Management Foundations program is completed by all leaders and financial delegates and builds their understanding of the legislative, regulatory and operational responsibilities and accountabilities of leaders.
- Our *Decision-making framework* and guide support our staff to make good decisions in the best interests of the community we serve.
- Our *Annual Action Plan: Implementing the Integrity Framework* monitors, maintains and manages governance controls to improve performance and embed a zero-tolerance approach to fraud and corruption.

## Reframing the relationship

We are committed to reframing our relationship with Aboriginal communities and Torres Strait Islander communities and to moving forward together with mutual respect.

Our 2024 *Reframing the Relationship plan* committed to developing our cultural capability when we provide advice to government and when we deliver services to the community. Our commitment is embedded within our key strategies, including *Equity and Excellence*, which acknowledges that valuing Aboriginal cultures and Torres Strait Islander cultures and voice is essential in our approach to student engagement and learning, and the *Early Childhood Workforce Strategy* which was co-designed with Aboriginal educators and Torres Strait Islander educators. A self-audit undertaken of the 2024 *Reframing the Relationship plan* found that we had effectively implemented actions to improve our cultural capability.

Information on our actions to reframe the relationship with Aboriginal peoples and Torres Strait Islander peoples can be accessed here:

<https://qed.qld.gov.au/our-publications/strategiesandplans/Documents/reframing-the-relationship-plan.pdf>.

## Our people

As at 30 June 2025, we had over 98,000 employees (headcount), or over 78,000 full-time equivalents (FTE). Approximately 94% of the Education workforce (FTE) are based in schools.

The table below shows the FTE as at 30 June 2025.

**Table 1: Staffing**

Service area	2024–25 Adjusted Budget	2024–25 Actual
Total FTE <sup>1, 2</sup>	77,602	78,423.1

Notes:

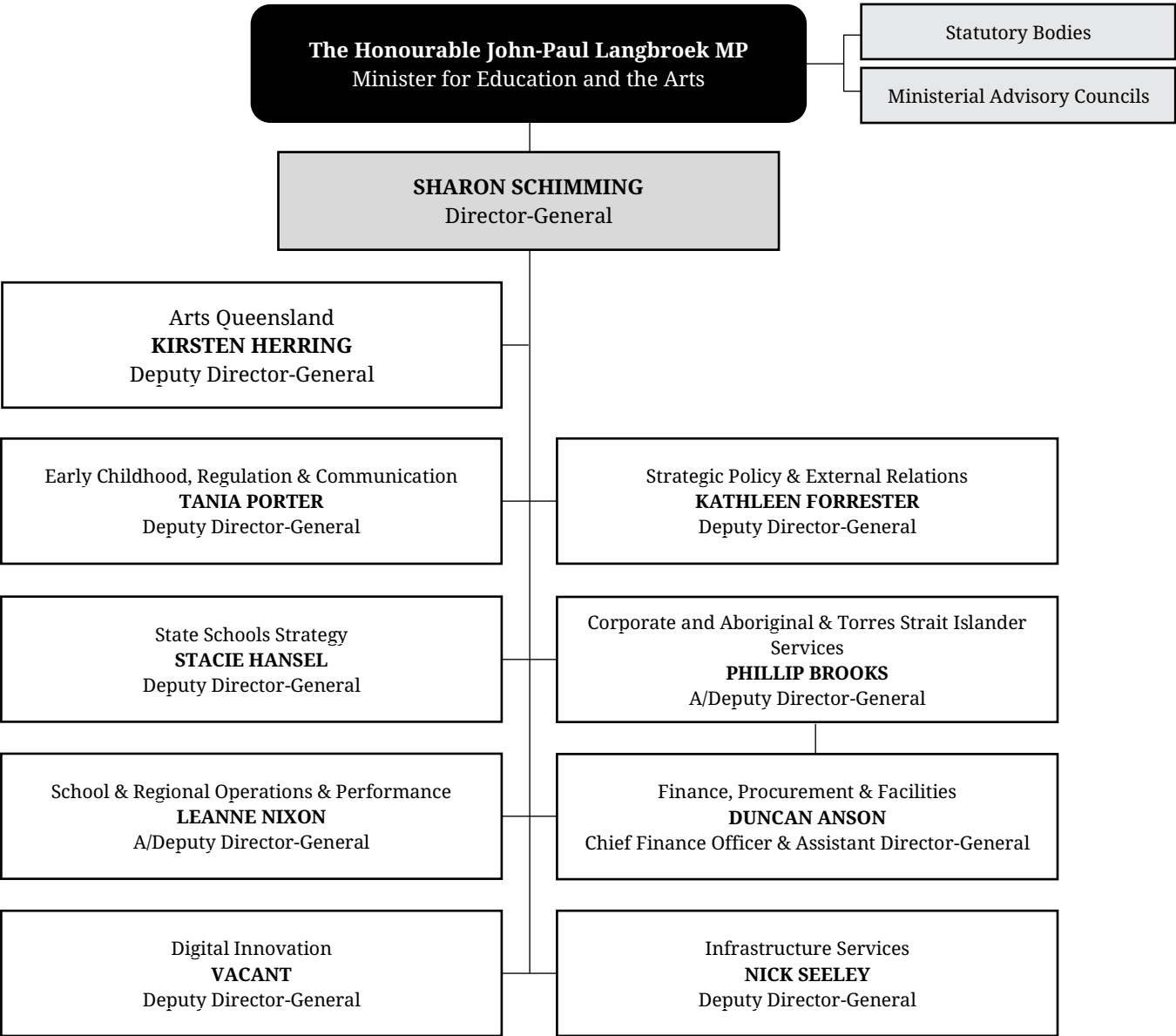
1. The 2024–25 Adjusted Budget information disclosed is on a post-machinery-of-government basis.
2. The 2024–25 Actual is based on 30 June 2025 MOHRI Reporting.



# Our structure

In 2025, the department began realigning its functions to better support our strategic goals, improve service delivery to regions and schools, boost efficiency, and simplify our work processes.

As of 30 June 2025, the department's executive leadership structure was undergoing a transition to align with the following structure:



## **Our divisions and Executive Leadership Team**

Each division is represented on the department's Executive Leadership Team (ELT), which provides strategic direction and oversight of outcomes, financial performance and good governance of the department.

### **Sharon Schimming**

*Director-General*

Sharon has more than 30-years' experience in education, with 20-years' of Principalship, Regional Director of North Queensland, Deputy Director-General of Early Childhood and Educational Improvement, and most recently Associate Director-General, Early Childhood and State Schools.

As Director-General, Sharon provides strategic leadership in the development and implementation of a range of statewide initiatives to improve outcomes for Queensland's children – from early childhood through to high school – and represents the department on a range of national and state boards and government working parties.

### **Kirsten Herring**

*Deputy Director-General*

*Arts Queensland*

Kirsten is responsible for the department's investment in arts infrastructure, arts organisations, grant programs and development of arts policy. This includes the management of the state's \$1 billion in arts and cultural assets, including the Queensland Cultural Centre, Festival House, Judith Wright Arts Centre and Bulmba-ja in Cairns. Her role also oversees \$60 million investment in 80 arts and cultural organisations across the state, as well as the funding of creative development activities, arts projects, and touring activities across Queensland. Kirsten provides governance, budget, and Ministerial liaison support to the state's five arts statutory bodies and four arts government-owned companies.

Kirsten holds a Bachelor of Arts, and a Master of Business Administration and has experience working across economic development, tourism and major events. She is a graduate of the Australian Institute of Company Directors, and in recognition of her contributions to arts policy and cultural tourism, Kirsten was awarded a Public Sector Medal in 2018.

**Tania Porter***Deputy Director-General**Early Childhood, Regulation and Communication*

As Deputy Director-General for Early Childhood, Regulation and Communication, Tania leads the development and implementation of key policy reforms to improve outcomes for Queensland children and families. Tania is dedicated to ensuring all children have access to high-quality programs that support learning, development and successful school transitions.

Tania's leadership extends to the Non-state Schools Accreditation Board (NSSAB), where she collaborates with non-state school governing bodies to maintain quality accreditation and funding eligibility. She also oversees the department's Queensland home education, supporting diverse educational philosophies and ensuring compliance with legislative requirements for high-quality home education programs.

In addition, Tania leads delivery of the department's communication and events, driving engagement with school staff, families and the wider community. Her work includes delivering award-winning state school events and innovative initiatives that create engaging opportunities for young learners to thrive.

**Stacie Hansel***Deputy Director-General**State Schools Strategy*

Stacie is an experienced and effective education leader who has served the Queensland state school system as a teacher, principal and system leader since 1996. Stacie provides visionary, values-based leadership and management to inspire equity, excellence and continuous improvement in education delivery across Queensland.

Stacie leads the State Schools Strategy division, which supports 1,266 Queensland state schools, delivering *Equity and Excellence* to position Queensland state education as a progressive, high-performing system that realises the potential of every student. The division is driven by innovation to embed future focused learning and opportunities for students and teachers to connect across Queensland.

**Kathleen Forrester***Deputy Director-General**Strategic Policy and External Relations*

Kathleen is an experienced senior executive with a track record of leading policy, funding reforms and intergovernmental negotiations in education, health, and human services. Kathleen has executive experience in the Queensland, New South Wales and Victorian Governments as well as the private sector.

Kathleen leads the Strategic Policy and External Relations division, which adopts a strategic approach to policy, intergovernmental relations, performance, legislation, monitoring, reporting, and governance functions for schooling at a whole-of-government and national level. The division ensures accountable and transparent administration of funding to non-state schools and community organisations.

In 2024–25, the division also regulated services for students in non-state schools, home education and international student programs.

**Phillip Brooks**

*A/Deputy Director-General*

*Corporate and Aboriginal & Torres Strait Islander Services*

Phillip has more than 24-years' experience in the areas of justice, children and youth services in Queensland, in roles such as Deputy Director-General, Regional Director, Executive Director and Commissioner at the Queensland Family and Child Commission.

Phillip is a descendant of the Bidjara Tribe (Great Grandfather), the Kairi Tribe (Great Grandmother) and the Ducabrook Clan located at Springsure, Central Queensland.

Phillip provides leadership and oversight for the department's human resources strategy, finance, procurement and facilities, legal services and internal audit, as well as overseeing partnerships, programs and policies to improve educational outcomes for Aboriginal students and Torres Strait Islander students.

**Nick Seeley**

*Deputy Director-General*

*Infrastructure Services*

Nick's almost 40-years' public sector experience crosses areas including education, justice, First Nations, training, industrial relations and racing. With 15-years' as Executive Director in the Department of Education, Nick is committed to delivering services that achieve the department's vision to realise the potential of every student.

Nick leads the Infrastructure Services division, which plans and accounts for population growth—responding to the needs of local communities—and is responsible for driving sustainable investment to optimise, renew and maintain educational infrastructure while providing suitable, safe and contemporary learning environments that support a focus on quality teaching and learning.

**Leanne Nixon**

*A/Deputy Director-General*

*School and Regional Operations and Performance*

Leanne is a senior executive with more than 35-years' of dedicated service in the public sector, having held key executive leadership roles across the New South Wales, Northern Territory, and Queensland education systems. Throughout her career, she has driven transformative changes across some of Australia's largest and most complex systems. Her strategic oversight has significantly impacted operations and risk management in diverse environments, particularly in remote and disadvantaged communities.

Leanne leads School and Regional Operations and Performance, which implements high-impact projects that enhance student outcomes and wellbeing services. The division is also focused on place-based and system initiatives informed by regional performance assessments. The division's work strengthens alignment between regional offices and central administration, ensuring that the needs of school communities are effectively addressed to lift learning outcomes for children.

**Duncan Anson**

*Assistant Director-General*

*Finance, Procurement and Facilities*

*Chief Finance Officer*

Duncan has over 25-years' experience in the Queensland public sector, is a fellow member of CPA Australia, a graduate of the Australian Institute of Company Directors and holds a Bachelor of Business (Accounting).

Duncan is responsible for managing the department's finance, procurement and facilities strategy, functions and systems. Through his delegated responsibilities under section 77 of the *Financial Accountability Act 2009* (Qld), Duncan provides strategic advice to the Director-General on financial resource management, budget management, effectiveness of financial systems, financial risks and sustainability.

More information about our current executives and organisational structure is available on our website at:

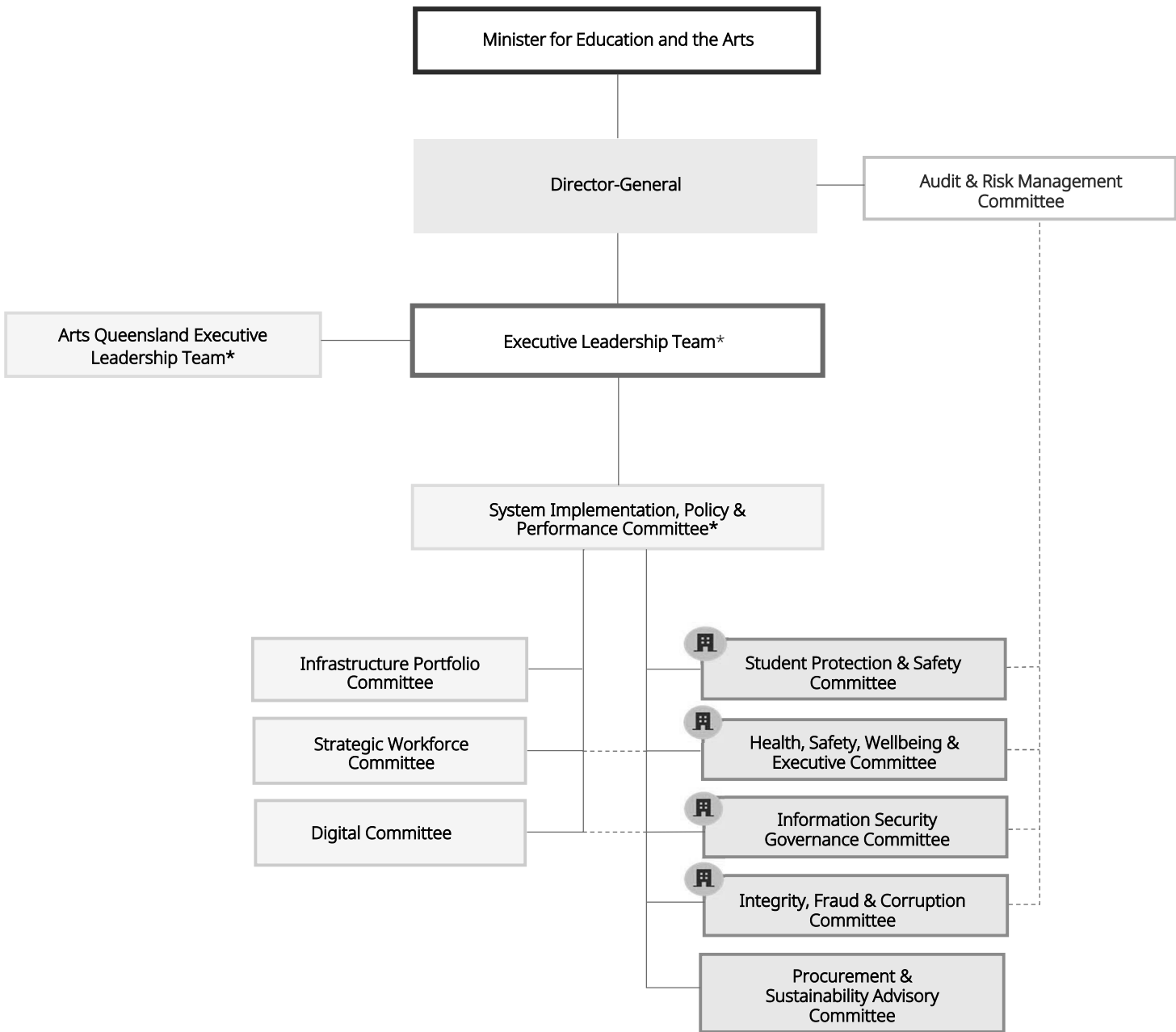
<https://qed.qld.gov.au/about-us/director-general-and-executives>.

## **Governance committees**


Our governance committees provide assurance through oversight and management of the department's strategic, enterprise and operational risks to ensure departmental priorities and objectives are achieved.


Further information about the key governance committees is available on the next page and at Appendix A (pages 97–113). Information on the department's Audit and Risk Management Committee (ARMC) is available at pages 90–91.


# Governance Committee Framework





Key:


 Areas of lowest risk appetite

 Strategic performance

 Risk-based, accountability

 Advisory

 Direct report

 Advisory

# Financial performance

The department continues to shape Queensland's future by delivering quality early childhood and care services, a high-performing education system which prepares every student for a bright future by equipping them with the knowledge and skills they need and supporting a vibrant arts and culture sector across the state.

In 2024–25, the department achieved an operating surplus of \$169.620 million, or 1.2% against a total departmental controlled budget of \$14.044 billion. Key investments and initiatives included:

- continuing free kindergarten for all eligible 4-year-old children of up to 15 hours per week, 40 weeks per year to relieve cost of living pressures for Queensland families, improve educational outcomes, and support labour market participation
- finalising delivery of more than 6,100 new teachers and more than 1,100 new teacher aides over 4 years and continuing to undertake initiatives, such as Turn to Teaching and Trade to Teach Internships, to attract and retain the teaching workforce
- delivering and maintaining cultural assets including the new theatre at Queensland Performing Arts Centre, increasing the state's capacity to present high quality cultural experiences
- commencing delivery of the state's commitment under the new *10-year Better and Fairer Schools Agreement – Full and Fair Funding*.

The department's material financial statement balances reflect our large school land and buildings portfolio across 1,266 state schools, and payment of salaries for over 78,000 FTE. Supplies and services expenses were predominantly represented by curriculum resources and school operating expenditure, as well as utility costs and the maintenance and upkeep of our large asset base on school sites.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009* (Qld), I have provided the Director-General with a statement regarding the financial internal controls of the department, in line with section 54 of the Financial and Performance Management



Standard 2019 (Qld). As the Chief Finance Officer, I have therefore fulfilled the minimum responsibilities as required by section 77(1)(b) of the *Financial Accountability Act 2009* (Qld).

**Duncan Anson**  
**GAICD, FCPA, B Bus**  
**Chief Finance Officer**

# Financial summary

The following financial summary provides an overview of the department’s financial results for 2024–25. For a comprehensive set of financial statements covering all aspects of the department’s activities, see the Financial Statements section of this annual report (from page 121). No totals have been adjusted for commercial-in-confidence requirements.

## Controlled Financial Performance

The department recorded an operating surplus of \$169.620 million for 2024–25. Table 2 summarises the financial results of the department’s operations for the last 3 years.

**Table 2: Summary of financial performance**

Financial snapshot	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Income	12,174,102	12,982,581	13,986,979
Expenses	12,029,441	12,859,590	13,817,359
<b>Operating surplus/(deficit)</b>	<b>144,661</b>	<b>122,991</b>	<b>169,620</b>

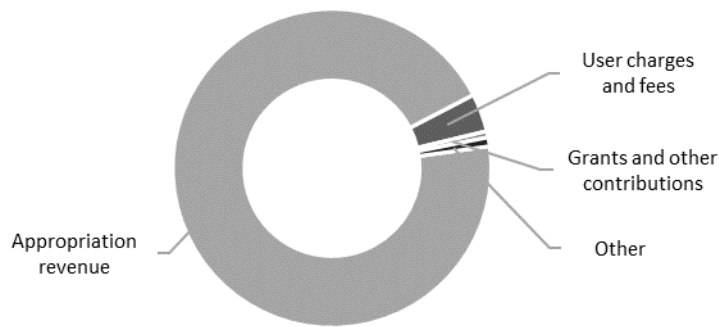
## Income

Income for our controlled operations totalled \$13.987 billion, an increase of \$1.004 billion from last year.

Departmental controlled services revenue (appropriation) was \$13.234 billion, an increase of \$1.050 billion from last year. This was largely due to additional funding for a range of school education related initiatives, election commitments, enterprise bargaining outcomes, increased funding to support kindergartens, funding to meet additional depreciation expenditure, as well as increased Commonwealth Government funding under the previous National School Reform Agreement and associated Bilateral Agreement.

**Figure 1: Controlled Income 2024–25**

Income	Income %	\$'000
Appropriation revenue	94.62	13,234,304
User charges and fees	3.86	539,918
Grants and other contributions	0.63	88,342
Other	0.89	124,415
<b>Total</b>		<b>13,986,979</b>

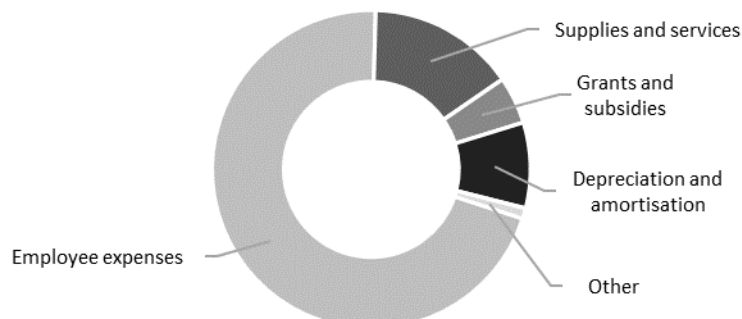


## Expenses

The department's total controlled expenses for 2024–25 were \$13.817 billion, an increase of \$957.769 million from last year. Employee expenses remain the agency's major expense component at 70.44% of total expenses and have increased by \$494.573 million from 2023–24. The increase is in line with the agency's commitment to improve student outcomes by providing more teachers, teacher aides and wellbeing professionals in schools to focus on students' needs, support for the delivery and management of the department's infrastructure program, as well as enterprise bargaining outcomes.

**Figure 2: Controlled Expenses 2024–25**

Expenses	Expenses %	\$'000
Employee expenses	70.44	9,733,809
Supplies and services	14.98	2,069,593
Grants and subsidies	4.81	664,590
Depreciation and amortisation	8.69	1,200,580
Other	1.08	148,787
<b>Total</b>		<b>13,817,359</b>



## Controlled Financial Position

The net assets position reported in the financial statements shows the net worth of \$38.984 billion as at 30 June 2025. Table 3 summaries the department's financial position for the last 3 years.

**Table 3: Summary of financial position**

Financial snapshot	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Assets	32,948,925	36,150,239	40,158,007
Liabilities	1,095,270	1,382,910	1,173,571
<b>Net assets/(liabilities)</b>	<b>31,853,655</b>	<b>34,767,329</b>	<b>38,984,436</b>

### Assets

The department held assets totaling \$40.158 billion at 30 June 2025, an increase of \$4.008 billion from 2023–24. The majority of the assets are land and buildings (including heritage buildings) which are reported under the heading 'Property, plant and equipment'. These assets increased by \$4.181 billion, mainly due to capital works under infrastructure investment programs including the provision of additional facilities at existing state schools experiencing faster enrolment growth and the impact of asset revaluations.

### Liabilities

The department held liabilities totalling \$1.174 billion at 30 June 2025, a decrease of \$209.339 million from 2023–24. This is mainly due to the decrease in the department's deferred appropriation payable to the Consolidated Fund.

The majority of the long-term financial liabilities relate to financing transactions emanating from Public Private Partnerships arrangements.

### Administered revenue

The department administers, but does not control, certain activities on behalf of the Queensland Government. The department received \$5.961 billion in administered funding which is an increase of \$403.851 million from 2023–24. Administered funding includes Commonwealth funding transfers to non-government schools, as well as state grants to statutory authorities, peak bodies for non-state schools and other entities, thereby enabling them to deliver agreed services to Queenslanders.

# Our service area performance

## Service area: Early childhood education and care

**Strategic objective:** A strong start for all children

We are setting the critical foundations for children's futures through quality early childhood services. We provide strategic leadership in early learning and child development through policy development and implementation, risk-based regulation, and continuous quality improvement. We use evidence-based strategies to increase the access, participation, inclusion and wellbeing of children aged from birth to 8 years in early childhood programs and services.

### Kindy

Kindy is a critical stage for children to learn, grow and make friends in a safe and caring environment. Kindy provides Queensland children with a love of learning, fosters confidence and builds social skills, preparing children for a smooth transition to school.

In 2024–25, our free kindy initiative continued with more than 62,000 children experiencing the life-changing benefits of a quality early childhood learning program.

The initiative provides all Queensland children with the opportunity to attend kindy free for 15 hours per week, 40 weeks per year and continues to ensure cost is not a barrier to kindy access, and Queensland families are supported by relieving cost of living pressures.

Two additional state schools commenced offering kindergarten from Term 1, 2025 – Alpha State School in Central Queensland and the newly constructed Corymbia State School at Park Ridge in South East Queensland region. State Delivered Kindy (SDK) is available to families in Corymbia State School's local catchment area as part of an integrated hub and FamilyLinQ service partnership with the Bryan Foundation and Queensland Health.

More information about free kindergarten can be accessed here:

<https://earlychildhood.qld.gov.au/freekindy#/search>.

## **Access to kindergarten for children in rural and remote areas**

We continue to support rural and remote children to access a free kindergarten program with ongoing delivery, oversight and governance for SDK and eKindy.

SDK is offered in schools located at least 40 kilometres by road from the nearest approved kindergarten, in selected discrete Aboriginal communities and Torres Strait Islander communities, or other selected communities where there are barriers to accessing kindergarten.

In 2024–25, SDK created lifelong learners across 139 locations, ensuring more than 850 children received a strong start to their learning journey.

eKindy supports children to access a free kindergarten program by distance education in circumstances where they are unable to easily attend an SDK or early childhood service due to distance, a medical condition or itinerant lifestyle. In 2024–25, the program supported more than 100 children to access an ‘at-home’ kindergarten program for 15 hours per week, 40 weeks per year.

In discrete Aboriginal communities and Torres Strait Islander communities in selected locations, under a staged and consultative implementation process, 4-year-olds can access additional free hours of early childhood education in a SDK or other approved kindergarten service. In 2024–25, 20 SDKs and one community kindergarten were supported to commence offering extended kindergarten hours for children in their local community, with more locations to commence extended hours in 2025–26.

More information on the SDK program can be accessed here:

<https://www.earlychildhood.qld.gov.au/kindy/types-of-kindy/state-delivered-kindergarten>.

More information on the eKindy program can be accessed here:

<https://www.earlychildhood.qld.gov.au/kindy/types-of-kindy/ekindy>.

## **Kindy campaign**

The kindy campaign continued to promote the free kindergarten program available to all eligible-aged children in Queensland.

Kindy is 15 hours per week, 40 weeks per year and is free. The campaign reinforced the benefits of attending a quality kindergarten program and helped families find a local free kindy program provider.

Further information and campaign resources can be accessed here:

<https://earlychildhood.qld.gov.au/sector-news-and-resources/campaigns/promoting-free-kindy>.

## **Putting Queensland Kids First**

Every Queensland child deserves the best start and a lifetime of opportunities. The *Putting Queensland Kids First plan* sets Queensland's youngest learners on positive and healthy pathways and empowers families to build the best foundations for their children at every stage of life. It strengthens preventative and early supports for Queensland children and families at critical milestones and periods of development.

Investments under the plan include:

- \$29.86 million to embed Early Childhood Coordinators within existing child, family and community services
- \$20 million for family and early years school-based hubs in Aurukun and Kowanyama
- \$26.23 million to extend free kindy to up to 30 hours per week for 4-year-olds in discrete communities
- \$10.73 million to place health practitioners (general practitioners or nurse practitioners) in 20 selected schools and to support primary school students to access free primary healthcare at school one day per week
- \$42.66 million for Family Support Coordinators in primary schools to provide families with a smooth transition into school and establish positive patterns of attendance, behaviour and engagement in learning
- \$67.33 million for behaviour specialists in priority primary schools to support engagement in learning.

On 17 February 2025, the Queensland Government expanded the Behaviour Specialists initiative to all state primary, special and secondary schools through the \$44.47 million

Behaviour Boost. The expanded approach provides all schools with access to support aimed at building the capability of school-based Behaviour Specialists, rather than limiting this support to a select number of schools.

## **Shape the future campaign**

A high-quality and capable workforce ensures that Queensland children get a strong start and thrive to reach their potential.

In 2024–25, the Shape the future campaign was launched to enhance the profile of the early childhood education workforce, encouraging those in the workforce, school leavers and career changers to pursue a career in the industry. The campaign recognises the valuable and rewarding work involved in supporting Queensland’s youngest learners. The campaign also emphasised the importance of professional growth, offering our existing educators’ opportunities to improve their skills and advance professionally.

At the centre of the campaign is a strong focus on supporting our Aboriginal early childhood professionals, Torres Strait Islander early childhood professionals and culturally diverse early childhood professionals and co-designing local solutions to meet changing community and workforce needs.

Further information and campaign resources can be accessed here:

<https://earlychildhood.qld.gov.au/shape-the-future>.

## **Qualifications Pathways Program**

The Qualifications Pathways Program (QPP) offers scholarships coupled with comprehensive mentoring to assist early childhood educators in advancing their credentials through additional studies.

Under the program, early childhood educators can apply for a scholarship to pursue a recognised qualification by the Australian Children’s Education and Care Quality Authority. Available qualifications include:

- Graduate Diploma or Bachelor's degree with a specialisation in early childhood education, catering to the age groups of birth to 5 years or birth to 8 years.
- Certificate III or Diploma in early childhood education.



The program's extensive support includes:

- coaching and mentorship initiatives aimed to upskill educators delivering kindergarten to improve programming and practice
- assistance with arranging practicum placements, which can be either paid or unpaid
- provision for study leave or allocated study time within working hours, which can be either paid or unpaid, as agreed with the approved provider or early years services organisation.

For teachers and teacher aides working in state schools that offer State Delivered Kindy, Professional Learning Grants are also available to assist staff in upgrading their qualifications.

### **Early Childhood Practicum Placement Grant**

Financial support for students helps to attract more people to pursue careers in early childhood education.

The Early Childhood Paid Practicum Grant provides financial support to eligible students on completion of the final work placement of their qualification. Eligible students received a grant of \$5,000, with an additional \$5,000 for those who chose to complete their placement in outer regional, remote, or very remote areas.

The program will continue to provide opportunities for financial support, with subsequent rounds of grants available in 2026 and 2027.

### **Early Childhood Guidance Program Pilot**

Strengthening teacher and educator capability in responding to behaviour and keeping children safe is key to creating a positive and child safe environment in early childhood centres.

In 2024–25, the Early Childhood Guidance Program Pilot enhanced the skills of educators in guiding children's behaviour positively and ensuring their safety. The initiative provided a variety of supports to professionals across all regulated early childhood settings, including:

- training and Communities of Practice in safeguarding children provided by the National Association for Prevention of Child Abuse and Neglect

- workshops and webinars on positive behaviour guidance conducted by Autism Queensland
- access to common tools and resources.

## **Kindy Inclusion**

All children are supported to access and participate in quality kindergarten programs in Queensland.

The Kindergarten Inclusion Service provides \$3.6 million in funding for 4 specialist organisations to provide advice and support to build educator capability and enhance the access, inclusion and outcomes of kindergarten children with additional needs. Under this initiative Autism Queensland, SPELD, Hear and Say, and Down Syndrome Queensland support kindy educators across the state to enhance inclusive environments.

In the year ahead, this service will be expanded to provide a tailored pilot support program to 5 discrete Aboriginal communities. This support will be provided by Autism Queensland and SPELD and will ensure that cultural safety remains a key priority and focus in supporting children in discrete communities.

The Kindergarten Inclusion Support Scheme invests \$13.8 million per annum to sessional kindergarten services through their Central Governing Bodies. This provides additional resources to inclusive programs that reflect the needs of the diverse communities of children with disability.

The Inclusion Ready subsidy is an annual subsidy which enables kindergarten services to provide adjustments for children with disability or suspected disability or delay.

## **Kindy Uplift program**

In 2024–25, our Kindy Uplift program continued to provide funding to respond to children's learning and development needs through evidence-based initiatives that lift outcomes for kindergarten children. Participating services were also supported to engage in data-informed conversations to provide the best opportunities to lift learning and development outcomes.

Kindy Uplift contributed to the department's commitment to Closing the Gap. The program focused on the inclusion of all Aboriginal children and Torres Strait Islander children and

strengthening of Aboriginal and Torres Strait Islander perspectives, supporting kindergartens to create culturally safe, inclusive and responsive kindergarten programs.

### **Making big moves smaller**

The transition from home to an early education and care setting, kindy and Prep is a significant milestone and can be a big step for families. Creating positive experiences during this period lays the foundation for a child's learning, wellbeing and development.

The Making big moves smaller campaign promoted the importance of positive and confident transitions to early childhood education and care settings, to kindy and to school.

The campaign encouraged families to visit <https://www.qld.gov.au/BigMoves-EarlyYears> for resources and activities to support their child along their early learning journey.

### **Curriculum, assessment and reporting framework**

Contemporary educational resources are important to keep education relevant, engaging, and effective.

In 2024, our *K–12 Framework* underwent a comprehensive update to refresh the curriculum, assessment, and reporting standards, incorporating the requirements for SDKs, Hospital Kindy, and eKindy. The revision was released for implementation from 2025. It aligns with our vision to deliver high-quality education programs and practices, and support learners to have the knowledge, skills and dispositions they need for success in a rapidly changing world.

### **Regulating early childhood education and care**

As the Queensland Early Childhood Regulatory Authority, we regulate early childhood education and care services to reduce risk to children's safety, drive voluntary compliance and promote continuous improvement.

Our regulation activities include providing information and advice to approved providers, assessing and rating services against the National Quality Standard, regular service monitoring, and taking enforcement action as necessary to ensure any issues of non-compliance identified are effectively addressed.

The Regulatory Authority's proactive approach to monitoring ensures that every approved service receives a monitoring visit annually, to check on quality and compliance, with additional visits based on risk.

When providers fail to meet their obligations to protect children, the Regulatory Authority does not hesitate to take compliance action, including prohibition and prosecution.

In 2024–25, quality ratings data demonstrated that early childhood education and care services in Queensland continue to deliver safe and high-quality services to Queensland children. Queensland services are some of the highest quality in the nation, with 89% meeting or exceeding the National Quality Standard as at 30 June 2025.

## **Regulatory data**

Publishing regulatory data provides transparency around the Regulatory Authority's work and encourages voluntary compliance and improved service quality in the early childhood sector.

The department regularly publishes regulatory data on applications, monitoring visits, notifications of incident and complaint, and compliance and enforcement actions.

Regulatory data can be accessed at:

[https://earlychildhood.qld.gov.au/regulation/regulating-early-childhood-education-and-care/regulatory-data?utm\\_medium=email&utm\\_campaign=A-to-Z-of-Early-Childhood-165&utm\\_content=earlychildhood.qld.gov.au%2Fregulation%2Fregulating-early-childhood-education-and-care%2Fregulatory-data&utm\\_source=app4.vision6.com.au](https://earlychildhood.qld.gov.au/regulation/regulating-early-childhood-education-and-care/regulatory-data?utm_medium=email&utm_campaign=A-to-Z-of-Early-Childhood-165&utm_content=earlychildhood.qld.gov.au%2Fregulation%2Fregulating-early-childhood-education-and-care%2Fregulatory-data&utm_source=app4.vision6.com.au)

## **Shared commitment to child-safe culture**

In 2025, the Regulatory Authority and the sector came together to release a Statement of Shared Commitment to ensure positive experiences and interactions for all children attending Queensland early childhood education and care services.

The *Every Interaction Counts* Statement of Shared Commitment is designed to enhance the culture of child safety within early childhood education and care and develop nurturing, respectful interactions in a child-safe environment.

The statement helps services governed by the *National Quality Framework* to demonstrate their dedication to creating child-safe organisations, by recognising the vital role of early childhood educators, and providing access to a hub of resources designed to support them with tools and training to foster positive interactions with children. It can serve as a helpful resource during the induction of new staff and may be displayed within the service as a clear commitment to the safeguarding of children.

The Statement of Shared Commitment supports services in maintaining environments that are not only safe but also nurturing, allowing children the opportunity to learn, develop, and flourish in a secure and positive setting.

### **Safe early childhood settings**

We know the first few years of a child's life are critical for growth and development and we are committed to ensuring early childhood environments are safe and supportive.

The department continues to lead the national response to the Review of Child Safety Arrangements under the *National Quality Framework* and is committed to working closely with the sector to implement stronger safeguards for child safety, ensuring better support for early childhood providers, teachers and educators.

In the year ahead, we are partnering with the Australian Children's Education and Care Quality Authority to deliver the Reforming Early Childhood Safety Program. The program will focus on:

- increasing the sector's knowledge and awareness of the national child safety reforms and related Queensland child safety laws and standards
- supporting the sector to implement the reforms by developing a suite of practical and tailored resources for the early childhood sector.

### **Targeting Quality Program**

In 2024–25, our partnership with the Australian Children's Education and Care Quality Authority continued to support ongoing quality improvement in Queensland education and care services.

The Targeting Quality Program offered intensive and targeted professional learning for eligible services with a national quality rating of 'Working Towards the National Quality

Standard', as well as services regulated under the *Education and Care Services Act 2013* (Qld), free of charge.

### **Look Before You Lock campaign**

A fresh new look for the successful Look Before You Lock campaign was launched in February 2025. The campaign continues to share the important message to always check for children in vehicles and has been a key element of Queensland's ongoing communications with the sector aimed at reducing incidents and ensuring safe transportation of children by early childhood services. Resources for services, including a new procedural video to help services ensure children are always transported safely, are available at:

<https://earlychildhood.qld.gov.au/sector-news-and-resources/campaigns/look-before-you-lock>.

### **Digital networking and communication**

In 2024, the Early Childhood Education and Care—Queensland LinkedIn and Facebook pages were launched as a resource hub for professionals in the early childhood sector, providing a source of valuable up-to-date information.

The platforms connect educators with important and practical content, including updates on critical priorities, development opportunities, and educational resources for their professional practice. It also celebrates the dedicated, impressive and dynamic early childhood workforce, who help to set the critical foundations for learning and wellbeing for Queensland children.

## Service area performance

### Objective:

Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

### Description:

Providing children with access to quality early childhood education and care, supporting early interventions that drive better outcomes in the early years, and strengthening children's transition to school. Services include the establishment, funding and monitoring of kindergarten and integrated early years services, and regulation (including assessment and rating) of education and care services.

**Table 4: Early Childhood Education and Care performance measures**

Service standards	2024–25 Target/Est.	2024–25 Actual
<i>Effectiveness measures</i>		
Proportion of Queensland children enrolled in an early childhood education program <sup>1</sup>	95%	102.7%
Proportion of enrolments in an early childhood education program: <ul style="list-style-type: none"><li>Aboriginal and Torres Strait Islander children<sup>1, 2</sup></li><li>Children who reside in disadvantaged areas</li></ul>	95% 95%	106.8% 94.3%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains	66%	67%
<i>Efficiency measure</i>		
Government expenditure per child – kindergarten <sup>3</sup>	\$8,027	\$8,132

Notes:

- Results over 100% are possible as the nationally agreed measure is the number of children enrolled (aged 4 or 5) divided by the estimated resident population of 4-year-old children.
- The wording of this service standard has been changed from 'Indigenous children' for consistency with the new National Assessment Program – Literacy and Numeracy (NAPLAN) measures.
- The 2024–25 Target/Estimate reflects a full-year implementation of the increased funding associated with free kindergarten, introduced from January 2024 and utilises updated data to reduce data lag in reporting.

## Additional performance information

The following data is also available:

- Services, service enrolments and staff information:

<https://qed.qld.gov.au/publications/reports/statistics/early-years/early-childhood>.

- Proportion of assessed and rated services meeting or above the National Quality Standard:

[https://www.acecqa.gov.au/nqf/snapshots.](https://www.acecqa.gov.au/nqf/snapshots)

- Proportion of children developmentally vulnerable in one or more AEDC domains:

[https://www.aedc.gov.au/data.](https://www.aedc.gov.au/data)

- Proportion of Australian and Queensland children enrolled in an early childhood education program (all children, Aboriginal children and Torres Strait Islander children and children who reside in a disadvantaged area):

[https://www.data.qld.gov.au/dataset/proportion-of-children-enrolled-in-an-early-childhood-education-program.](https://www.data.qld.gov.au/dataset/proportion-of-children-enrolled-in-an-early-childhood-education-program)



## **Service area: School education**

**Strategic objective:** Every student realising their potential

We are committed to equity and excellence in education so that all children and young people can be confident and creative lifelong learners. Our investment in education ensures children and young people have every opportunity to realise their potential at school and establish strong foundations to live happy, healthy lives and contribute to our communities in the future.

### **Full and Fair Funding**

In March 2025, Queensland entered into the *10-year Better and Fairer Schools Agreement – Full and Fair Funding* with the Commonwealth Government, providing for Queensland state schools to be funded at 100% of the Schooling Resource Standard (SRS) by 2034.

Under this agreement, the Queensland Government will increase its share of funding for state schools to 75% of the SRS by 2028 and the Commonwealth Government will increase its share of funding for state schools to 25% of the SRS by 2034.

Additional federal funding for state schools will be directed towards state-specific activities outlined in Queensland's associated Bilateral Agreement. These activities will complement the Queensland Government's existing reform agenda to lift Queensland's NAPLAN results, reduce red tape, and maintain strong behavioural standards.

### **Red tape reduction**

The department is committed to reducing red tape by 25% over 4 years to give teachers more time to focus on their core work with students.

Consultation in Term 1, 2025 included workshops with more than 890 principals, teachers, and key departmental and external stakeholders and survey responses from 14,073 participants outlining the red tape pressures on teachers. This broad and diverse feedback informed a *Red Tape Reduction for Queensland teachers Consultation Report* (consultation report), published in May 2025, with emerging themes informing the department's draft *Red Tape Reduction Action Plan*.

Further consultation in Term 2, 2025 included sessions with 1,572 principals and teachers to play-back the issues outlined in the Consultation Report and draft *2025–2028 Red Tape Reduction Action Plan*. Feedback received through consultation has informed the final Action Plan scheduled for release by the end of the school year.

In 2025, the department commenced implementation of several initiatives, including:

- introducing a ‘one-plan-per-student’ approach to student needs management assessments to reduce duplication and documentation that can be a burden under the current ways of working
- streamlining time-consuming procurement processes by reducing the number of quotes required for low-value, routine purchases and simplifying purchasing documentation to improve efficiency and reduce paperwork, while ensuring value for money is maintained
- launching a single point-of-contact for teacher recruitment to make the process faster, easier and more efficient for principals
- releasing a set of consistent statewide expectations for communication between parents/guardians and their child’s school to set clear boundaries around acceptable behaviour, preferred forms of communication, and appropriate timelines for responses
- supporting departmental senior executives to spend time immersed in schools to ensure they understand first-hand the challenges that schools face and can put this knowledge at the centre of decision-making
- releasing a dedicated *Small Schools Support Plan*, which includes a statewide selection process for aspiring small school leaders to reduce the administrative burden of continual recruitment processes and improve leadership continuity in small schools.

## **Education strategy**

In 2024–25, we commenced a review of our strategic direction for state schooling. The new strategy will reflect the Government’s priorities and will be launched in 2025–26.

Consultation occurred with over 1,800 school principals, regional and central office leaders on a draft strategy during the Term 2, 2025 Business Days.

## **Back to basics**

Developing student literacy and numeracy skills is essential for students to thrive during their schooling years and in post-school pathways.

In line with the *Queensland Reading Commitment*, we teach reading consistently across all state schools, using an evidence-informed approach, employing systematic synthetic phonics and word study to strengthen students' word reading skills.

From Term 3 2025, we are introducing new phonics checks in Year 1 to help lift results, while allowing for earlier intervention for students that need additional support. Numeracy checks will begin from 2026, providing quick, efficient, and reliable methods to measure progress and deliver a quality education to students.

Alongside report cards, NAPLAN tells us how well students are learning and what schools need to do to support them to achieve their full potential. We are committed to seeing improvements in NAPLAN including increased participation, engagement and confidence of students to undertake the assessments.

To promote a more positive NAPLAN experience for students this year we prepared a range of resources to focus on 3 key areas:

- School readiness—to ensure confidence in technology and infrastructure in our schools to support NAPLAN testing.
- Staff readiness—to increase the confidence of our teachers and staff to administer and support students while participating in NAPLAN.
- Student readiness—to support student confidence and capability to take part and navigate through the online assessments.

In 2025, despite the challenges of flooding and cyclone, Queensland achieved its highest participation rate across all year levels since 2019 at 89.7%. This included an increase by 1.4 percentage points to Year 7 participation and 2.8 percentage points to Year 9 participation.

## **Student engagement and re-engagement**

We are dedicated to increasing student engagement, lifting educational outcomes and ensuring every student successfully transitions, through school, on to further study or work.

In 2024–25, we delivered a range of initiatives to keep students positively learning, in school, and to re-engage students in positive pathways and strengthen transitions. The initiatives included:

- recruiting 78 Intensive Education Case Managers dedicated to keeping students who are suspended, or excluded, connected to educational opportunities. From commencement of case management delivery, the service has provided support to more than 2,000 students
- supporting 3,990 young people to re-enter the education system or seek pathways to jobs or further training through Regional Youth Engagement Services
- supporting vulnerable students and families to access multi-agency support to remain in education through Student, Child and Family Connect services in each region
- assisting 875 Year 12 completers to explore and select pathways, and supporting 774 participants to successfully transition into further education, training, or employment through Link and Launch services
- onboarding an additional 58 FlexiSpaces, bringing the total to more than 100 FlexiSpaces statewide, providing tailored in-school support to re-engage students in learning
- engaging providers to deliver new First Nations and Attendance Programs to improve school attendance and engagement at Cherbourg State School, Murgon State High School and Beaudesert State High School
- providing alternative learning senior pathways through the Queensland Pathways State College with new campuses in Mount Isa and Moreton Bay
- offering bespoke educational assistance and alternative learning curriculum resources to tailor learning to individual student needs and fill crucial learning gaps.

## **Supporting education and positive futures for young people in youth justice**

We know that young people involved with the youth justice system are disproportionately disengaged from learning and supporting them to a positive pathway is crucial to their outcomes in life. In 2024–25 we provided a range of initiatives for these students including:

- targeted support for young people involved with the justice system to re-engage with education and training through the Education Justice Initiative
- engaging with non-government partners to design and deliver specialised alternative learning programs in Ipswich, Mount Isa, Cairns and Townsville, to commence from 2025–26
- delivering education in Education and Training Centres within Youth Detention Centres, providing opportunities for students to access the Australian Curriculum and vocational education and training; as well as providing transition support for young people exiting detention to reconnect them with ongoing education, training and employment pathways
- providing tailored education to young people who are temporarily held in the Caboolture Watchhouse and Wacol Youth Remand Centre.

In the year ahead, the department will collaborate with the Department of Youth Justice and Victim Support in the rollout of 6 new or expanded youth justice and early intervention crime prevention schools.

### **Behaviour Boost resource**

We know that fostering positive behaviour in classrooms creates a respectful and focused learning environment where all students can thrive academically and socially.

In 2025, schools were allocated additional resourcing through the *Behaviour Boost*, marking a significant increase in the behaviour management resourcing to schools.

The \$44 million increase in resourcing allowed schools to engage a range of professionals and specialists, such as behaviour teachers, social workers, guidance officers, therapists, and family support coordinators, among others.

## **Preventing and responding to bullying**

Bullying is a complex community issue that can significantly impact students. Children and young people that feel safe and have a sense of belonging are more likely to engage in learning, be happier at school and confidently seek help when required.

In 2024–25, we introduced a nation-leading plan and new initiatives to strengthen our anti-bullying stance, including:

- launching Rapid Support Squads to work closely with school leaders, staff and families to provide on-the-ground support and expertise in response to bullying incidents
- establishing an Anti-Bullying Stakeholder Reference Group to provide critical advice and guide future initiatives
- expanding chaplaincy and student wellbeing officer services in schools
- expanding Parentline services, offering a dedicated crisis support hotline to offer free, confidential, and immediate support to concerned parents and carers
- developing new and updated professional development resources to upskill teachers, teacher aides and support staff.

Schools are also supported to prevent and respond to bullying through:

- access to evidence-informed resources and activities through the Bullying, No Way! initiative, led by Queensland on behalf of all Australian jurisdictions and education sectors
- the Classroom Management Hub providing teachers with an overview of the practices that make the biggest difference to learning, wellbeing and behaviour
- the provision of Positive Behaviour for Learning resources and regional coaches to support schools to implement evidence-based, whole-school practices regarding student behaviour
- LGBTIQ+ Student Inclusion workshops, Communities of Practice for schools, advisory services, and online resources to support educators to create inclusive and safe environments for LGBTIQ+ students

- help to manage inappropriate online behaviour and misuse of digital technology, including assisting with online reporting and working with social media platforms to remove inappropriate and severe online content.

## **Respectful relationships education**

Respectful relationships education (RRE) teaches students the skills to build healthy and safe relationships, and to challenge behaviours that excuse or condone disrespect and violence.

All Queensland schools are supported to access the Respect program, a suite of resources for teachers to deliver respectful relationships education in Prep to Year 12.

In April 2025, Queensland state schools received RRE Teacher Relief Scheme funding to allow staff time for professional development and school planning to strengthen the delivery of RRE.

Regional Advisors delivered professional learning to teachers from 692 state schools, building awareness of the importance of RRE as a primary prevention approach, as well as building capability to deliver RRE through the curriculum.

A suite of self-directed online training materials is also available on the Respectful Relationships Education Professional Development (RRE PD) Hub for state schools' staff to build curriculum teaching and learning expertise of RRE.

The RRE PD Hub is a one-stop website for secondary students, parents and schools with information and advice on domestic, family and sexual violence, how to access support and report violence or abuse.

## **School-to-work transitions**

Schools play an important role in the career education and development of students. Authentic career-related learning can improve student engagement and support meaningful post-school transitions.

The Regional School Industry Partnership (RSIP) program has built and sustained school-industry partnerships, responding to local skills and industry needs in priority areas. The \$5.04 million investment over 4-years has strengthened positive school-to-work transitions for students and is supporting school leaders to partner with industry and build the

capability of school-based officers. As a result, students were offered a broader range of tailored industry immersion experiences, providing them with opportunities to explore the world of work and access work-ready training across various industries.

The Enhancing career education in Queensland state schools initiative delivered two programs in 2024–25. The Career Education: Pathways Program supports schools to deliver high-quality, intentional career education for students in Years 7 to 10 to learn about themselves and inform decisions about study and post-schooling pathways. The Career Education: Pathways Program for Educators increases the confidence and capability of educators to deliver high-quality, meaningful and personalised careers learning experiences for their students. Both programs are evidence-informed and designed to be delivered flexibly, alongside a school's existing career-related activities.

### **Expanding support services for students with learning needs**

The department's *Inclusive education policy* sets out a commitment to support all Queensland children to attend their local state school, access and participate in high-quality education, and fully engage in the curriculum alongside their similar-aged peers, supported by reasonable adjustments. Our therapist workforce supports schools to meet the needs of students by identifying barriers to attendance, participation and learning and putting in place strategies and adjustments to support students to achieve their potential.

In 2025, over 59 full-time equivalent additional positions were established across speech language pathology, physiotherapy and occupational therapy to support students with specific learning needs. Including these additional positions, there are now over 560 centrally funded therapies positions across the state.

### **School food programs**

School food programs are becoming a regular feature in many schools. They help to improve student health and learning outcomes, socialisation and encourage increased attendance and performance.

Healthy eating, along with physical activity, is essential in maintaining good health and wellbeing and can improve behaviours critical to educational success and participation at school.



In 2024–25, \$10.9 million was provided directly to state schools to support school food programs by funding healthy meals and snacks, School Food Coordinators, and equipment to deliver these programs.

## **Disability Service Plan 2025–2028**

The diversity of our staff, students and school communities is our greatest strength. By valuing culture and creating inclusive teaching and learning environments, we are driving equity and excellence.

In 2025, we released the department's *Disability Service Plan 2025–2028* to support children, students, young people and staff with disability to realise their potential. The plan was developed through a co-design process with staff and stakeholders with lived experience, departmental stakeholders and subject matter experts.

The plan helps to meaningfully impact the lives of students by setting a clear commitment to create and deliver inclusive, supportive and empowering services and spaces.

A range of actions are being delivered under the plan, including:

- distributing Specialist Disability Support in Schools grants
- improving collection, analysis and reporting of outcome data for students with disability
- strengthening support for students who are geographically isolated or living in rural or remote communities or enrolled in small schools
- opportunities to deepen cultural capability for all staff to support and foster positive relationships with children and students with disability from Aboriginal backgrounds and Torres Strait Islander backgrounds
- supporting strong and confident transitions to kindergarten and Prep for children with additional needs or disability
- consulting and co-designing with the disability sector to plan for and implement actions that strengthen inclusive education in response to *Disability Royal Commission* recommendations

- opportunities for school and regional staff to build their awareness and capability of inclusive education practices and how to provide differentiated support to students with disability and their families.

The *Disability Service Plan 2025–2028* can be accessed at:

<https://qed.qld.gov.au/publications/strategies/disability-service-plan>.

### **Specialist Disability Support in Schools (SDSS) Program**

In 2025, the department provided a total of \$13.5 million to 23 specialist organisations under the SDSS program to support Queensland students with disability from the 3 schooling sectors – State, Catholic and Independent schools.

### **Indigenous education grant payment**

In 2024–25, we continued to deliver the Indigenous education grant payment to support Indigenous students with enrolment, engagement, achievement, and progression at the same rate as non-Indigenous students.

The program had an annual budget of \$26 million, which was provided to schools on a needs-basis, taking into consideration the socio-educational advantage of a school as well as a school's Indigenous student enrolments.

### **Aboriginal and Torres Strait Islander Aspirations Program (ATSIAP)**

In 2024–25, we delivered ATSIAP to support high achieving students in Years 7 to 12 to realise their potential.

The program provided culturally responsive teaching and learning opportunities for Aboriginal students and Torres Strait Islander students, encouraging them to complete senior schooling, as well as supporting aspirations for tertiary education.

In 2024, 559 students from 82 schools engaged in ATSIAP, with 409 students from 62 schools fully participating in either the Senior or Junior Regional Challenge. Students further developed their creativity and critical thinking skills by investigating solutions for real-world challenges, centred around the theme “Caring for Country”.

In 2025, 170 senior secondary students from 34 schools engaged in the ATSIAP Regional Challenge, with 55 senior students from 15 schools fully participating in the State Final Challenge. This year's cohort focused on business concepts and entrepreneurship.

### **Vocational Education and Training (VET) Pathways Program**

VET Pathways delivers nationally recognised qualifications to Aboriginal students and Torres Strait Islander students from Queensland state schools.

The program, delivered by Tallebudgera Outdoor Environmental and Education Centre, provides students with opportunities to gain foundation skills in literacy and numeracy and increases employment prospects for students by facilitating Queensland Certificate of Education attainment, learning in real-world contexts, enriching cultural knowledge and increasing connections to the community.

The program currently delivers three key qualifications:

- Certificate II in Skills for Work and Vocational Pathways (FSK20119).
- Certificate III in Conservation and Ecosystem Management (AHC210204).
- Certificate III in On Country Management (AHC31522).

In 2024, a total of 347 Aboriginal students and Torres Strait Islander students received a qualification.

### **Solid Pathways—STEM program**

Our Solid Pathways—STEM program continued throughout 2024–25, giving Aboriginal students and Torres Strait Islander students in Years 4 to 6 the opportunity to experience enriching and challenging science, technology, engineering and mathematics (STEM) learning.

The program increased access to STEM for students in rural and remote locations, developed collaborative partnerships with universities, industry and like-minded organisations, and allowed students to participate in interactive university experience days.

During 2024–25, a total of 6,109 students registered in the program, bringing the total number of student registrations since 2020 to 17,670 across the 4 rounds offered annually.

## **Student Technology Equity Partnership initiative**

Digital technology is essential to responding and adapting to a changing world. Difficulty accessing these technologies should never be a barrier to learning.

In 2024–25, we launched the Student Technology Equity Partnership initiative to fund up to 140,000 digital devices over the next 4 years for students from financially disadvantaged backgrounds. This will add to the more than 42,300 devices already deployed since 2020 through the Devices for Financially Disadvantaged Students scheme.

## **Artificial intelligence**

Utilising Artificial Intelligence (AI) delivers powerful tools that create dynamic, responsive, and effective teaching and learning environments.

During 2024–25, we made generative AI technology (Cerego) available in all state schools following a successful trial in select schools during 2023–24. The technology uses teacher input, machine learning and generative AI, to create personalised learning experiences for students. More than 140 schools have undertaken training to support their adoption of Cerego as part of the QLearn digital learning platform.

In 2024–25, we also delivered workshops to introduce the *Australian Framework for Generative Artificial Intelligence* within educational settings and leveraging AI tools in a way that enhances teaching and learning. Topics covered included understanding generative AI, including limitations and biases, connecting generative AI to the Australian Curriculum and the appropriate use of generative AI in teaching and learning.

The department is currently trialling different generative AI applications to determine which solutions are best suited to support teaching and learning in the Queensland context. This includes Corella, a generative AI tool developed by the department in partnership with the Department of Customer Services, Open Data and Small and Family Business.

Corella is designed to provide teachers and students aged 13 and above with age-appropriate responses grounded in the Australian Curriculum. In 2024–25, Corella was trialled with teachers and students from 15 secondary schools, and with teachers from a further 11 primary schools and one special school, ensuring representation from all regions and a range of school contexts.

## **Queensland Virtual Academy**

We are committed to providing equitable access to education opportunities, regardless of where students live and attend school.

The Queensland Virtual Academy (QVA) is a statewide, cohesive approach to increasing equity in student access to curriculum pathways, learning opportunities, and teaching expertise. The QVA enhances access to learning opportunities for students regardless of where they live by leveraging digital and virtual learning.

In 2024–25, the QVA connected students with the opportunity to realise their potential through:

- live virtual learning sessions in difficult-to-staff subjects
- on-demand learning materials that assist teachers to deliver the curriculum more confidently
- shared teacher programs where schools work together to deliver curriculum and learning opportunities
- specialist virtual programs for targeted students.

As of June 2025, 365 schools and 4,189 students received QVA services.

## **Vaping, alcohol and drug program for secondary schools**

During 2024–25, we encouraged all state and private secondary schools to partner with the Blurred Minds Academy to deliver evidence-based education programs, tackling topics such as vaping, alcohol, and drugs.

Academy modules are designed to be convenient and require minimal preparatory work while providing curriculum-aligned lessons that blend compelling online interactions with classroom activities. With accurate information, students are better equipped to make informed decisions about their health and wellbeing.

## **Student protection**

When students feel safe, they have a strong foundation for learning. Protecting them from harm is vital to both their personal wellbeing and their success at school.

The department has 5 key documents about child protection:

- *Child and student protection policy.*
- *Student protection procedure.*
- *Student protection guidelines.*
- *Allegations against employees in the area of student protection procedure.*
- *Aware. Protective. Safe strategy.*

These documents, together with a suite of supporting resources and training, guided educators to implement strategies to prevent harm to students, ensured employees and school visitors respond and report appropriately when they suspect harm, and ensured employees and visitors act in accordance with their legal obligations.

All departmental employees and visitors to state schools are required to complete annual mandatory student protection training relevant to their role. Schools are supported to meet their obligations by our regional Principal Advisors, Student Protection, who provide training and advice regarding student protection matters.

In September 2024, the *Child Safe Organisations Act 2024* (Qld) was passed in Parliament, establishing an integrated child safe organisations system in Queensland comprised of:

- 10 mandatory Child Safe Standards and a Universal Principle providing for cultural safety for Aboriginal children and Torres Strait Islander children
- a nationally consistent Reportable Conduct Scheme.

The Queensland Family and Child Commission (QFCC) is the oversight body responsible for supporting implementation and enforcing compliance by prescribed organisations. The department is working with QFCC to implement and strengthen child safe practices in Queensland state schools in preparation for 1 January 2026.

## **Esports**

Esports is a rapidly growing global industry focused on competitive video gaming. It features various game genres, such as simulated/virtual sports, racing and real-time strategy, with each requiring unique skills and abilities.

The department supports schools to embed digital innovation in teaching and learning to respond and adapt to future-focused practices. The implementation of esports programs in schools helps students to engage and thrive in a digital world.

When integrated as a supervised curricular or extra-curricular activity, structured esports programs provide enhanced learning opportunities and promote healthy digital habits and responsible gaming behaviours.

Minecraft Education by Microsoft is available to all students in Queensland state schools and is supported for use in esports programs. Minecraft Education is a game-based learning platform that facilitates exposure to STEM skills and environmental, mechanical and narrative elements to stimulate learning.

In 2024, we began developing a technical solution and supporting business processes for a wider range of esports program configurations. We will continue to consult with schools, stakeholders and partners to inform the design.

### **Non-state schools accreditation framework review taskforce**

The department is continuing to progress key reforms in response to the independent review of the *Non-state schools accreditation framework* and subsequent Queensland Government response in March 2024.

In 2024–25, a dedicated departmental taskforce oversaw implementation of the recommendations to ensure a contemporary *Non-state schools accreditation framework*. This includes an increasing collaborative culture between the Non-State Schools Accreditation Board and non-state schools, providing greater clarity on and consistency of legislative requirements on non-state schools, streamlining compliance monitoring through a risk-based regulatory approach, and maintaining community confidence in non-state schools and regulation.

## Service area performance

### Objective

Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.

### Description

Delivering Prep to Year 12 in Queensland state schools to prepare young people for successful transitions into further education, training and work and administering funding to Queensland non-state schools.

**Table 5: School Education performance measures**

Service standards	2024–25 Target/Est.	2024–25 Actual
<i>Effectiveness measures</i>		
Year 3 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"><li>• Reading</li><li>• Writing</li><li>• Numeracy</li></ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"><li>• Reading</li><li>• Writing</li><li>• Numeracy</li></ul>	84% 87% 84%  65% 69% 63%	79.9% 85.5% 84.1%  56.8% 66.9% 62.6%
Year 5 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"><li>• Reading</li><li>• Writing</li><li>• Numeracy</li></ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"><li>• Reading</li><li>• Writing</li><li>• Numeracy</li></ul>	88% 83% 85%  69% 62% 61%	84.3% 81.7% 86.1%  61.2% 60.5% 62.9%



Service standards	2024–25 Target/Est.	2024–25 Actual
<p>Year 7 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding<sup>1</sup></p> <p>All students:</p> <ul style="list-style-type: none"> <li>Reading</li> <li>Writing</li> <li>Numeracy</li> </ul> <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> <li>Reading</li> <li>Writing</li> <li>Numeracy</li> </ul>	<p>84%</p> <p>82%</p> <p>84%</p> <p>64%</p> <p>62%</p> <p>63%</p>	<p>79.5%</p> <p>77.7%</p> <p>81.4%</p> <p>58.4%</p> <p>56.8%</p> <p>59.0%</p>
<p>Year 9 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding<sup>1</sup></p> <p>All students:</p> <ul style="list-style-type: none"> <li>Reading</li> <li>Writing</li> <li>Numeracy</li> </ul> <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> <li>Reading</li> <li>Writing</li> <li>Numeracy</li> </ul>	<p>80%</p> <p>79%</p> <p>81%</p> <p>61%</p> <p>58%</p> <p>58%</p>	<p>77.9%</p> <p>75.9%</p> <p>78.4%</p> <p>56.9%</p> <p>54.4%</p> <p>54.2%</p>
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement	98%	99.3%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification	98%	97.8%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	87.1%
Proportion of parents satisfied with their child's school <sup>2</sup>	94%	90.8%
<b>Efficiency measures</b>		
<p>Average cost of service per student:</p> <ul style="list-style-type: none"> <li>Primary (Prep – Year 6)</li> <li>Secondary (Year 7 – Year 12)</li> <li>Students with disability</li> </ul>	<p>\$19,988</p> <p>\$20,413</p> <p>\$20,464</p>	<p>\$20,058</p> <p>\$20,568</p> <p>\$20,582</p>

Notes:

1. The National Assessment Program – Literacy and Numeracy (NAPLAN) tests are conducted in March each year. The 2024–25 Actuals reflect results from the 2024 school year. The Target/Estimate NAPLAN proficiency levels represent the aspirational goals for achievement against these service standards and should be read in conjunction with other student achievement data
2. The parent school opinion survey is a voluntary survey. The variance between the 2024–25 Target/Estimate and the 2024–25 Actual represents the differences in the opinions and reflections of those participating in the survey compared to the high expectations set by state schools.

## **Additional performance information**

The following data is also available:

- Attendance rates (Aboriginal students and Torres Strait Islander students and all Queensland students):

<https://qed.qld.gov.au/our-publications/reports/statistics/Documents/attendance-rate-year-level-region.pdf>.

- School Disciplinary Absences:

<https://qed.qld.gov.au/publications/reports/statistics/schooling/students>

- Apparent retention rates of students:

<https://www.abs.gov.au/statistics/people/education/schools/latest-release>

- Proportion of Young Queenslanders aged 15 to 24 years participating in full-time education and/or work:

<https://www.abs.gov.au/statistics/people/education/education-and-work-australia/latest-release>

- School Opinion Survey:

<https://qed.qld.gov.au/publications/reports/statistics/schooling/schools/schoolopinion-survey>

- Proportion of all Queensland students (Aboriginal students and Torres Strait Islander students and all Queensland students) who, 6 months after completing Year 12, are participating in education, training or employment:

<https://www.data.qld.gov.au/dataset/next-step-suite-of-post-school-destination-surveys>.

- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: Queensland Certificate of Education, International Baccalaureate Diploma or Vocational Education and Training qualification:

<https://www.data.qld.gov.au/dataset/year-12-outcomes>.

- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) awarded a Queensland Certificate of Education or Queensland Certificate of Individual Achievement:

[https://www.data.qld.gov.au/dataset/year-12-outcomes.](https://www.data.qld.gov.au/dataset/year-12-outcomes)

## **Service area: Arts**

**Strategic objective:** Vibrant arts and culture across the state

Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

### **Cultural infrastructure**

Cultural infrastructure increases access to arts and culture for Queenslanders.

Through Arts Queensland, the Queensland Government is investing in the delivery of Glasshouse Theatre, a new \$184 million theatre at the Queensland Performing Arts Centre (QPAC). The 1,500-capacity venue, to be opened in 2025–26 will create a fifth theatre for QPAC making it the largest performing arts centre in Australia under one roof.

Arts Queensland is committed to preserving and revitalising the heritage listed Queensland Cultural Centre (QCC), with key projects at the QCC in 2024–25 focused on critical infrastructure works, including asset renewal, end-of-life replacements, upgrades, and building fabric renewal.

In 2024–25, Arts Queensland also commenced work on the \$8.5 million modernisation of the Judith Wright Arts Centre to increase tenancy space, support sector collaboration and access to development and presentation spaces.

### **Growing sustainable arts businesses**

Long-term investment and partnerships provide stability and support for the arts sector, enabling sustainable growth and new employment opportunities for artists.

Arts Queensland invests in and supports arts organisations to build strong businesses and provide exceptional arts and cultural experiences across the state. In 2024–25, we continued this support by:

- investing over \$8.7 million in core funding for 48 arts organisations through the Organisations Fund 2022–2025 to support sustainable arts business, grow employment opportunities for creatives and artists, and activate and engage communities

- investing \$13 million in 7 major performing arts organisations as part of the *National Performing Arts Framework* partnership with Creative Australia
- investing \$2.1 million to support the growth of creative businesses within the Queensland arts sector as part of the Strategic Partnerships Fund.

Cross-sector partnerships build opportunities for the arts sector and support wellbeing and social cohesion in communities. In 2024–25 partnerships included:

- delivering new social impact pilot programs in partnership with the Department of Youth Justice and Victim Support and Wide Bay Hospital and Health Service
- continuing our partnership with Children’s Health Queensland and Health Infrastructure Queensland to achieve high quality integration of arts across Queensland health infrastructure projects
- developing an *Arts in Health Framework* to support implementation of consistent approaches across Queensland health infrastructure.

## **Queensland’s creative economy**

Arts Queensland delivers a range of funding initiatives to grow creative employment, support cultural tourism and develop new arts and cultural work that activates Queensland communities, showcases Queensland stories and contributes to the state’s creative economy.

In 2024–25, Arts Queensland invested \$3.7 million in 100 new projects through the Queensland Arts Showcase Program and the First Nations Commissioning Fund. Projects announced included:

- \$70,000 for *A New Show for a New Stage*, a new comedy work that recounts and reinterprets Australian knockabout narratives, sharing stories by storytellers of outback Queensland created and performed by The Crackup Sisters in Winton
- \$25,200 to support the development of *Imprinting Empathy*, an art+tech research collaboration, led by visual artist Bianca Tainsh, which will use new technologies to explore interspecies entanglement and produce a body of multi-artform works

- \$68,624 to Kevin Starkey for the Aboriginal and Torres Strait Islander Music Producers Development Program and song-making workshop to build the skills and capacity of emerging Indigenous music producers.

Thirty-four projects received support through the Performing Arts and Visual Arts Market Development Fund. These funds enabled Queensland artists and artswomen to enhance their exposure, drive their business and career development, and expand their market reach through interstate and international opportunities. 2024–25 projects included:

- \$12,296 to Arc Circus to showcase 'A Bee Story' at Tini Tinou International Circus Festival in Cambodia
- \$30,995 to Mast Furniture to present the Kurunpa Kunpu | Strong Spirit exhibitions at London Design Festival and Design Miami
- \$5,832 to Mr Sebastian Moody to showcase new works at the Bark Berlin Gallery during Berlin Art Week.

In 2024–25, Arts Queensland supported 14 recipients, including 8 from regional Queensland, through the new Grow Cultural Tourism Fund. Funding enabled the expansion of impactful arts and cultural events across the state and created employment opportunities for Queensland artists and artswomen.

Arts Queensland recognises the challenges facing the state's music industry including increasing costs and changing audience behaviours and expectations.

In 2024–25, Arts Queensland also launched 2 new funds to help address challenges facing the live music industry including:

- Live Music Venue Business Grants: supporting live music venues to grow and diversify business models through innovative approaches that improve efficiency and venue and equipment upgrades
- Growing Gigs Fund: supporting live music venues to offset performance fees and book more Queensland music artists and musicians.

Round 1 of each fund supported venues across the state to upgrade facilities and grow gigs for Queensland artists, revitalising Queensland's gig economy.

## Supporting Aboriginal and Torres Strait Islander arts

Aboriginal arts and cultures and Torres Strait Islander arts and cultures play an important role in expressing Queensland's identity.

In 2024–25, Arts Queensland continued to deliver initiatives that support a strong and ethical Aboriginal arts industry and Torres Strait Islander arts industry that safeguards cultural property and provides social and economic outcomes for Indigenous peoples and communities. Initiatives include:

- Investing \$8.7 million through the Backing Indigenous Arts (BIA) initiative to support Aboriginal artists and Torres Strait Islander artists, arts workers, and organisations. Investment also includes funding for 16 Indigenous Arts Centres, Indigenous Festivals including Cairns Indigenous Arts Fair, First Nations Pathways – Performing Arts Emerging Organisations Fund 2022–2025 and core funding to the Aboriginal Centre for the Performing Arts.
- Delivering the Grow Strategic Development Project Fund to foster the continued growth and sustainability of the Backing Indigenous Arts – Indigenous Arts Centres network, contributing economic and social benefits to their communities. Funded projects include arts worker training, international marketing and new product design and development.
- Supporting recipients through the First Nations Fashion and Textiles Accelerator Fund. The new fund is assisting established Indigenous fashion and textile artists and businesses that produce wearable art, ready-to-wear fashion collections or fabrics to increase production, enter new collaborations and expand into national and international markets. The fund is an action of the *First Nations Fashion and Textile Plan 2024–2026*.

## Activating Queensland communities

Investing in regional arts and culture drives creativity, delivers important social and economic impacts, and supports culturally vibrant and resilient communities.

In 2024–25, Arts Queensland invested in regional arts initiatives that include and support local councils, arts organisations, venues, and individuals. Initiatives included the Regional Arts Development Fund, a partnership with local councils and the Regional Arts Services

Network, to assist the arts sector in Far North Queensland, North Queensland, Central Queensland, and the South West.

Arts Queensland also enhanced touring support to regional areas with a total investment of \$3.7 million for the Touring Queensland Fund and the multi-year *Touring support framework*. This funding facilitated over 750 new and exceptional arts experiences, spanning locations from Cairns to Warwick, and supported initiatives such as Shake & Stir Co's schools touring program and Queensland touring services.

## **Creative workforce**

Arts Queensland is committed to workforce development to ensure the expertise required for strong and sustainable arts, creative, and cultural industries.

In 2024–25, Arts Queensland continued to deliver a range of workforce initiatives, including:

- the Industry Placements program to place participants in paid industry roles and decrease critical worker shortages
- Melt Open Development Program to provide mentorship, funding, and presentation opportunities for LGBTQIA+ artists and arts workers. The program supported 62 creative professionals to develop and present 16 funded projects, including 15 First Nations people and 8 people with a disability
- Brisbane Festival Capacity Building Program offering 16 placements across 5 festival programs for First Nations artists and workers, artists with disability, neurodivergent artists, and technical workers.



## Service area performance

### Objective

Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

### Description

The service area:

- leads the implementation of *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland*, along with its action plan *Grow 2022–2026*, across the Queensland Government in partnership with key stakeholders
- facilitates the delivery of the Queensland Government's arts and cultural priorities and administers government investment in funding programs and capital works programs
- manages the state's arts and cultural assets that provide public spaces for arts production and engagement, including the Queensland Cultural Centre at Brisbane's South Bank; Festival House at 381 Brunswick Street, Fortitude Valley; Judith Wright Arts Centre; and Bulmba-ja in Cairns
- supports the governance and compliance of arts companies (Aboriginal Centre for the Performing Arts; Queensland Music Festival; Major Brisbane Festivals; and Screen Queensland) and arts statutory bodies (Queensland Art Gallery Board of Trustees (Queensland Art Gallery and Gallery of Modern Art); Board of the Queensland Museum (Queensland Museum Network); Queensland Performing Arts Trust (Queensland Performing Arts Centre); Queensland Theatre Company (Queensland Theatre); and Library Board of Queensland (State Library of Queensland) in the arts portfolio
- provides arts and cultural policy and strategy advice to the Queensland Government.

**Table 6: Arts performance measures**

Service standards	2024–25 Target/Est.	2024–25 Actual
<b>Service: Investment programs</b>		
<i>Effectiveness measure</i>		
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives	>90%	97%
<i>Efficiency measure</i>		
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	90%	92.2%
<b>Service: Facilities management</b>		
<i>Effectiveness measure</i>		
Utilisation of arts-owned and/or managed arts and cultural facilities	6,120,000 visitors	6,394,531 visitors
<i>Efficiency measure</i>		
Percentage cost of delivering facilities management <sup>1</sup>	10%	10.5%

Notes:

1. The variance between the 2024–2025 Target and 2024–2025 Actual is due to an increase in labour costs during the period.

# Supporting services

## **Strategic objective: Capable people delivering our vision**

Our department is underpinned by professional and passionate people working together to deliver outcomes for Queenslanders.

### **Education Futures Institute**

The department is committed to providing high-quality professional learning opportunities to support staff to build their professional expertise. These opportunities are delivered through the Education Futures Institute (EFI).

In 2024–25, the EFI delivered capability building opportunities to more than 18,800 teachers, teachers aides, school leaders and departmental staff through:

- a suite of 7 flagship programs to provide comprehensive professional learning and support for school support staff, educators and leaders at key career junctures
- a new flagship Middle Leader program to enhance capability through leadership workshops, mentoring sessions with site visits, networking opportunities and self-paced learning modules
- targeted school improvement and business coaching to lift school performance
- statewide masterclasses to support professional learning in curriculum, teaching, learning and leadership
- an expanded suite of Reading capability masterclasses to enhance understanding of using an evidence-informed approach to teaching reading through the Australian Curriculum from Prep to Year 10
- collaborative learning communities to provide opportunities for schools to work in partnership and scale-up effective school practice.

In 2025, a new contemporary EFI professional learning centre opened in Brisbane's CBD, providing a dedicated facility for Queensland state school educators to participate in high-quality development opportunities in a fit-for-purpose contemporary learning space.

## **Teacher recruitment**

In 2024–25, the Teacher Recruitment team filled approximately 4,000 teacher vacancies across Queensland state schools. Of these, 9% were allocated to high-priority vacancies resulting in 49% of these vacancies being filled.

Enhanced vacancy tracking and proactive candidate management ensured a streamlined recruitment process, reducing time-to-fill and supporting continuity of teaching and learning across the state. This focused approach maximised the impact of available talent and strengthened the department's ability to respond quickly to changing workforce demands.

## **Teacher recruitment drive**

We know that offering appropriate incentives can attract high-quality teachers to priority locations. In 2024–25, our targeted teacher recruitment drive focused on showcasing diverse teaching destinations throughout the state, along with the assistance and incentives available for those considering positions in priority schools and communities.

Eligibility for incentives continues to be dependent on location and school, and includes:

- access to subsidised housing or rent assistance through the new Rural and Remote Housing Incentive scheme
- door-to-door relocation and settlement support
- financial incentives for beginning and experienced teachers in regional communities
- accelerated accrual of transfer points and prioritised consideration for future transfer requests
- benefits and financial incentives for rural and remote schools under the Recognition of Rural and Remote Service Scheme
- eligibility for Commonwealth Government Reduction of Higher Education Loan Program (HELP) debts for very remote areas.

The recruitment drive provided an opportunity for interested candidates to 'Talk to a recruiter' about the vacancies in their teaching areas and preferred locations.

Approximately 2,000 individuals registered their interest in connecting with the Teacher Recruitment team to discuss opportunities for the 2025 school year.

The annual teacher recruitment drive is complemented by a range of initiatives that promote the diverse opportunities available to graduate and experienced teachers. This includes the annual Teach Rural and Teach Queensland Career Fairs, campus engagement activities, online information sessions and Teach Queensland Regional Roadshow events.

In 2024–25, approximately 1,250 preservice, beginning and experienced teachers attended the Teach Queensland Career Fair and the Teach Rural Career Fair to connect with recruiters, school leaders, regional representatives and experts from across the department. These events showcase the wide range of employment, career progress and mobility opportunities available within the state school sector.

The launch of the Teach Queensland Regional Roadshows in 2024 provided current and future teachers with the opportunity to connect with school leaders and recruiters about opportunities locally, within their current region and statewide. Roadshow locations included Townsville, Cairns, Rockhampton, Mackay and Toowoomba.

In recognition that not all interested preservice and experienced teachers are able to attend one of the Teach Queensland events, a series of online information sessions were offered. In Semester 1, 2025, the Teach Queensland team in partnership with regions and schools, hosted 10 Live Chats across a broad range of topics. These complemented the 12 Live Chats hosted in Semester 2, 2024.

### **New Teach Queensland website launched**

In April 2025, the department launched a new Teach Queensland website. The website makes it easier for people to find information about current teacher application and recruitment processes, employment opportunities, incentives available to teachers in rural, remote and regional communities, and the support available for those starting or continuing a teaching career.

### **Rural and remote educators**

We acknowledge the unique challenges in attracting quality teachers to rural and remote areas. In 2024–25, the Rural and Remote Teacher Experience program continued to attract

skilled educators to key areas by providing opportunities to experience the professional, personal, and lifestyle rewards of living and working in Queensland's rural and remote communities. During this period, 26 employees participated in the program, with 8 transferring to rural or remote schools. An additional 21 participants are due to complete the program throughout the rest of 2025.

The program offered teachers a one-week placement at a rural or remote state school. It included a one-day introduction with the host school, a weekend staying in the community, and a 5-day period teaching in place of the regular classroom teacher.

In 2025, the program was expanded to include school principals, deputy principals, heads of campus, heads of program, guidance officers, community teachers, teachers in SDKs, regional school sport officers, and individuals in Education Officers Special Duties roles from urban locations.

### **Expanding pathways to a rewarding career in teaching**

In 2024–25, our Turn to Teaching, Trade to Teach and Supported Pathways initiatives continued to provide opportunities for those seeking a career change.

Through the 2-year Turn to Teaching Internship Program, participants undertake a year of Initial Teacher Education before stepping into a paid teaching internship in a Queensland state school. Participants receive financial support through a scholarship in the first year of the program, a paid internship in the second year, and a permanent teaching position in a Queensland state school following graduation. Participants are supported by dedicated supervising and mentor teachers at their host school, a dedicated university liaison officer, and regular community of practice sessions.

The program has already produced 106 graduates who are employed in our schools. 137 participants are currently undertaking their internship in 2025 and are due to graduate and commence permanent teaching positions in Term 1, 2026. Approximately 100 interns are currently in their study year and will commence in host schools in 2026.

The 2026 intake of the program will open in August 2025.

The 4-year Trade to Teach Internship Program provides a pathway into Industrial Technology and Design teaching for people who have a trade qualification. Participants receive financial assistance as they pursue an undergraduate degree in teaching, a

scholarship in the first year of the program and a 3-year paid internship. Interns receive in-class support from a supervising teacher, a mentor teacher and program mentor, and a dedicated university liaison officer to help develop teaching practices before being offered a permanent teaching position upon graduation.

As at 30 June 2025, there are 68 Trade to Teach interns who are completing their 3-year internship in a Queensland state school and a further 30 participants who are completing the first year of the program. Three interns from the first cohort of the program are due to graduate early (due to recognised prior learning) and will commence permanent teaching positions in Term 1, 2026. The remaining 32 interns from the first cohort are due to graduate and commence permanent teaching positions in Term 1, 2027.

The Supported Pathways into Teaching initiative encourages and supports current departmental employees to undertake an initial teacher education degree. Aspiring teachers receive special leave with pay to undertake compulsory professional experience placements and an early offer of permanent employment before they graduate. In 2024–25, 924 school based and corporate employees were supported by the initiative.

### **Support for preservice teachers**

Teaching experience in a classroom is a critical component of every aspiring teacher's learning journey.

We continued to support preservice teachers with the costs associated with undertaking their professional experience placements through the following grants:

- The Teach Queensland Prac Placement Grant providing 1,719 preservice teachers completing their final professional experience placement in a Queensland state school with \$5,000.
- The Beyond the Range Professional Experience Grant providing up to \$5,000 to 259 eligible preservice teachers undertaking their professional experience placement in a rural or remote state school.
- The Regional Professional Experience Grant offering up to \$3,400 to 128 eligible preservice teachers for placements in regional state schools.

## **Master of Indigenous Languages Education Professional Learning Support**

Each year the department provides professional learning support for 3 Aboriginal teachers and Torres Strait Islander teachers to complete a 12-month Master of Indigenous Languages Education course at the University of Sydney. Support for successful candidates includes course fees and Teacher Relief Scheme funding for study leave. As at 30 June 2025, the scholarship has supported 14 teachers to obtain a Master of Indigenous Languages Education.

## **Pearl Duncan Teaching Scholarship**

The greatest strength of our workforce lies in our diversity. To support more Aboriginal peoples and Torres Strait Islander peoples to begin a rewarding career in teaching, the Pearl Duncan Teaching Scholarship provides up to \$40,000 for study and related expenses. Applicants also receive an offer of permanent employment on successful completion of an Initial Teacher Education program. In 2024–25, the scholarship was awarded to 26 new students.

## **Master of Education learning grants**

Investing in our workforce enhances the capability of our teachers to deliver a world class education that supports every student to realise their potential. In 2024–25, we continued to deliver Professional Learning Grants of up to \$10,000 to eligible teachers who are studying a Master of Education degree (or similar) at an Australian higher education institution. The learning grant has supported 69 teachers to obtain a Master of Education.

## **Principal Hotline and Conflict Resolution**

The Principal Hotline and Conflict Resolution team delivers a unique statewide service for Queensland school leaders that provides targeted support and assistance on complex matters that arise in the day-to-day management and leadership of schools. To support the success of our school leaders, the service offers individual coaching, mediation sessions for matters with parent/carers or community, and targeted capability programs.



## **Generative AI in education sessions**

The rapid development of generative AI will have a lasting impact on the way we teach and learn.

In 2025, we continued to explore how generative AI can transform teaching, enhance assessments, and spark innovation to shape the future of education through virtual learning sessions available to all staff.

The sessions allowed staff to gain insights into the rapidly evolving generative AI landscape and the importance of leading change by fostering a culture of innovation in our schools. The sessions also explored generative AI as a catalyst for change, influencing not just the methodologies of assessing student learning, but also influencing what should be assessed.

## **LGBTIQ+ professional development**

LGBTIQ+ inclusive environments lead to better social, emotional and educational outcomes for LGBTIQ+ people.

In 2024–25, training was available to support teacher confidence and capability in establishing and maintaining educational environments that are inclusive, safe and welcoming for LGBTIQ+ students. The training was aligned with social and emotional wellbeing frameworks and education policies, and explored protective factors and practical strategies.

## **Training completions**

Mandatory training is completed on an annual basis to ensure departmental and legislative standards are met and our people have the capability to manage risks.

In 2024–25, completion of training in schools and corporate areas remained high, including:

- 94,937 completions of Annual Student Protection training
- 76,124 completions of Curriculum Activity Risk Assessment training
- 46,886 theory and 46,157 practical training module completions of Managing students' health support needs at school (staff can complete multiple modules based on individual student needs)

- 101,587 completions of Mandatory All Staff Training and Management Foundations training by employees, casual staff and contractors.

## **Health, safety and wellbeing**

The health, safety and wellbeing of our staff and students is our number one priority.

In 2024–25, we took a range of actions to create safer and healthier workplaces, including:

- designing a new *Health, Safety and Wellbeing strategy* to provide a roadmap for embedding safety and wellbeing in every aspect of our work
- introducing a new *Health, safety and wellbeing policy* to outline our commitment to maintaining safe and supportive work environments
- delivering the Industrial Technology and Design (ITD) assurance program, involving school visits to ensure the safe management of ITD equipment and processes
- reviewing our injury management model to strengthen our approach and ensure best practice support for employees
- publishing a Health, safety and wellbeing capability suite to guide our collective efforts toward a safer, healthier work environment
- delivering targeted actions to raise awareness and prevent occupational violence and aggression
- launched the Fitness Passport program to provide employees with access to affordable and flexible health and fitness options.

## **Pilot of Health, Safety and Wellbeing Coordinators**

To further support our commitment to health, safety, and wellbeing, we extended our pilot program placing dedicated Health, Safety, and Wellbeing (HSW) coordinators across 33 Queensland state schools. The HSW roles provide targeted support and expertise, as well as reducing the administrative burden of HSW tasks on school leaders and teachers.

These roles will be expanded to more schools from 2026–27 with almost 140 new HSW officers rolling out over the coming years. Each position will support a small number of schools using a cluster model, allowing them to work directly with principals to identify risks, develop strategies and implement supports to eliminate violence. Teachers will be

relieved of burdensome administrative tasks that take away from teaching time including safety assessments, hazard responses, and incident investigations.

## **Occupational violence and aggression prevention**

The department has zero tolerance for inappropriate and hostile conduct within our schools and departmental workplaces.

Queensland state schools, at times, require support in managing inappropriate conduct of parents/carers, visitors and other members of the school community, to maintain the safety of our staff and students.

In 2024, we developed a suite of resources to support our revised *Managing inappropriate and hostile conduct procedure*. The resources enhanced our established processes for providing directions to leave to parents, carers or visitors when they are demonstrating inappropriate or hostile conduct.

We continued to support staff members that are a witness to, or the subject of, inappropriate or hostile conduct through our Employee Assistance Program.

In 2025, we also developed a suite of resources to support the No excuse for school abuse campaign. The campaign highlighted unacceptable conduct and articulated a firm stance that mistreatment of educational staff is unacceptable, potentially constitutes a criminal act, and may result in legal consequences.

In the year ahead, we will deliver further strategies to prevent and respond to occupational violence and aggression as part of the workforce strategy.

## **Psychological first aid**

Creating safe and supportive workplaces contributes to employee mental health, engagement and productivity.

In 2024–25, we continued to deliver psychological first aid training to boost capability in supporting and responding to individuals who are in distress and in need of support following a potentially traumatic event. The training was available to all staff, with staff in leadership positions encouraged to attend. From July 2024 to 10 June 2025, 135 sessions were delivered to 3,092 leaders and staff.

## **Self-care**

In 2024–25, we established an online stress reduction and wellbeing program to guide staff on reducing stress and improving positivity through mindful attentiveness training. The program had both theoretical and practical components covering the impact of stress, the benefits of relaxation, the importance of exercise and diet, self-compassion and professional relationships.

In 2024–25, in addition to the Employee Assistance Program, school leaders could access the Principal Coaching and Support Service to confidentially discuss strategies to deal with and manage stress, including preventative strategies and individual support and coaching following critical or potentially traumatic incidents.

## **Industrial Technology and Design safety awareness and induction course**

A safe classroom is essential for student and staff wellbeing and ensures teachers can perform their roles confidently and effectively.

In 2024–25, we created a mandatory ITD Safety Awareness and Induction course to reflect best practice standards. The training ensures educators have the skills to keep students safe in ITD practical workshops.

## **Human Resources advisory service**

In 2024–25, the Human Resources (HR) advisory service continued to provide expert guidance on a variety of workforce-related matters, helping to optimise employee performance, ensure legal compliance, and cultivate a positive work environment.

During the reporting period, the HR advisory service resolved approximately 46,000 queries.

## **Health, Safety and Wellbeing Management System**

Our Health, Safety and Wellbeing Management System (HSWMS) provides a structured framework for managing health, safety, and wellbeing across the department. The HSWMS integrates health, safety, and wellbeing processes into our planning and core business activities, fostering a robust and sustainable culture of health, safety, and wellbeing. It comprises of five key elements:

- Risk Management: Identifying and managing health and safety risks in accordance with the *Enterprise risk management framework* and relevant codes of practice.
- Incident Management: Ensuring timely reporting, response, and investigation of incidents and near misses to prevent recurrence.
- Engagement and Support: Providing opportunities for staff to express views or raise issues related to health, safety, and wellbeing.
- Health and Staff Rehabilitation: Supporting staff through effective injury management and rehabilitation processes.
- Performance and Improvement: Monitoring and evaluating health, safety, and wellbeing performance to drive continuous improvement.

## **Investing in future-focused infrastructure and information technology**

To meet the needs of Queensland communities we are committed to investing in sustainable, energy-efficient and future-focused infrastructure and information technology.

### **Infrastructure**

The department manages an infrastructure asset portfolio with a replacement cost of over \$40 billion. This includes:

- 1,266 state schools (196 secondary schools, 930 primary schools, 46 special schools, 94 combined primary and secondary schools)
- more than 36,000 learning spaces and support facilities
- 27 outdoor and environmental education centres
- 176 early childhood services on department-owned land
- 513 units of teacher accommodation.

### **Infrastructure investment**

In 2024–25, we progressed or delivered projects totalling:

- \$1.18 billion for the refurbishment and construction of new buildings to support student learning and early childhood education. This included \$26.6 million under the Education for All program to upgrade facilities so students with disability can access education on the same basis as their peers.
- \$571.3 million to ensure our educational facilities were maintained.

Infrastructure highlights include:

- constructing the new \$22 million multi-storey learning centre at Griffin State School
- constructing the new \$15.5 million two-storey learning centre and \$3.3 million refurbishment of the administration at Kenmore South State School
- a \$3.4 million investment to create 10 new learning spaces at Mansfield State High School

- the establishment of a \$35 million satellite campus for Logan City Special School
- a new \$24.9 million performing arts centre with 7 learning spaces at Toolooa State High School.

## **New schools**

We are committed to delivering educational infrastructure to meet the needs of our diverse and growing communities.

In 2024–25, we opened Corymbia State School and Collingwood Park State Secondary College to meet enrolment demand, representing a \$171 million investment.

## **Infrastructure planning**

The department actively monitors enrolment growth throughout Queensland to ensure all children, no matter where they live, have access to quality educational facilities.

During 2024–25, we acquired 17 properties to support current and future education infrastructure across Queensland, including:

- 7 acquisitions for growth projects at existing schools in Toowong, Goodna, Sunnybank, Dalby and Wamuran
- 8 acquisitions for new school developments in Manly West, Bellmere, Morayfield, Greater Flagstone and Burpengary East, scheduled to open over the next 10 years
- one acquisition to support teacher housing on Thursday Island.

We have also commenced planning for a range of infrastructure projects that will be delivered in the years ahead to support the needs of our growing communities, including:

- a new primary school to open in Holmview in 2027
- a new secondary school and co-located special school to open in Logan Reserve in 2027
- 6 new special schools or campuses to support communities in Central Logan (Berrinba), Beenleigh, Coomera, Moreton Bay South, Springfield/Redbank, and Ipswich West
- 2 new primary schools in Caloundra South and Ripley Valley
- a new high school in Gracemere

- a new Health Sciences Academy to support students in Rockhampton with vocational education and training opportunities and tertiary pathways.

## **Sustainability funding**

Sustainable infrastructure delivers long-term social, economic and environmental benefits.

In 2024–25, \$2.5 million was provided to 69 schools to undertake innovative projects that seek to improve or embed sustainability, conserve resources, reduce emissions, improve biodiversity or reduce utilities expenditure.

Approved projects included:

- Park Ridge State High School to purchase technology, such as drones and geospatial monitoring tools, to enable Years 7 to 10 to track changes in environmental indicators at the school.
- St George State High School for Connection to Country through an indigenous bush tucker garden.
- Caloundra State High School for a Birdwing butterfly vine conservation project, upgrades to LED lighting and installation of solar panels and battery for the aquaponics system
- Cawarral State School for a rainwater system upgrade and flood mitigation project
- Wyandra State School to install new 20kW 3-phase solar panel system, replacing the existing system.

## **Modernising teaching and learning**

In 2024–25, we finalised the development of our Managed Operating Environment (MOE) modernisation project to transition the department's MOE platform to a cloud-based solution, modernising the way that staff and students use their devices to access the programs, files and systems they need day-to-day.

Nominated pilot schools will begin testing the new platform from July 2025 to refine the solution and technologies to ensure a seamless transition across all Queensland state schools from early 2026.



## **Computers for teachers**

Providing staff with modern and fit-for-purpose equipment is essential to leveraging digital technology to improve teaching and learning.

The Computers for Teachers (CFT) program provides eligible Queensland school teachers with a laptop computer that is replaced on a 4-year cycle.

Over 47,000 CFT laptops are replaced, supported and maintained under the program for Queensland teachers.

## **Bandwidth Upgrade project**

Through the Bandwidth Upgrade project, we have uplifted the department's core network foundation by boosting the average internet speed to 1.6 Megabits per second (Mbps) per student, which is more than 60 times faster than the previous average internet speeds in schools.

In 2024–25, the project began implementing the Bandwidth Allocation Model. This stage is targeting delivery of a statewide average of 5 Mbps per student, supporting equitable access to online learning platforms and curriculum-aligned digital tools that underpin digital-first learning environments across Queensland state schools.

## **Fleet management**

In 2024–25, we continued to implement the *Fleet management action plan 2023–2026*.

Under the plan the department is replacing eligible vehicles with electric vehicles and installing charger infrastructure to support the transition.

Charging station installations occurred at regional offices in Kingaroy, Roma, Atherton, Rockhampton, Gladstone, Bundaberg, Maryborough and Maroochydore. There are also several site feasibility studies underway to prepare for other regional office installations.

# Human resources

## Workforce profile

As at 30 June 2025, we had:

- 98,461 employees (headcount) or 78,423.1 FTE
- 3.1% of the total workforce providing corporate services and 96.9% frontline and frontline support based on FTE
- 79.4% of the total headcount staff employed permanently, 12.5% temporary staff and 8.1% are casual or contract based on headcount
- 53.8% of the total headcount staff employed full-time and 46.2% part-time or casual.

Additional performance information relating to our workforce is available in Appendix C. (pages 115–116).

## Redundancy information

During 2024–25, one employee received a redundancy package at a cost of \$38,322.53.

**Table 7: Gender**

Gender	Number (Headcount)	Percentage of total workforce*
Woman	76,511	77.7%
Man	20,599	20.9%
Non-binary	228	0.2%
Another term	-	-
Not disclosed	1,123	1.1%

Notes:

Reflects standard Department of Education reporting for the Public Sector Commission.

\*Calculated on headcount

**Table 8: Diversity target group data**

Diversity Groups	Number (Headcount)	Percentage of total workforce*
Women	76,511	77.7%
Aboriginal peoples and Torres Strait Islander peoples	2,589	2.6%
People with disability	5,239	5.3%
Culturally and Linguistically Diverse – Speak a language other than English at home <sup>^</sup>	3,986	4.1%

Notes:

<sup>^</sup>This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home

\*Calculated on headcount

**Table 9: Target group data for Women in Leadership Roles\***

	Women (Headcount)	Women as a percentage of total leadership cohort**
Senior Officers (Classified, s122 and s155 combined)	197	70.9%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	61	64.2%

Notes:

\*Excludes school-based leaders

\*\*Calculated on headcount

## Strategic Workforce Plan

In 2024–25, the *Queensland Teaching Workforce Strategy 2024–27* was launched to raise the profile of the teaching profession and highlight the need for targeted, localised responses to evolving community and workforce needs.

The strategy represents a \$347 million investment in our teaching workforce, including \$129.4 million in new and expanded initiatives, such as the *Health Safety and Wellbeing strategy*, No Excuse for School Abuse campaign, Rural and Remote Housing Incentive Scheme and Turn to Teaching and Trade to Teach Internship programs.

The department has commenced developing a new workforce strategy to reflect the Government's priorities. The new strategy will focus on supporting and building our multi-disciplinary workforce including addressing occupational violence and aggression.

## Supporting a diverse workforce

A workforce that mirrors the diverse perspectives, experiences, and backgrounds of students and communities is something we cherish and support. By establishing a work environment that is welcoming, adaptable, inclusive, equitable, respectful, accessible, and culturally safe, we enable every employee to thrive and realise their potential.

Our approach to enhancing diversity, equity, and inclusion is contained within our *We All Belong Equity and Diversity Plan*. The plan outlines priority actions to drive systemic change in key focus areas, including:

- achieving target workforce participation for identified groups and balanced gender representation in teaching and administrative roles
- achieving proportional representation of target groups across levels of seniority and types of roles
- reducing the gender pay gap
- providing quality learning and development opportunities that promote inclusion, belonging and equitable career progression
- improving inclusion index results in the Working for Queensland survey and school opinion survey
- removing systemic and structural barriers to diversity and inclusion
- relying on accurate and consistent diversity data in evidence-based decision-making.

In 2024–25, we continued to strengthen our workforce diversity, cultural capability, and inclusion with a range of initiatives, including:

- releasing our new *EnAbleD: workforce strategy 2024–2027* to build welcoming, safe, inclusive, and accessible workplaces
- raising awareness of the small, easy changes we can all make to remove barriers for people with disability during Disability Action Week
- holding learning and development sessions to build capability of staff and leaders in how to apply inclusive, equitable, accessible and culturally responsive practices in

their everyday work that supports Aboriginal staff and Torres Strait Islander staff, staff with disability, LGBTQ+ staff and culturally and linguistically diverse staff

- releasing the Aboriginal and Torres Strait Islander cultural capability self-assessment tool to help staff and leaders understand where they sit on the continuum of learning cultural capability and their next steps for development
- joining the Hidden Disabilities Sunflower initiative to recognise and support those with less visible disabilities at work
- creating connection through stories and celebrating differences during Multicultural Queensland Month
- identifying inequity and potential causes through analysis of workforce data and reporting the department's findings.

## **Employee relations frameworks**

We are committed to meaningful engagement with employees to enhance their work environment.

We ensure that payroll system updates are undertaken to support the implementation of new certified agreements, including processing back payments in compliance with the relevant certified agreement.

In 2024–25, we introduced a self-paced online training package for school leaders and business managers to support understanding and compliance with certified agreements for teacher aides and cleaners. Guidance, examples, key terms and how they apply to managing teacher aides and cleaners are explored in the training.

# Governance—risk management and accountability

Governance is how we organise and prioritise our people and resources to make decisions, create opportunity, manage risk, remain accountable and drive performance to achieve our purpose.

## Customer complaints management

We are committed to responding to customer complaints in an accountable, transparent, timely and fair way that is compatible with human rights.

In accordance with our *Customer complaint management framework, policy and procedure*, we aim to resolve customer complaints as quickly as possible at the point where the complaint is received. Complaints provide us with important insights into our service delivery and decision-making approach and offer opportunities to improve.

Further information and resources about how customer complaints are managed, including a report on customer complaints for 2024–25, is available at:

<https://qed.qld.gov.au/contact-us/compliments-complaints/customer-complaints>.

## Human rights

We are committed to sustaining a culture that protects and promotes human rights. In 2024–25 we furthered the objectives of the *Human Rights Act 2019* (Qld) by:

- refreshing the department's *Human Rights Framework* to further strengthen human rights understanding across our divisions, regions and schools
- reviewing and delivering training to deepen staff human rights capability and understanding. This included review of mandatory staff training and delivery of:
  - targeted introduction to human rights sessions to regions and divisions
  - all-staff training sessions facilitated by the Queensland Human Rights Commission

- targeted decision-making training for beginning and aspiring principals to support consideration of human rights as part of all decision-making.
- developing improved human rights guidance and templated resources for departmental policies and procedures to ensure information is clear and consistent to support staff to meet their responsibilities.

## **Human rights complaints**

As a large service delivery agency, our decisions shape the future of young Queenslanders and provide opportunities to embed a strong culture that respects, protects and promotes human rights through review and continuous improvement.

During the reporting period, we received 1,880 human rights complaints with 41 assessed as upheld/substantiated (either in full, or in part) and incompatible with human rights.

Complaints assessed as incompatible with human rights remained low at 2% of total human rights complaints received by the department. All human rights complaints were managed in accordance with our complaints policies and procedures. Actions taken for substantiated complaints in 2024–25 included giving an apology, changing a practice or process, or referring the issue for further investigation or system improvement.

## **Charter of Victims' Rights complaints**

We are committed to supporting and upholding the rights of victims of violent crime through our response to managing Charter of Victims' Rights (Victims' Charter) complaints.

The department has taken the following steps to build an understanding and staff capability to manage these complaints:

- amended complaints and grievances policies and procedures and developed a guideline to help staff identify, manage and record Victims' Charter complaints
- delivered information sessions to complaints officers across the department
- made amendments to complaint management systems to enable reporting.

No Victims' Charter complaints were received in 2024–25.

## Information systems and recordkeeping

All staff are responsible for managing the safe transport, storage of and access to departmental information. Our *Information asset and recordkeeping procedure* (IARP) outlines the requirements and responsibilities for establishing and maintaining full and accurate records of the department's business activities. The procedure is supported by a range of resources that assist staff in their records management compliance, including:

- information privacy, information security, recordkeeping and Right to Information modules in our Keys to managing information online learning course
- records management Mandatory All Staff Training modules
- a training portal, designed to provide quick and easy to use materials about our records management system
- Queensland State Archives interactive web-based training.

Our IARP is aligned to the Queensland Government's Enterprise Architecture policies, standards and best practice guidelines, including the *Records governance policy*, *Information security policy* (IS18:2018) and *Metadata management principles*.

In 2024–25, the department ended a suspension on records disposal that had been in place since 2013. Additional resources were developed to support staff in managing records accumulated during the records disposal freeze, including guides, tools and online and in-person training.

This support empowers schools to independently manage their appraisal and disposal processes, ensuring adherence to the legislative requirements outlined in the *Public Records Act 2023* (Qld) while also streamlining administrative processes. The resources guide schools in transitioning from physical record storage to management of records in digital formats, including the digitisation of existing physical records to align with contemporary record-keeping standards.

Throughout 2024–25, training was delivered to 1,072 participants across 643 schools and 136 business units. This included presentations at the department's i-Educate 2024 conference and the School Business Managers Association of Queensland conference.



## Information security attestation

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department information security risk position.

During 2024–25, the department implemented the following information security initiatives:

- launched our new *Cyber Security Plan 2024–28* to safeguard staff and minimise the risk and impact of cyber security incidents across the department
- completed an annual Information Security Annual Return Audit in alignment with the updated *ISO 27001:2022 standard*, enabling a focused approach to implementing enhanced information security controls
- commenced a major Identity and Access Management (IAM) uplift project to strengthen IAM capabilities, including integration with the Queensland Government ‘TellUsOnce’ service
- continued preparations for the rollout of Multi-Factor Authentication to strengthen access security
- participated in multiple cyber incident readiness activities, including Exercise ‘Sky Scriber’ and Exercise ‘Cyber Storm’
- improved cyber security operations capabilities, enabling earlier detection of potential cyber incidents
- established a cyber security community of practice to continue to build a security-focused mindset, encourage information sharing and promote best practice across the department.

## Risk management

We are committed to balancing risk with opportunity to deliver high-quality outcomes for children, students, our workforce, and Queensland communities.

The department's *Enterprise Risk Management Framework* (ERMF) is a comprehensive approach to identifying, assessing, and treating risk based on the department's risk appetite within the context of our risk environment. The framework supports staff to better understand risk and be more confident in applying it to their daily work and decision-making.

Risk management information was reported quarterly to our ELT, ARMC and Strategic Governance Committees to support the delivery of good governance and accountable decision-making as required under the Financial and Performance Management Standard 2019 (Qld).

Our *Enterprise risk management policy* supports the department's approach to risk management as set out in the ERMF and is compliant with the Australian Standard on Risk management—Guidelines (AS/NZS ISO 31000:2018). Our *Enterprise risk management procedure* sets out a consistent approach for managing risk at an enterprise level across the department.

In 2024–25, we strengthened our risk management approach by completing a comprehensive review of the ERMF, policy and procedure to ensure it remains aligned to best practice and is fit-for-purpose.

Further information including the ERMF, policy and procedure, are available here:

<https://ppr.qed.qld.gov.au/pp/enterprise-risk-management-policy>.

Further information on the ARMC, ELT and strategic governance committees is contained on pages 90–91 and 97–113.

## **Business continuity management**

Recovering from disruptive events and restoring business as usual functions is crucial to delivering quality early childhood, a high-performing education system, and supporting a vibrant arts and cultural sector for Queensland.

*The Continuity, disaster and emergency management framework* and *Continuity, disaster and emergency management policy* outline our approach to managing risks related to disruptive events across the prevention, preparedness, response and recovery management phases.

Our business continuity management approach is focused on minimising the impact of disruptive events on our critical objectives, and effectively supporting the continuation and return to normal operations.

The start of 2025 presented significant challenges for Queensland’s teachers, staff, students, and parents/carers as most of the state endured a series of severe weather events. These events disrupted communities, damaged infrastructure, and placed considerable strain on schools, staff and families.

As part of our focus on continuous improvement, we conducted reviews of our response to the February 2025 flood event in North Queensland and Tropical Cyclone Alfred. The reviews found that the department managed both events effectively and identified opportunities for improvement for future events.

## Audit and Risk Management Committee

The ARMC provided independent advice to the Director-General to help fulfil their responsibilities under the *Financial Accountability Act 2009* (Qld).

The ARMC met 6 times in the financial year and considered all audit recommendations by the QAO in line with its Terms of Reference.

A full list of QAO audits relevant to the department is included under the heading, ‘External oversight’ (see pages 93–96).

Information on the ARMC’s role, functions, membership, remuneration and achievements is included in the table below:

Audit and Risk Management Committee	
Functions	The ARMC provides independent audit and risk management advice to the Director-General, as a requirement under section 35 of the <i>Financial and Performance Management Standard 2019</i> (Qld).
Achievements	<ul style="list-style-type: none"> <li>Reviewed and endorsed the department’s financial statements for 2023–24.</li> <li>Noted the Chief Finance Officer Statement of Assurance for 2023–24.</li> <li>Endorsed the Mid-Year Review of the 6+6 Month Audit Plan 2024–25 in November 2024 and March 2025.</li> <li>Reviewed and endorsed the Internal Audit Charter, and monitored Internal Audit’s performance measures during the year.</li> </ul>

	<ul style="list-style-type: none"><li>Reviewed the external gap analysis against the new Global Internal Audit Standards and monitored the implementation of the recommendations.</li><li>Retained oversight of the implementation status of overdue audit actions from Internal Audit and QAO.</li><li>Reviewed and maintained oversight of key risks to the department.</li><li>Reviewed and endorsed the department’s Information Security Annual Return and the supporting external assurance review, as well as monitored the department’s progress towards implementing the Information Security Management System recommendations and actions.</li><li>Attended various meetings with stakeholders during the year including meeting with new departmental executives.</li><li>Recruited and inducted new external members to the committee.</li></ul>			
Remuneration				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Actual fees received
Chair	Helen Moore	6	\$18,000 pa	\$18,000 pa
Member	Marie Kavanagh	6	\$12,000 pa	\$12,000 pa
Member	Shaun Conroy	6	\$12,000 pa	\$12,000 pa
Member	Inma Beaumont	6	\$12,000 pa	\$12,000 pa
Member	Mark Fenton	5	\$12,000 pa	\$12,000 pa
No. scheduled meetings/sessions	6			
Total out of pocket expenses	\$0.00			

## Internal Audit

Internal Audit contributed to improving service delivery by identifying opportunities to enhance and strengthen our processes and internal control environment, with independent, risk-based and objective assurance, advice and insight. Internal Audit's focus included frontline service delivery areas, information systems, and programs and projects.

Internal Audit's activities were guided by its *6+6 Month Audit Plan* that was developed through consultation with various stakeholders and analysis of prior audit results, departmental priorities, strategic and operational risks. The audit plan is reviewed and endorsed by the ARMC and approved by the Director-General. The plan aligns with the Global Internal Audit Standards (GIAS) and the *Financial Accountability Act 2009* (Qld).

The operations of the Internal Audit Branch are reviewed by the ARMC throughout the year, including performance against established measures and the branch's compliance with GIAS through the quality improvement program.

During 2024–25, Internal Audit finalised:

- 258 school audits including follow-up audits
- 102 school health checks (this has changed to an annual automated data check across all schools completed in June 2025)
- 9 business, operational and performance audits
- 3 payroll verifications
- 3 information system audits.

## **School and Region Reviews**

Every Queensland state school receives a review at least once every 4 years, playing an important part in how we support schools to lift educational achievement, enhance student wellbeing and engagement, and strengthen culture and inclusion.

The review approach is tailored to meet the unique needs of every state school and is informed by evidence and input from school staff, students and communities. Reviews are conducted by experienced educators trained in the use of the Australian Council for Educational Research School Improvement Tool, an internationally recognised framework for reviewing practices found in highly effective schools.

In 2024–25, the department continued to implement the revitalised review model to include differentiated review types. Review types include school reviews conducted by School and Region Reviews (SRR), school-led reviews validated by SRR, Partnership Initiative school reviews, small school reviews and offshore school reviews.

During 2024–25, SRR completed:

- 265 school reviews and 38 school-led review validations in Queensland state schools
- 5 Partnership Initiative school reviews
- 4 reviews at offshore schools.

Further information about school reviews, including professional learning programs for school, regional and corporate staff, can be accessed here:

<https://schoolreviews.education.qld.gov.au>.

## External oversight

The department was subject to several external reviews that provided independent advice, assurance and observations of our performance to our customers, stakeholders, and the community. The following agencies produced reports relevant to the department.

### Queensland Ombudsman

The Queensland Ombudsman (QO) conducts investigations under the *Ombudsman Act 2001* (Qld) to improve the quality of decision-making and administrative practices and procedures in agencies.

In April 2025, QO released Report 1: Department of Education: Preventing harm to children with disability in Queensland. The report includes recommendations for the department to clarify and enhance student protection practices, procedures and interagency cooperation.

The department welcomes the recommendations and is committed to ensuring its approach to student protection is of the highest standard. The department has commenced its review to enhance practices, procedures and training and will continue to build staff capability in line with QO recommendations.

### Queensland Audit Office

The following Queensland Audit Office (QAO) reports released in 2024–25 include findings and recommendations applicable to the department:

- *Department of Education Financial Statements 2023–24 audit*
- *Report 1: 2024–25: 2024 status of Auditor-General's recommendations*
- *Report 3: 2024–25: Central agencies' coordination of the state budget*
- *Report 6: 2024–25: Protecting students from bullying*
- *Report 11: 2024–25 State entities 2024*
- *Report 15: 2024–25 Education 2024.*

The above reports can be accessed here:

<https://www.qao.qld.gov.au/reports-resources/reports-parliament>.

Further information on the status of Auditor-General recommendations can be accessed at:

<https://www.qao.qld.gov.au/reports-resources/reports-parliament/2024-status-auditor-generals-recommendations>.

The QAO reports included recommendations about information technology controls, development of the state budget, protecting students from bullying, third-party IT services, and special payments. Recommendations from previous years that require further action were also highlighted.

The review of the department's 2023–24 Financial Statements made recommendations about information technology user access controls and Active Directory security. The QAO determined that these issues did not directly impact the department's financial statements.

Report 15 highlighted information security recommendations from QAO Report 13: 2023–24 Education 2023 and Report 18: 2020–21 Education 2020, encouraging all agencies to take further action.

The department acknowledges the QAO recommendations regarding information technology controls and as part of the *Cyber Security Plan 2024–2028*, the department is strengthening identity and access management to improve the security and integrity of its systems. This includes ongoing initiatives to enhance user access controls and safeguard administrative privileges.

Report 3 recommended all agencies engage in early budget submission development, to facilitate a thorough review and timely feedback.

The department is committed to ensuring central agencies are engaged early in the budget submission process, based on Queensland Treasury timelines.

Report 6 included recommendations about the department's strategies to reduce student bullying and the department's supports for schools to manage student bullying.

The department has commenced implementing, and is further planning, a range of strategies and initiatives to prevent bullying and to provide support to those affected. A suite of actions will focus on raising community awareness and joint action, preventing

bullying behaviour through safe and disciplined school environments, and enhancing support for families and students. This will be achieved through streamlined policies regarding behavioural expectations, targeted professional learning, expanding a dedicated crisis support hotline, and improved tools and resources for schools, parents and students.

Additional information on the department's approach to bullying is contained on page 45.

IT services provided by third parties were addressed in QAO report 11. The report encouraged all entities to implement processes and procedures to manage security risks.

The department has well-established processes in place to assess the suitability of third-party IT providers in managing cyber security risks when departmental data is stored or used outside the departmental network in both corporate and school environments.

Report 11 also encouraged all entities to implement robust policies and procedures that specify when a special payment is appropriate and how it should be made.

The department is committed to upholding the highest standards of public expenditure and complying with the recommendations.

Report 15 highlighted asset management recommendations from QAO Report 19: 2021–22 Education 2021, encouraging all agencies to take further action.

The department has integrated maintenance condition data into our finance system and is working with schools to use this data to develop each school's multi-year maintenance plan. The department expects this to be completed in 2025–26.

## **Office of the Information Commissioner**

The Office of the Information Commissioner (OIC) is Queensland's independent statutory body established under the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld) to promote access to government-held information and to protect people's personal information held by the public sector.

In December 2024, OIC released the report *Minimising Personal Information Held: Reducing the risk of privacy breaches*. The report included recommendations for all departments to assess the privacy risks of information holdings and management systems, implement mitigation strategies as required, and implement appropriate information disposal procedures.



The department maintains an information asset register alongside technology and application registers to identify key information holdings and systems containing personal information. As part of our records management uplift project, the department has updated records disposal processes and developed a range of resources to support staff in effectively managing records throughout their lifecycle.

## **Statutory bodies and portfolio entities**

The department supports Queensland Government bodies and entities, including boards and committees. Statutory bodies report directly to the Minister and prepare their own annual reports.

Further information is published in the department's Government Bodies report and can be accessed here:

<https://qed.qld.gov.au/publications/reports/annual-report>.

## **Open data**

Several reporting requirements for the department are published online on the Queensland Government's Open Data portal in lieu of inclusion in this report, including overseas travel consultancies expenditure and Queensland Language Services Policy.

No Victims' Charter complaints were received in 2024–25.

The Open Data portal can be accessed here:

<https://www.data.qld.gov.au/>.

# Appendix A—Governance

## Committees

Governance committees enable the department to advise and support the Minister and Director-General in their decision-making responsibilities and position the department to deliver on its priorities and strategic objectives.

The following governance committees were in place within the department during the reporting period.

Executive Leadership Team			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	Director-General	Department of Education
	Member	Deputy Director-General	State Schools Strategy
	Member	Deputy Director-General	Early Childhood, Regulation and Communication
	Member	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Deputy Director-General	Strategic Policy and External Relations
	Member	Deputy Director-General	Infrastructure Services
	Member	Deputy Director-General	Arts Queensland
	Member	A/Deputy Director-General	School and Regional Operations and Performance
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Observer	Executive Director	Office of the Director-General
	Secretariat	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
Purpose	The Executive Leadership Team (ELT) provides strategic direction and oversight of outcomes, financial performance and good governance of the department.		

Responsibilities	<p>ELT measures and monitors matters of strategic significance to ensure the department meets its strategic planning, governance and accountability requirements, including:</p> <ul style="list-style-type: none"> <li>• emerging whole of government initiatives, issues and opportunities</li> <li>• the <i>Strategic Plan</i></li> <li>• key agency and enterprise strategies, including First Nations Strategy</li> <li>• strategic risks and issues</li> <li>• financial, budget and investment decisions</li> <li>• agency performance and governance</li> <li>• health, safety and wellbeing management reviews</li> <li>• workforce trends and issues.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>• Approved the department's <i>Strategic Plan 2025 – 2029</i>.</li> <li>• Reviewed and approved the department's quarterly Performance and Governance Reports.</li> <li>• Approved the department's updated Risk appetite statement and strategic risks.</li> <li>• Monitored and managed the department's financial performance, including 2024–25 Budget.</li> </ul>

System Implementation, Policy and Performance Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	Director-General	Department of Education
	Member	Deputy Director-General	Early Childhood, Regulation and Communication
	Member	Deputy Director-General	State Schools Strategy
	Member	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Deputy Director-General	Strategic Policy and External Relations
	Member	Deputy Director-General	Infrastructure Services
	Member	A/Deputy Director-General	School and Regional Operations and Performance
	Member	Assistant Director-General	Reviews, Curriculum, Teaching and Learning
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations

	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Regional Director	Metropolitan North
	Observer	Executive Director	Office of the Director-General
	Secretariat	Executive Director	Governance, Strategy and Planning, Strategic Policy and External Relations
Purpose	<p>The System Implementation, Policy and Performance (SIPP) Committee oversees:</p> <ul style="list-style-type: none"> <li>• strategic direction for early years and state schooling, including monitoring performance and implementation</li> <li>• the forward strategic policy and research agenda</li> <li>• planning, preparedness and review of disaster and emergency events.</li> </ul>		
Responsibilities	<p>The SIPP Committee oversees the department's resources, inputs, activities and outcomes to drive improvement in early years and state schooling performance by:</p> <ul style="list-style-type: none"> <li>• directing implementation of the department's strategic direction and associated initiatives to ensure alignment of operational strategies to strategic objectives</li> <li>• advising the Executive Leadership Team on departmental strategy and performance</li> <li>• positioning on national agreements, initiatives and agendas</li> <li>• examining system trends, drivers and issues, including key outcomes and findings from: <ul style="list-style-type: none"> <li>○ governance groups</li> <li>○ performance data and analytics</li> <li>○ reviews and audits</li> <li>○ environmental scans, research reports and products.</li> </ul> </li> <li>• overseeing: <ul style="list-style-type: none"> <li>○ policy and strategy initiatives impacting schooling and early childhood</li> <li>○ policy and procedure initiation proposals</li> <li>○ planning, preparation, and review of disasters and emergencies</li> <li>○ the department's protective security culture</li> <li>○ evaluation and research plans, frameworks and reports related to the department's strategic direction.</li> </ul> </li> </ul>		
Achievements	<ul style="list-style-type: none"> <li>• Oversight and monitoring of <i>Equity and Excellence Strategy</i> implementation and <i>Putting Queensland Kids First and Youth Education Engagement Reform</i> programs.</li> <li>• Oversight of the <i>2025 Education Strategy</i> refresh.</li> </ul>		

	<ul style="list-style-type: none"> <li>• Oversight of the School Resourcing Review program.</li> <li>• Oversight of the Red tape reduction program.</li> <li>• Endorsed the department's <i>Disability Service Plan 2025–28</i>.</li> <li>• Endorsed the department's <i>EnAbled Workforce Strategy 2024–2027</i>.</li> <li>• Endorsed a draft <i>Reframing the Relationship Strategy 2024–2027</i>.</li> <li>• Approved the department's updated disaster management governance arrangements.</li> <li>• Endorsed the <i>Small Schools Support Plan</i>.</li> <li>• Endorsed the <i>Aboriginal and Torres Strait Islander Shared Decision-Making in Queensland State Schools Framework</i>.</li> <li>• Endorsed a draft <i>Action Plan - Preventing, responding and reducing bullying</i>.</li> </ul>
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Strategic Workforce Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Capability, State Schools Strategy
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General	Intergovernmental Relations and School Resourcing, Strategic Policy and External Relations
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Regional Director	Metropolitan North
	Member	Regional Director	Far North Queensland
	Member	Executive Director	Early Childhood Strategy and Performance, Early Childhood, Regulation and Communication
	Member	Executive Director	Strategy, Policy and Governance, Corporate and Aboriginal & Torres Strait Islander Services

	Member	Executive Director	Strategy and Governance, State Schools Strategy
	Member	Executive Director	Strategic Workforce, Policy and Industrial Relations, Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Observer	Executive Director	Business Partnering and Workplace Health and Safety, Human Resources, Corporate and Aboriginal & Torres Strait Islander Services
	Observer	Director	HR Business Partnering, South East Region, Workplace, Health and Safety, Corporate and Aboriginal & Torres Strait Islander Services
	Secretariat	Director	Office of the Assistant Director-General, Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
Purpose	The Strategic Workforce Committee sets workforce priorities and monitors performance to support attraction and retention of an agile, engaged and skilled workforce to deliver departmental objectives aligned to our strategic direction.		
Responsibilities	<p>The Strategic Workforce Committee:</p> <ul style="list-style-type: none"> <li>• drives the department's workforce priorities and objectives to support delivery of the department's strategic direction and commitments</li> <li>• leads development of a Workforce Strategy and supporting initiatives to attract and retain an agile, engaged and skilled workforce</li> <li>• promotes diversity and inclusion across our workforce and monitors achievement of whole-of-government diversity targets</li> <li>• develops strategies or policy initiatives to promote the department as an employer of choice to ensure supply of frontline and other staff</li> <li>• leads the department's consideration and implementation of public sector workforce reforms, industrial changes, audits and enterprise bargaining</li> <li>• monitors the department's FTE cap and workforce profile reporting</li> <li>• oversees workforce capability programs to ensure offerings align with required and emerging skills and competencies</li> <li>• oversees and assure strategic workforce risks and opportunities to achieve strategic outcomes</li> </ul>		

	<ul style="list-style-type: none"> <li>takes a collaborative, cross-divisional approach to strategic workforce priorities and programs of work, including the referring of matters to other strategic governance groups, as required.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>Endorsed the department's <i>Equity and Diversity Audit</i> and Report.</li> <li>Monitored the department's Minimum obligatory human resource information (MOHRI) collection.</li> <li>Advised on the implementation of critical Human Resource policies, including workplace sexual harassment and positive performance management.</li> <li>Oversight of the department's Enterprise Bargaining cycle.</li> </ul>

Digital Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Deputy Chair	Deputy Director-General	State Schools Strategy
	Member	Deputy Director-General	Early Childhood, Regulation and Communication
	Member	Deputy Director-General	Infrastructure Services
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General and Chief Information Officer	Information and Technologies, Digital Innovation
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Regional Director	Metropolitan South
	Observer	Head of Internal Audit	Internal Audit Branch
	Observer	Executive Director	Governance Cyber and Policy, Information and Technologies, Digital Innovation
	Secretariat	Executive Officer/Manager/ Director	Governance Risk and Compliance, Information and Technologies, Digital Innovation

Purpose	To set the strategic direction, identify priorities, make financial budgetary decisions and monitor the performance of the department to deliver the outcomes of the Digital Strategy.
Responsibilities	<p>The Digital Committee is responsible for:</p> <ul style="list-style-type: none"> <li>• overseeing the development and implementation of the department's <i>Digital Strategy</i></li> <li>• identifying and monitoring the department's strategic digital risk profile, including management of the <i>digital risk framework</i> and areas of lowest risk appetite</li> <li>• making digital investment and innovation recommendations and decisions to support the department's digital infrastructure and service delivery priorities</li> <li>• monitoring divisional digital roadmaps to ensure efficient and effective use of resources and achievement of strategic objectives</li> <li>• identifying emerging digital issues, trends and opportunities</li> <li>• providing oversight and direction of digital and data governance arrangements, including systems and processes to comply with legislative requirements.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>• Endorsed <i>2024-28 Cybersecurity Plan</i>.</li> <li>• Approved the <i>2025 esports workplan</i> and departmental position on esports game content suitability.</li> <li>• Oversight of the Business ICT Investment Fund.</li> </ul>

Student Protection and Safety Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	Deputy Director-General	State Schools Strategy
	Member	Assistant Director-General	Student Support, State Schools Strategy
	Member	Assistant Director-General	Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Policy, External Relations and International, Strategic Policy and External Relations
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations



	Member	Assistant Director-General and Chief Information Officer	Information and Technologies, Digital Innovation
	Member	Assistant Director-General	Services and Infrastructure Planning, Infrastructure Services
	Member	Executive Director	Wellbeing, Student Support, State Schools Strategy
	Member	Executive Director	First Nations Strategy, Policy and Governance, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Regional Director	Darling Downs South West Region
	Member	Principal	Wavell State High School
	Observer	Head of Internal Audit	Internal Audit Branch
	Observer	General Counsel	Legal Services
	Secretariat	Director	Student Protection, Student Support, State Schools Strategy
Purpose	The Student Protection and Safety Committee provides strategic oversight, direction and assurance of student protection and safety activities that support the health and safety of students in the state schooling system.		
Responsibilities	<p>The Student Protection and Safety Committee is responsible for:</p> <ul style="list-style-type: none"> <li>• strategic oversight, assurance and monitoring of the student safety enterprise risk, in alignment to the <i>Child/Student Protection and Safety integrated assurance map</i></li> <li>• overseeing Child Death and Serious Injury Review activities and reports, and providing strategic advice and monitoring the implementation of recommendations</li> <li>• overseeing implementation of the Reportable Conduct Scheme in the department</li> <li>• overseeing establishment of information sharing and reporting activities for potential breaches of Child Safe Standards</li> <li>• monitoring, reporting and advising on student protection trends and issues and making recommendations where appropriate, including: <ul style="list-style-type: none"> <li>○ matters relating to physical and online environments (e.g., information security, cyberbullying, and international students/homestays)</li> <li>○ assessing and endorsing mandatory departmental student protection reporting and training requirements</li> </ul> </li> </ul>		

	<ul style="list-style-type: none"> <li>○ proactive monitoring of student health management systems and processes</li> <li>○ student protection and safety performance, including measures and factors relevant to lifting outcomes, such as student attendance</li> <li>○ data and processes relating to student protection concerns resulting from alleged conduct of departmental employees.</li> <li>• advising on student protection and safety governance structures, roles and responsibilities</li> <li>• advising and endorsing student protection and safety frameworks, policies and procedures</li> <li>• strengthening student protection internal controls and addressing non-compliance with student protection and safety requirements.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>• Endorsed collaboration between regions and the central office governance and student protection teams to enhance understanding and efficacy of quarterly risk reporting assessment and risk management processes.</li> <li>• Endorsed the implementation approach to respond effectively to system outages impacting student protection reporting in OneSchool.</li> <li>• Endorsed collaboration between Student Support branch and Internal Audit to examine options to embed Child Safe Standards in existing audit mechanisms to support greater oversight of implementation and compliance with the Child Safe Standards and Universal Principle from 1 October 2025.</li> </ul>

Health, Safety and Wellbeing Executive Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Deputy Director-General	Infrastructure Services
	Member	Deputy Director-General	State Schools Strategy
	Member	Deputy Director-General	Early Childhood, Regulation and Communication
	Member	Assistant Director-General	Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Student Support, State Schools Strategy

	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Executive Director	Health Safety and Wellbeing, Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Executive Director	Infrastructure Operations, Infrastructure Delivery and Operations, Infrastructure Services
	Member	Regional Director	Far North Queensland Region, School and Regional Operations and Performance
	Member	Executive Director	Far North Queensland Region, School & Regional Operations & Performance
	Member	Principal Representative	Ipswich West Special School
	Observer	Head of Internal Audit	Internal Audit Branch
	Observer	General Counsel	Legal Services
	Secretariat	Director	Workplace Health & Safety Strategy, Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
Purpose	The Health, Safety & Wellbeing Executive Committee (HSWEC) leads continuous improvement strategies for health, safety and wellbeing (HSW), providing strategic and system assurance about HSW arrangements within the department.		
Responsibilities	The HSWEC is responsible for: <ul style="list-style-type: none"> <li>identifying HSW strategic priorities and developing strategies and solutions to address identified HSW risks</li> <li>supporting due diligence responsibilities by reporting on safety performance, emerging legislative changes and case law, and HSW information and issues</li> <li>raising awareness and building understanding of HSW matters across regional and workplace committees</li> </ul>		

	<ul style="list-style-type: none"> <li>• reviewing the effectiveness of the department's HSW Management System (HSWMS) including the Health Safety and Wellbeing Strategy, HSW policy and commitment statements</li> <li>• providing strategic oversight, assurance and monitoring of the control environment for the HSW enterprise risk, in alignment to the HSW integrated assurance map, including the quarterly review of the department's HSW Risk Register</li> <li>• reviewing significant HSW incidents including contributing factors, investigation outcomes and learnings, and ensuring appropriate resources are in place to remediate, and recommend actions and controls to reduce risk of incidents occurring</li> <li>• reviewing HSW performance across the department and providing recommendations and advice to strategic governance committees, as required</li> <li>• relevant strategic performance committees.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>• Introduced a new <i>Health, Safety and Wellbeing policy</i> to outline the department's commitment to maintaining safe and supportive work environments.</li> <li>• Delivered the Industrial Technology and Design (ITD) assurance program, involving school visits to ensure the safe management of ITD equipment and processes.</li> <li>• Reviewed the Injury Management model to strengthen our approach and ensure best practice support for employees.</li> <li>• Published a Health, safety and wellbeing capability suite to guide our collective efforts toward a safer, healthier work environment.</li> <li>• Delivered targeted actions to raise awareness and prevent occupational violence and aggression and for the department's zero tolerance for inappropriate and hostile conduct within our schools and departmental workplaces and developed a suite of resources to support the 'No excuse for school abuse' campaign.</li> <li>• Launched the Fitness Passport program to provide employees with access to affordable and flexible health and fitness options.</li> <li>• Continued rollout of psychological first aid training to create safe and supportive workplaces.</li> <li>• Approved the <i>HSWMS plan and leadership manual</i>.</li> <li>• Oversight of the Workplace Health, Safety and Wellbeing Coordinator pilot.</li> </ul>

	<ul style="list-style-type: none"> <li>Oversight of Enforceable Undertaking activities, including ITD practical workshop school visits and the development of HSW Leadership Training and <i>HSWMS Audit Action Plan</i>.</li> <li>Developed the <i>Workplace Health and Safety Action Plan</i>.</li> </ul>
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Information Security Governance Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General and Chief Information Officer	Information and Technologies, Digital Innovation
	Member	Assistant Director-General	Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Infrastructure Delivery & Operations, Infrastructure Services
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Executive Director	Strategy and Governance, State Schools Strategy
	Member	Executive Director	Office of the Director-General
	Member	Executive Director	Communication and Events, Early Childhood, Regulation and Communication
	Member	Executive Director	Governance, Cyber and Policy, Information and Technologies, Digital Innovation
	Member	Director	Disaster, Emergency and School Security, Infrastructure Delivery and Operations, Infrastructure Services
	Observer	General Counsel	Legal Services
	Secretariat	Executive Officer	Governance, Risk & Compliance, Governance, Cyber and Policy,

			Information and Technologies, Digital Innovation
Purpose	The Information Security Governance Committee provides oversight, management and direction for the department's Information Security Management System (ISMS) to ensure it achieves its intended objectives, including protection of information and technology assets.		
Responsibilities	<p>The Information Security Governance Committee:</p> <ul style="list-style-type: none"> <li>• provides strategic oversight, assurance and monitoring of the security of confidential and personal information enterprise risk, in alignment to the Information Security integrated assurance map</li> <li>• ensures that the department has in place an effective ISMS to protect the department's people, information and assets</li> <li>• reviews, advises and reports on information security risks</li> <li>• monitors, reports and advises on information security trends and issues and make recommendations where appropriate</li> <li>• ensures information security governance policies, procedures, standards and guidelines are established and compatible with the department's context and strategic direction</li> <li>• advocates and makes resource recommendations to address information security risks</li> <li>• makes recommendations to the Information Custodian/Risk Owner of controls to manage information security risks to a level that is within the department's risk appetite</li> <li>• endorses information security assurance reports</li> <li>• promotes the need for ISMS to be embedded into business processes</li> <li>• promotes the use of process approach and risk-based thinking</li> <li>• ensures that the ISMS achieves its intended results</li> <li>• engages, directs and supports the department to contribute to the effectiveness of the ISMS</li> <li>• oversees the annual security return as mandated by the <i>Information Security Policy IS18:2018</i>.</li> </ul>		
Achievements	<ul style="list-style-type: none"> <li>• Oversight of implementation of the department's Information Security Management Standard, including endorsement of the Information Security Annual Return 2023–24.</li> <li>• Approved the Vulnerability Management Standard, <i>Information Security Governance Framework</i>, Account Standard, and Statement of Applicability.</li> </ul>		

Integrity, Fraud and Corruption Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	Assistant Director-General	Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General	Services and Infrastructure Planning, Infrastructure Services
	Member	Executive Director	Strategy and Governance, State Schools Strategy
	Member	Executive Director	Integrity and Employee Relations, Human Resources Strategy, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Executive Director	Procurement & Facilities Services, Finance, Procurement and Facilities
	Member	Executive Director	Governance, Cyber and Policy, Information and Technologies, Digital Innovation
	Member	Executive Director	First Nations Strategy Policy & Governance, Corporate and Aboriginal & Torres Strait Islander Services
	Member	Regional Director	Darling Downs South West
	Member	Principal Representative	Buderim Mountain State School
	Member	Business Manager Representative	Mansfield State High School
	Observer	Head of Internal Audit	Internal Audit Branch
	Member/ Secretariat	Manager	Governance and Reporting, Integrity and Employee Relations, Human Resources Strategy,

			Corporate and Aboriginal & Torres Strait Islander Services
Purpose	The Integrity, Fraud & Corruption Committee (IFCC) will promote a culture of integrity, and champion, oversee and monitor the department's <i>Integrity Framework</i> , strategies and mechanisms.		
Responsibilities	<p>The IFCC is responsible for:</p> <ul style="list-style-type: none"> <li>• providing strategic oversight, assurance and monitoring of the fraud and corruption enterprise risk aligned with the integrated assurance map</li> <li>• maintaining and embedding the department's <i>Integrity Framework</i> and <i>Annual Action Plan</i></li> <li>• overseeing and monitoring the department's fraud and corruption control program, including compliance with best practice fraud and corruption control guidelines</li> <li>• monitoring, reporting and advising on integrity, fraud and corruption trends and issues and making recommendations where appropriate</li> <li>• advising on and endorsing integrity, fraud and corruption frameworks, policies and procedures</li> <li>• considering and strengthening fraud and corruption assessments, control reports, internal controls, and addressing non-compliance with fraud and corruption requirements.</li> </ul>		
Achievements	<ul style="list-style-type: none"> <li>• Reviewed and refreshed the department's <i>Integrity Framework</i> and developed deliverables under the <i>2024–25 Annual Action Plan: Implementing the Integrity Framework</i>.</li> <li>• Oversight of the department's quarterly risk reports for the fraud and corruption enterprise risk.</li> <li>• Targeted awareness campaigns each term: Term 1 Privacy and security, Term 2 Privacy and Records, Term 3 Purchasing and Accountability, Term 4 Conduct and Workplace Events.</li> </ul>		

Procurement and Sustainability Advisory Committee			
Membership	<u>Role</u>	<u>Position</u>	<u>Team/Branch/Division</u>
	Chair	Assistant Director-General and Chief Finance Officer	Finance, Procurement and Facilities
	Member	A/Deputy Director-General	Corporate and Aboriginal & Torres Strait Islander Services
	Member	Assistant Director-General	Strategy & Performance, Strategic Policy and External Relations



	Member	Assistant Director-General	Infrastructure Delivery & Operations, Infrastructure Services
	Member	Assistant Director-General and Chief Information Officer	Information and Technologies, Digital Innovation
	Member	Regional Director	North Coast Region, School & Regional Operations & Performance
	Member	Executive Director	Strategy & Governance, State Schools Strategy
	Member	Executive Director	Procurement & Facilities Services, Finance, Procurement and Facilities
	Observer	Head of Internal Audit	Internal Audit Branch
	Secretariat	Director	Procurement Capability, Procurement & Facilities Services, Finance, Procurement and Facilities
Purpose	The Procurement and Sustainability Advisory Committee (PASAC) makes decisions and provides, guidance and assurance about the strategic direction of procurement and purchasing practices and sustainability within the department.		
Responsibilities	<p>The PASAC is responsible for:</p> <ul style="list-style-type: none"> <li>• providing strategic oversight, assurance and monitoring of procurement and sustainability related risks for the department</li> <li>• advising the SIPP Committee about departmental alignment with: <ul style="list-style-type: none"> <li>○ Queensland Government purchasing and procurement policies and requirements, including performance against whole-of government-targets; and</li> <li>○ Queensland Government sustainability policies and requirements</li> </ul> </li> <li>• endorsing the strategic prioritisation of the annual program of work for the Procurement and Facilities Services Branch and other procurement functions within the department</li> <li>• providing endorsement of the development and implementation of the department's procurement and purchasing policies, principles, guidelines, standards and directions</li> <li>• approving and sponsoring departmental procurement operational plans and priority departmental procurement strategies and plans</li> <li>• approving and sponsoring departmental sustainability initiatives and the development of strategies, plans and targets</li> <li>• ensuring adequate governance, monitoring and oversight of significant procurement and set-aside activities, to manage risk and ensure delivery of value for money</li> </ul>		

	<ul style="list-style-type: none"> <li>• maintaining stakeholder and staff awareness of changes to purchasing and procurement and sustainability requirements within the department or across Queensland Government</li> <li>• providing oversight of compliance and regional support activities conducted by the Procurement and Facilities Services Branch which are designed to mitigate the risk of fraud and improper conduct in relation to purchasing and procurement</li> <li>• establishing departmental working groups to support the delivery of initiatives and objectives of PASAC.</li> </ul>
Achievements	<ul style="list-style-type: none"> <li>• Established the Procurement Governance Board and Emissions and Sustainability Working Group.</li> <li>• Developed and revised policies and guidelines as part of the Simple Purchasing Review.</li> </ul>

# Appendix B—Summary of directions and orders

Type of direction or order given for the period 1 July 2024 to 30 June 2025	Directions or orders given to persons other than children/young people	Directions or orders given to children/young people who are not students of the school
<b>State and non-state schools</b>		
Prohibition from entering premises of all state educational institutions and non-state schools for up to one year—section 352	0	0
<b>State schools</b>		
Direction about conduct or movement for up to 30 days— section 337	168	15
Direction to leave and not re-enter for 24 hours—section 339	53	9
Prohibition from entering premises for up to 60 days—section 340	58	5
Prohibition from entering premises for more than 60 days but not more than one year—section 341	4	2
Review of direction—section 338:		
• the number of review applications made	3	1
• the number of directions confirmed	3	1
• the number of directions varied or cancelled	0	0
Prohibition from entering premises of all state education institutions for up to one year—section 353	0	0
<b>Non-state schools</b>		
Direction about conduct or movement—section 346	35	4
Direction to leave and not re-enter for 24 hours—section 348	21	31
Prohibition from entering premises for up to 60 days—section 349	12	9
Prohibition from entering premises for more than 60 days but not more than one year—section 350	5	1
Review of direction—section 347 or 349B:		
• the number of review applications made	2	0
• the number of directions confirmed	1	0
• the number of directions varied or cancelled	1	0

Source: Department of Education.

Note: Sections refer to the *Education (General Provisions) Act 2006*, Chapter 12, Parts 6-8.

# Appendix C—Performance Measures

## (Supporting services performance)

### Attendance rate for state school teachers

**Table 10: Attendance rate (per cent %) for state school teachers**

Year	Age									
	20-<25	25-<30	30-<35	35-<40	40-<45	45-<50	50-<55	55-<60	60-<65	65+
2024–25	97.2	96.3	95.7	95.4	95.5	95.4	94.8	93.4	91.0	90.8
2023–24	97.2	96.2	95.7	95.4	95.4	95.4	94.8	93.4	91.2	91.1
2022–23	97.1	96.0	95.4	95.0	95.1	94.9	94.4	93.1	91.0	91.0
2021–22	97.6	96.5	96.1	95.8	95.5	95.6	95.2	93.9	92.1	91.3
2020–21	97.9	97.0	96.4	96.1	96.1	96.0	95.6	94.4	92.9	92.0
2019–20	97.6	96.8	96.2	95.9	95.8	95.8	95.3	93.9	92.3	92.0
2018–19	97.7	96.9	96.5	96.0	96.1	96.0	95.4	94.4	92.5	93.1
2017–18	97.9	97.1	96.4	96.0	96.0	96.0	95.6	94.3	92.9	93.0
2016–17	98.0	97.1	96.5	96.2	96.2	96.1	95.6	94.5	93.2	93.0
2015–16	98.1	97.2	96.6	96.3	96.3	96.2	95.8	94.6	93.7	93.4

**Notes:**

For consistency with reporting from MOHRI by the Public Service Commission, age groupings in 2022–23 are based on age of staff as at the end of the calendar quarter. Previous reporting was based on the age of staff as at the MOHRI snapshot date for the quarter, which occurred earlier in the quarter.

Data for 2015–16 to 2021–22 sourced from the Department of Education’s 2021–22 Annual Report.

## Permanent staff retention rate

**Table 11: Department of Education (DoE) permanent staff retention rate (%)**

Year	DoE Retention Rate (%)
2024–25	92.8%
2023–24	92.9%
2022–23	92.8%
2021–22	93.4%
2020–21	94.9%
2019–20	95.3%
2018–19	95.2%
2017–18	95.1%
2016–17	95.0%
2015–16	94.9%

Notes:

Data for 2015–16 to 2021–22 sourced from the Department of Education’s 2021–22 Annual Report.

# Glossary

A	Australian Curriculum	The Australian Curriculum sets the expectations for what all young Australians should be taught.
	Australian Early Development Census (AEDC)	A population measure of how children have developed by the time they start school. Data is captured on 5 domains of early childhood development: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge. It is a national census conducted every three-years with the last census conducted in 2024.
	Apparent Retention Rate	The apparent retention rate is an indicative measure of the number of full-time school students in a designated year level of schooling as a percentage of their respective cohort group in a base year.
E	Early retirement	Is where an employee accepts an early retirement package in exchange for voluntarily terminating their employment with an agency.
	<i>Equity and Excellence</i>	The department's strategy to deliver a progressive, high performing education system realising the potential of every student.
F	Flexible work arrangements	Alternative working arrangements, such as working from home or adjusting where, how and when we work.
	Full-time equivalent (FTE)	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of employees as if all staff were full-time.

G	Generative Artificial Intelligence (AI)	Generative AI refers to a branch of artificial intelligence that uses data it has been trained on to generate new content, such as text, images, videos or software code, resembling what humans can produce.
I	Indigenous	A person who identifies to be of Aboriginal origin or Torres Strait Islander origin.
K	Kindergarten (Kindy)	An education program delivered to children in the year before full-time school by a qualified early childhood teacher for 600 hours a year. Government-approved kindergarten programs are available in a range of settings, including standalone kindergarten services, and kindergarten services operated by non-state schools, long day care services, and selected schools in some remote and discrete Indigenous communities.
M	Machinery-of-government changes	A transfer of functions or responsibilities between public service entities.
	Minimum obligatory human resource information (MOHRI)	Minimum obligatory human resource information (MOHRI) is the data Queensland Government agencies must provide for the Queensland public sector workforce profile report.
	Multi-Factor Authentication (MFA)	Use of 2 identity verification methods, such as a password smartphone verification, to prevent unauthorised access to information technology systems.
N	National Assessment Program – Literacy and Numeracy (NAPLAN)	Annual tests conducted nationally in Years 3, 5, 7 and 9 covering reading, writing, spelling, grammar and punctuation, and numeracy. The results provide information for teachers and schools on individual student performance on a national basis. This is used to identify areas of strength and where further assistance may be required. NAPLAN tests are part of a

		collaborative process between states and territories, the Commonwealth Government and non-government school sectors.
	National Quality Framework	The <i>National Quality Framework</i> provides for the regulation and quality assessment and rating of long day care, family day care, preschool/ kindergarten, and outside school hours care services across Australia. The framework includes the National Law and National Regulations, the National Quality Standard, an assessment and quality rating process and national learning frameworks.
	National Quality Standard	A key aspect of the <i>National Quality Framework</i> and sets a national benchmark for early childhood education and care services.
P	Pedagogy	The method and practice of teaching.
	Portfolio	The department or group of departments for which a Minister is responsible.
	Prep	A full-time, compulsory program that runs 5 days a week and follows the established school times and routines. Taking a play- and inquiry-based approach to learning, Prep is offered at every Queensland state school and selected independent and Catholic schools.
Q	Queensland Certificate of Education (QCE)	The QCE is Queensland's senior secondary schooling qualification. It is internationally recognised and provides evidence of senior schooling achievements. It is awarded to eligible students (usually at the end of Year 12) by the Queensland Curriculum and Assessment Authority.
	Queensland Certificate of Individual	The QCIA recognises and reports the achievements of students whose learning is part of an individual learning program. It is an official record that students have completed at least 12 years of



	Achievement (QCIA)	education and provides students with a summary of their skills and knowledge to present to employers and training providers.
R	Redundancy	The situation where a permanent position or function becomes redundant as a result of workplace change and this leads to a decision by the chief executive to terminate the employee's employment. For further information see <i>04/18 – Early Retirement, Redundancy and Retrenchment</i> .
	Retrenchment	The termination of employment of an employee whose position is redundant and for whom action to support employment security under <i>01/22 Supporting employees affected by workplace change</i> has been reasonably exhausted.
S	Senior Executive Service (SES)	The SES comprises senior executive officers employed under Chapter 5, Part 3, Division 1 of the <i>Public Sector Act 2022</i> (Qld), but does not include chief executives, senior officers and officers appointed under section 155 of that Act.
	Strategic Plan	The document which provides the agency's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how it will know if it has achieved those agency objectives (performance indicators).

## **Department of Education**

### **Financial Statements**

For the year ended 30 June 2025

**Department of Education Financial Statements**  
for the year ended 30 June 2025

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for the year ended 30 June 2025

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Department of Education  
Statement of Comprehensive Income  
for the year ended 30 June 2025

		2025	2025		2024
	Note	Actual	Adjusted budget*	Budget variance**	Actual
		\$'000	\$'000	\$'000	\$'000
<b>OPERATING RESULT</b>					
<b>Income from continuing operations</b>					
Appropriation revenue	B1-1	13,234,304	13,410,725	(176,421)	12,184,428
User charges and fees	B1-2	539,918	484,086	55,832	520,813
Grants and contributions	B1-3	88,342	95,869	(7,527)	190,271
Interest		42,436	38,613	3,823	41,186
Other revenue		81,979	14,670	67,309	45,883
<b>Total income from continuing operations</b>		<b>13,986,979</b>	<b>14,043,963</b>	<b>(56,984)</b>	<b>12,982,581</b>
<b>Expenses from continuing operations</b>					
Employee expenses	B2-1	9,733,809	9,708,823	24,986	9,239,236
Supplies and services	B2-2	2,069,593	2,413,575	(343,982)	1,887,256
Grants and subsidies	B2-3	664,590	642,397	22,193	536,281
Depreciation and amortisation		1,200,580	1,146,777	53,803	1,060,672
Impairment losses/(gains)		8,968	728	8,240	8,632
Finance/borrowing costs		27,439	25,691	1,748	27,996
Other expenses	B2-4	112,380	105,972	6,408	99,517
<b>Total expenses from continuing operations</b>		<b>13,817,359</b>	<b>14,043,963</b>	<b>(226,604)</b>	<b>12,859,590</b>
<b>OPERATING RESULT FOR THE YEAR</b>		<b>169,620</b>	<b>-</b>	<b>169,620</b>	<b>122,991</b>
<b>Items not reclassified to operating result</b>					
Increase/(decrease) in asset revaluation surplus	C8-3	3,114,381	2,888,255	226,126	2,841,722
<b>Total other comprehensive income</b>		<b>3,114,381</b>	<b>2,888,255</b>	<b>226,126</b>	<b>2,841,722</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>3,284,001</b>	<b>2,888,255</b>	<b>395,746</b>	<b>2,964,713</b>

\*The 2024-25 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

\*\*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education  
Statement of Comprehensive Income by Major Departmental Service  
for the year ended 30 June 2025

	Early Childhood Education and Care		School Education		Industrial Relations*		Racing*		Arts Queensland**		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING RESULT</b>												
<b>Income from continuing operations</b>												
Appropriation revenue	640,858	522,820	12,476,374	11,611,821	-	23,714	-	26,073	117,072	-	13,234,304	12,184,428
User charges and fees	2,576	1,733	522,834	507,768	-	11,312	-	-	14,508	-	539,918	520,813
Grants and contributions	674	853	87,668	115,677	-	73,741	-	-	-	-	88,342	190,271
Interest	-	-	42,426	41,186	-	-	-	-	10	-	42,436	41,186
Other revenue	10,731	3,880	70,790	41,378	-	625	-	-	458	-	81,979	45,883
<b>Total income from continuing operations</b>	<b>654,839</b>	<b>529,286</b>	<b>13,200,092</b>	<b>12,317,830</b>	<b>-</b>	<b>109,392</b>	<b>-</b>	<b>26,073</b>	<b>132,048</b>	<b>-</b>	<b>13,986,979</b>	<b>12,982,581</b>
<b>Expenses from continuing operations</b>												
Employee expenses	62,431	52,941	9,658,155	9,114,216	-	71,814	-	265	13,223	-	9,733,809	9,239,236
Supplies and services	33,317	30,648	2,002,451	1,825,268	-	31,339	-	1	33,825	-	2,069,593	1,887,256
Grants and subsidies	543,627	435,478	80,597	69,580	-	5,431	-	25,792	40,366	-	664,590	536,281
Depreciation and amortisation	6,915	4,676	1,147,801	1,055,552	-	444	-	-	45,864	-	1,200,580	1,060,672
Impairment losses/(gains)	71	48	8,897	8,584	-	-	-	-	-	-	8,968	8,632
Finance/borrowing costs	6	5	27,423	27,991	-	-	-	-	10	-	27,439	27,996
Other expenses	122	189	112,229	98,908	-	420	-	-	29	-	112,380	99,517
<b>Total expenses from continuing operations</b>	<b>646,489</b>	<b>523,985</b>	<b>13,037,553</b>	<b>12,200,099</b>	<b>-</b>	<b>109,448</b>	<b>-</b>	<b>26,058</b>	<b>133,317</b>	<b>-</b>	<b>13,817,359</b>	<b>12,859,590</b>
<b>OPERATING RESULT FOR THE YEAR</b>	<b>8,350</b>	<b>5,301</b>	<b>162,539</b>	<b>117,731</b>	<b>-</b>	<b>(56)</b>	<b>-</b>	<b>15</b>	<b>(1,269)</b>	<b>-</b>	<b>169,620</b>	<b>122,991</b>
<b>Items not reclassified to operating result</b>												
Increase/(decrease) in asset revaluation surplus	17,512	17,737	3,027,244	2,823,985	-	-	-	-	69,625	-	3,114,381	2,841,722
<b>Total other comprehensive income</b>	<b>17,512</b>	<b>17,737</b>	<b>3,027,244</b>	<b>2,823,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,625</b>	<b>-</b>	<b>3,114,381</b>	<b>2,841,722</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>25,862</b>	<b>23,038</b>	<b>3,189,783</b>	<b>2,941,716</b>	<b>-</b>	<b>(56)</b>	<b>-</b>	<b>15</b>	<b>68,356</b>	<b>-</b>	<b>3,284,001</b>	<b>2,964,713</b>

\*The Industrial Relations and Racing functions were transferred out of the Department of Education as a result of the 18 December 2023 (effective 1 January 2024) machinery-of-government changes.

\*\*Arts Queensland was transferred to the Department of Education as a result of the 1 November 2024 machinery-of-government changes. Further details are provided at Note A3.

Department of Education  
Statement of Financial Position  
as at 30 June 2025

		2025	2025		2024
	Note	Actual	Adjusted budget*	Budget variance**	Actual
		\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>					
Cash and cash equivalents	C1	1,644,126	1,135,877	508,249	1,862,616
Receivables	C2	229,700	139,241	90,459	205,945
Inventories		955	2,077	(1,122)	1,806
Other current assets		52,188	43,418	8,770	40,778
<b>Total current assets</b>		<b>1,926,969</b>	<b>1,320,613</b>	<b>606,356</b>	<b>2,111,145</b>
<b>Non-current assets</b>					
Property, plant and equipment	C3-1	38,173,108	38,519,379	(346,271)	33,991,748
Right-of-use assets		7,078	-	7,078	6,464
Intangible assets		50,852	35,637	15,215	40,882
<b>Total non-current assets</b>		<b>38,231,038</b>	<b>38,555,016</b>	<b>(323,978)</b>	<b>34,039,094</b>
<b>Total assets</b>		<b>40,158,007</b>	<b>39,875,629</b>	<b>282,378</b>	<b>36,150,239</b>
<b>Current liabilities</b>					
Payables	C4	541,579	286,561	255,018	786,897
Borrowings	C5	12,935	20,279	(7,344)	10,769
Lease liabilities		1,105	-	1,105	559
Accrued employee benefits	C7	183,484	190,610	(7,126)	139,720
Other current liabilities		95,959	89,376	6,583	94,841
<b>Total current liabilities</b>		<b>835,062</b>	<b>586,826</b>	<b>248,236</b>	<b>1,032,786</b>
<b>Non-current liabilities</b>					
Borrowings	C5	332,009	337,691	(5,682)	343,713
Lease liabilities		6,500	-	6,500	6,411
Other non-current liabilities		-	228	(228)	-
<b>Total non-current liabilities</b>		<b>338,509</b>	<b>337,919</b>	<b>590</b>	<b>350,124</b>
<b>Total liabilities</b>		<b>1,173,571</b>	<b>924,745</b>	<b>248,826</b>	<b>1,382,910</b>
<b>Net assets</b>		<b>38,984,436</b>	<b>38,950,884</b>	<b>33,552</b>	<b>34,767,329</b>
<b>Equity</b>					
Contributed equity		7,158,208			6,225,102
Accumulated surplus		996,959			827,339
Asset revaluation surplus	C8-3	30,829,269			27,714,888
<b>Total equity</b>		<b>38,984,436</b>	<b>38,950,884</b>	<b>33,552</b>	<b>34,767,329</b>

\*The 2024-25 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

\*\*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.



Department of Education  
Statement of Assets and Liabilities by Major Departmental Service  
as at 30 June 2025

	Early Childhood Education and Care		School Education*		Arts Queensland**		General - not attributed		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	905,255	789,468	2,974	-	735,897	1,073,148	1,644,126	1,862,616
Receivables	9,641	17,611	209,936	188,334	10,123	-	-	-	229,700	205,945
Inventories	-	-	955	1,806	-	-	-	-	955	1,806
Other current assets	-	-	50,901	40,778	1,287	-	-	-	52,188	40,778
<b>Total current assets</b>	<b>9,641</b>	<b>17,611</b>	<b>1,167,047</b>	<b>1,020,386</b>	<b>14,384</b>	<b>-</b>	<b>735,897</b>	<b>1,073,148</b>	<b>1,926,969</b>	<b>2,111,145</b>
<b>Non-current assets</b>										
Property, plant and equipment	182,560	171,133	36,755,475	33,820,615	1,235,073	-	-	-	38,173,108	33,991,748
Right-of-use assets	-	-	7,078	6,464	-	-	-	-	7,078	6,464
Intangible assets	2,392	2,158	48,460	38,724	-	-	-	-	50,852	40,882
<b>Total non-current assets</b>	<b>184,952</b>	<b>173,291</b>	<b>36,811,013</b>	<b>33,865,803</b>	<b>1,235,073</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,231,038</b>	<b>34,039,094</b>
<b>Total assets</b>	<b>194,593</b>	<b>190,902</b>	<b>37,978,060</b>	<b>34,886,189</b>	<b>1,249,457</b>	<b>-</b>	<b>735,897</b>	<b>1,073,148</b>	<b>40,158,007</b>	<b>36,150,239</b>
<b>Current liabilities</b>										
Payables	28,051	28,296	504,392	758,601	9,136	-	-	-	541,579	786,897
Borrowings	-	-	11,704	10,769	1,231	-	-	-	12,935	10,769
Lease liabilities	-	-	1,105	559	-	-	-	-	1,105	559
Accrued employee benefits	1,959	1,570	180,944	138,150	581	-	-	-	183,484	139,720
Other current liabilities	93	146	95,842	94,695	24	-	-	-	95,959	94,841
<b>Total current liabilities</b>	<b>30,103</b>	<b>30,012</b>	<b>793,987</b>	<b>1,002,774</b>	<b>10,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>835,062</b>	<b>1,032,786</b>
<b>Non-current liabilities</b>										
Borrowings	-	-	332,009	343,713	-	-	-	-	332,009	343,713
Lease liabilities	-	-	6,500	6,411	-	-	-	-	6,500	6,411
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>338,509</b>	<b>350,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>338,509</b>	<b>350,124</b>
<b>Total liabilities</b>	<b>30,103</b>	<b>30,012</b>	<b>1,132,496</b>	<b>1,352,898</b>	<b>10,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,173,571</b>	<b>1,382,910</b>

\*The Gold Coast Performance Centre was transferred out of the Department of Education as a result of the 23 September 2024 (effective 1 October 2024) machinery-of-government changes.

\*\*Arts Queensland was transferred to the Department of Education as a result of the 1 November 2024 machinery-of-government changes. Further details are provided at Note A3.



Department of Education  
Statement of Changes in Equity  
for the year ended 30 June 2025

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
<b>Balance as at 1 July 2023</b>		<b>704,348</b>	<b>24,873,166</b>	<b>6,276,141</b>	<b>31,853,655</b>
<b>Operating result</b>					
Operating result from continuing operations		122,991	-	-	122,991
<b>Other comprehensive income</b>					
Increase/(decrease) in asset revaluation surplus	C8-3	-	2,841,722	-	2,841,722
<b>Total comprehensive income for the year</b>		<b>122,991</b>	<b>2,841,722</b>	<b>-</b>	<b>2,964,713</b>
<b>Transactions with owners as owners</b>					
Net transfers in/(out) from other Queensland Government entities		-	-	(37,233)	(37,233)
Appropriated equity injections/(withdrawals)	C8-2	-	-	(15,306)	(15,306)
Non-appropriated equity injections		-	-	1,500	1,500
<b>Net transactions with owners as owners</b>		<b>-</b>	<b>-</b>	<b>(51,039)</b>	<b>(51,039)</b>
<b>Balance at 30 June 2024</b>		<b>827,339</b>	<b>27,714,888</b>	<b>6,225,102</b>	<b>34,767,329</b>

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
<b>Balance as at 1 July 2024</b>		<b>827,339</b>	<b>27,714,888</b>	<b>6,225,102</b>	<b>34,767,329</b>
<b>Operating result</b>					
Operating result from continuing operations		169,620	-	-	169,620
<b>Other comprehensive income</b>					
Increase/(decrease) in asset revaluation surplus	C8-3	-	3,114,381	-	3,114,381
<b>Total comprehensive income for the year</b>		<b>169,620</b>	<b>3,114,381</b>	<b>-</b>	<b>3,284,001</b>
<b>Transactions with owners as owners</b>					
Net transfers in/(out) from other Queensland Government entities	A3	-	-	1,155,029	1,155,029
Appropriated equity injections/(withdrawals)	C8-2	-	-	(221,923)	(221,923)
<b>Net transactions with owners as owners</b>		<b>-</b>	<b>-</b>	<b>933,106</b>	<b>933,106</b>
<b>Balance at 30 June 2025</b>		<b>996,959</b>	<b>30,829,269</b>	<b>7,158,208</b>	<b>38,984,436</b>

The accompanying notes form part of these financial statements.

Department of Education  
Statement of Cash Flows  
for the year ended 30 June 2025

		2025	2025		2024
	Note	Actual	Adjusted budget*	Budget variance**	Actual
		\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<i>Inflows:</i>					
Service appropriation receipts		12,914,285	13,404,644	(490,359)	12,697,938
User charges and fees		498,329	493,876	4,453	525,133
Grants and contributions		78,972	91,869	(12,897)	171,995
Interest receipts		42,426	38,613	3,813	41,186
GST input tax credits from ATO		376,410	-	376,410	371,328
GST collected from customers		24,632	-	24,632	25,171
Other		81,935	21,436	60,499	45,860
<i>Outflows:</i>					
Employee expenses		(9,689,839)	(9,672,141)	(17,698)	(9,447,312)
Supplies and services		(2,024,393)	(2,428,961)	404,568	(1,868,271)
Grants and subsidies		(651,101)	(641,938)	(9,163)	(540,622)
Finance/borrowing costs		(27,231)	(25,691)	(1,540)	(27,996)
GST paid to suppliers		(376,944)	-	(376,944)	(373,675)
GST remitted to ATO		(24,184)	-	(24,184)	(25,237)
Other		(110,328)	(110,268)	(60)	(95,997)
<b>Net cash provided by/(used in) operating activities</b>	CF-1	<b>1,112,969</b>	<b>1,171,439</b>	<b>(58,470)</b>	<b>1,499,501</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<i>Inflows:</i>					
Sales of property, plant and equipment		573	-	573	1,975
<i>Outflows:</i>					
Payments for property, plant and equipment		(1,156,435)	(1,342,576)	186,141	(1,232,130)
Loans and advances made		(1,221)	-	(1,221)	-
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,157,083)</b>	<b>(1,342,576)</b>	<b>185,493</b>	<b>(1,230,155)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<i>Inflows:</i>					
Equity injections		98,805	207,727	(108,922)	68,402
Proceeds from borrowings	CF-2	1,221	-	1,221	-
<i>Outflows:</i>					
Equity withdrawals		(320,728)	(47,865)	(272,863)	(82,208)
Repayments of borrowings	CF-2	(10,769)	(10,770)	1	(9,910)
Lease payments	CF-2	(1,436)	(187)	(1,249)	(648)
<b>Net cash provided by/(used in) financing activities</b>		<b>(232,907)</b>	<b>148,905</b>	<b>(381,812)</b>	<b>(24,364)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(277,021)</b>	<b>(22,232)</b>	<b>(254,789)</b>	<b>244,982</b>
Cash transfers from machinery-of-government restructure	A3	58,531	27,051	31,480	(35,581)
<b>Cash and cash equivalents - opening balance</b>		<b>1,862,616</b>	<b>1,131,058</b>	<b>731,558</b>	<b>1,653,215</b>
<b>Cash and cash equivalents - closing balance</b>	C1	<b>1,644,126</b>	<b>1,135,877</b>	<b>508,249</b>	<b>1,862,616</b>

\*The 2024-25 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

\*\*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education  
Statement of Cash Flows  
for the year ended 30 June 2025

## NOTES TO THE STATEMENT OF CASH FLOWS

### CF-1 Reconciliation of operating result to net cash provided by operating activities

	2025 \$'000	2024 \$'000
<b>Operating surplus/(deficit)</b>	<b>169,620</b>	<b>122,991</b>
<b>Non-cash items included in operating result:</b>		
Depreciation and amortisation expense	1,200,580	1,060,672
Loss on disposal of property, plant and equipment	2,105	3,532
Donated assets received	(9,249)	(19,012)
Bad debts and impairment losses/(gains)	8,968	8,632
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in GST input tax credits receivable	(273)	(2,413)
(Increase)/decrease in net operating receivables	(28,647)	13,503
(Increase)/decrease in inventories	832	290
(Increase)/decrease in other current assets	(14,547)	(2,326)
Increase/(decrease) in other current liabilities	(11,280)	11,117
Increase/(decrease) in GST payable	187	-
Increase/(decrease) in payables	(249,091)	493,264
Increase/(decrease) in accrued employee benefits	43,764	(190,749)
<b>Net cash provided by operating activities</b>	<b>1,112,969</b>	<b>1,499,501</b>

### CF-2 Changes in liabilities arising from financing activities

	Closing Balance 2023 \$'000	----Non-cash changes----  New leases acquired \$'000	Non-cash adjustments \$'000	-----Cash flows-----  Cash received \$'000	Cash repayments \$'000	Closing Balance 2024 \$'000
Borrowings	364,392	-	-	-	(9,910)	354,482
Lease liabilities	6,645	656	317	-	(648)	6,970
<b>Total</b>	<b>371,037</b>	<b>656</b>	<b>317</b>	<b>-</b>	<b>(10,558)</b>	<b>361,452</b>

	Closing Balance 2024 \$'000	----Non-cash changes----  New leases acquired \$'000	Non-cash adjustments \$'000	-----Cash flows-----  Cash received \$'000	Cash repayments \$'000	Closing Balance 2025 \$'000
Borrowings	354,482	-	10	1,221	(10,769)	344,944
Lease liabilities	6,970	1,706	365	-	(1,436)	7,605
<b>Total</b>	<b>361,452</b>	<b>1,706</b>	<b>375</b>	<b>1,221</b>	<b>(12,205)</b>	<b>352,549</b>

Further details on Borrowings are provided at Note C5.

Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

**SECTION 1**  
**ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT**

## **A1 BASIS OF FINANCIAL STATEMENT PREPARATION**

### **A1-1 GENERAL INFORMATION**

The Department of Education (the department) is a Queensland Government department established under the *Public Sector Act 2022* (Qld) and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is:

Education House  
30 Mary Street  
Brisbane QLD 4000

### **A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS**

The department has prepared these general purpose financial statements:

- in compliance with section 38 of the Financial and Performance Management Standard 2019;
- in compliance with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2024;
- in accordance with Australian Accounting Standards and interpretations applicable to not-for-profit entities; and
- on an accrual basis (except for the statement of cash flows which is prepared on a cash basis).

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined at Note G3.

### **A1-3 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. Due to rounding, totals may not add exactly.

#### **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 department does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

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

### **A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE**

The financial statements are authorised for issue by the department's Director-General and Chief Finance Officer at the date of signing the management certificate.

### **A1-5 BASIS OF MEASUREMENT**

Historical cost is used as the measurement basis in these financial statements except for the following:

- land, buildings, heritage and cultural assets which are measured at fair value; and
- inventories which are measured at the lower of cost and net realisable value.

### **A1-6 THE REPORTING ENTITY**

These financial statements cover the Department of Education and include all income, expenses, assets, liabilities and equity of the department as an individual entity.

Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

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## A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

### A1-6 THE REPORTING ENTITY (continued)

Machinery-of-government changes commencing on 23 September 2024 (effective 1 October 2024) and 1 November 2024 have impacted comparisons to 2023-24 amounts. The exclusion of the Gold Coast Performance Centre from 1 October 2024 and the inclusion of Arts Queensland from 1 November 2024 are reflected in the preceding statement of comprehensive income by major departmental service and the statement of assets and liabilities by major departmental service.

Material changes for transferred assets, liabilities, equity and appropriation revenue are detailed at Note A3.

### A1-7 SEVERE WEATHER EVENTS

There were eight weather events resulting from flooding, cyclone and a microburst which were significant in nature and required rectification works to be carried out at schools during 2024-25.

Five of the eight events caused damages to infrastructure due to flooding events, occurred between August 2024 and May 2025, for which the department incurred expenditure of \$0.779 million.

- Central and Southern Queensland Rainfall and Flooding
- Scenic Rim and Ipswich Storms and Rainfall
- Southwest Queensland Flooding and Rainfall
- Southern Summer Rainfall and Flooding
- Western Queensland Surface Trough and Associated Rainfall and Flooding

The remaining three events, which occurred between January 2025 and March 2025, were caused by cyclone and a microburst which resulted in the additional expenditure of \$6.439 million.

- North and Far North Tropical Low
- Tropic Cyclone Alfred and Associated Severe Weather
- Brisbane Microburst Event

In addition, the department reimbursed \$2.067 million to schools for educational resources lost from natural disasters captured through the Resource Replacement Scheme to allow schools to continue operations with minimal disruption.

There were no impairments to department assets due to these significant weather events during 2024-25.

## A2 DEPARTMENTAL OBJECTIVES

The department's vision is Creating Queensland's future – early childhood, education and the arts.

The department's purpose is to deliver a quality early childhood sector, a high performing education system and to support a vibrant arts and cultural sector for Queensland.

The department's strategic objectives are:

- **Every child starting strong** by providing the foundations for children's futures through quality early childhood education and care services;
- **Every student achieving and realising their full potential** by preparing every student for a bright future by equipping them with the knowledge and skills they need;
- **Vibrant arts and culture across the state** by investing in arts and culture to deliver social, cultural and economic outcomes for Queensland; and
- **Capable, confident people, responsive systems, better outcomes** by investing in our people, systems and infrastructure to deliver better outcomes for Queenslanders.

The department contributes to the *Queensland Government's objectives for the community* by working to provide:

- **Safety where you live** by supporting early intervention to keep young people engaged in learning, and strengthening safety in early childhood education and care services and schools;



Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

## A2 DEPARTMENTAL OBJECTIVES (continued)

- **A plan for Queensland's future** by building the infrastructure needed for a growing population, putting more teachers in safer schools, and preparing young Queenslanders for the future; and
- **A better lifestyle through a stronger economy** by providing access to quality early childhood education and care, supporting the delivery of education, and investing in arts and culture across the state.

The department is funded for the services it delivers principally by parliamentary appropriations. The department's material financial statement balances reflect our large school land and buildings portfolio across more than 1,260 schools and the payment of salaries for our school, regional and central office staff. Supplies and services are dominated by curriculum resources and the maintenance and upkeep of our large asset base, including operational contract costs.

The major services delivered by the department are:

### Early childhood education and care

Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

### School education

Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.

### Arts Queensland

Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

## A3 MACHINERY-OF-GOVERNMENT CHANGES

### Transfers in – Controlled and administered activities

Details of transfer: Arts Queensland transferred from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts to the department

Basis of transfer: Public Service Departmental Arrangements Notice (No.9) 2024 dated 1 November 2024

Date of transfer: 1 November 2024.

The assets and liabilities of Arts Queensland transferred as a result of this change were as follows:

	<u>\$'000</u>
<b>Assets</b>	
Cash and cash equivalents	60,397
Receivables (trade debtors)	2,981
Other current assets	1,263
Property, plant and equipment	1,164,531
	<u>1,229,172</u>
<b>Liabilities</b>	
Payables	9,398
Other current liabilities	13,040
	<u>22,438</u>
<b>Net Assets</b>	<u><u>1,206,734</u></u>

The increase in net assets of \$1.207 billion has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of \$102.410 million (controlled) and \$84.781 million (administered) were reallocated from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts to the department as part of the machinery-of-government changes.

Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

### A3 MACHINERY-OF-GOVERNMENT CHANGES (continued)

#### Transfers out – Controlled activities

Details of transfer: Gold Coast Performance Centre transferred from the department to the former Department of Tourism and Sport

Basis of transfer: Public Service Departmental Arrangements Notice (No.8) 2024 dated 20 September 2024 (commenced 23 September 2024)

Date of transfer: 1 October 2024.

The assets and liabilities of the Gold Coast Performance Centre transferred as a result of this change were as follows:

	<b>\$'000</b>
<b>Assets</b>	
Cash and cash equivalents	1,866
Receivables (trade debtors)	338
Inventories	19
Other current assets	14
Property, plant and equipment	51,500
	<b>53,737</b>
<b>Liabilities</b>	
Payables	1,355
Other current liabilities	432
	<b>1,787</b>
<b>Net Assets</b>	<b>51,950</b>

The decrease in net assets of \$51.950 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of \$6.227 million was reallocated from the department to the former Department of Tourism and Sport as part of the machinery-of-government changes.

#### Transfers in – Property

Details of transfer: Residence at 11 Argyle Park Road, Bowen transferred from the former Department of Housing, Local Government, Planning and Public Works to the department

Basis of transfer: Ministerial approval dated 21 June 2024

Date of transfer: 1 July 2024.

The increase in building assets of \$0.122 million (net book value) has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

#### Transfers in – Property

Details of transfer: Residence at 33 Rankin Street, Mareeba transferred from the Department of Housing and Public Works to the department

Basis of transfer: Ministerial approval dated 25 March 2025

Date of transfer: 25 March 2025.

The increase in building assets of \$0.125 million (net book value) has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

#### Transfers out – Property

Details of transfer: Land parcel at 117 Gore Street, Murgon transferred from the department to the Department of Housing and Public Works

Basis of transfer: Ministerial approval dated 5 March 2025

Date of transfer: 5 March 2025.

The decrease in land assets of \$0.002 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

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## A4 CONTROLLED ENTITIES

The department, through its operating portfolio Arts Queensland, controls or is associated with the entities noted below. These entities are considered immaterial and have not been consolidated or recognised under equity accounting as they would not materially affect the reported financial position and operating result of the department.

Each controlled and associated entity is a reporting entity in its own right and the audited financial statements are included in their respective annual reports. The entities are audited by the Queensland Audit Office.

### Controlled entities

Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training company that delivers accredited training to Indigenous and non-Indigenous persons in various performing arts courses. The share capital of ACPA consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

The Queensland Music Festival Pty Ltd (QMF) was established as a not-for-profit company to produce and promote a biennial Queensland festival of music which achieves both international excellence and accessibility for Queenslanders from all walks of life. The share capital of QMF consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

Screen Queensland Pty Ltd (SQ) is a registered company established to facilitate the development, promotion and enhancement of the film production industry, and film culture and presentation of film and film-related events in Queensland. The share capital of SQ consists of one ordinary share of \$10, fully paid, held by the department on behalf of the State of Queensland.

As disclosed in the department's financial statements for the year ended 30 June 2024, Queensland Education Leadership Institute (QELi) ceased operations on 30 September 2023 and was formally deregistered on 6 March 2025.

### Associated entity

Major Brisbane Festivals Pty Ltd (MBF) incorporating Brisbane Festival is jointly owned by the State of Queensland and Brisbane City Council and aims to position Brisbane as a key festival destination. The department on behalf of the State of Queensland, and the Brisbane City Council each hold 50% of the shares of the MBF (the share capital of MBF consists of two ordinary shares of \$1 each, fully paid). It has been determined that the department does not have control over the financial or operating policies through voting rights or board membership of the entity. However, due to funding arrangements for the entity, the department has significant influence.



Department of Education  
Notes to the Financial Statements  
for the year ended 30 June 2025

**SECTION 2**  
**NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**B1 REVENUE**

**B1-1 APPROPRIATION REVENUE**

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result

	2025 \$'000	2024 \$'000
Budgeted appropriation revenue	13,298,648	12,151,259
Transfers from/(to) other departments - redistribution of public business	105,996	(43,635)
Transfers from/(to) other headings - variation in headings	(169,771)	-
Lapsed appropriation	(337,049)	-
Unforeseen expenditure	-	590,314
<b>Total appropriation receipts (cash)</b>	<b>12,897,824</b>	<b>12,697,938</b>
Less: Opening balance of appropriation revenue receivable	-	(41,081)
Plus: Transfer of appropriation payable due to machinery-of-government change	13,040	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	472,429	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(148,989)	(472,429)
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>13,234,304</b>	<b>12,184,428</b>

**Accounting policy – Appropriation revenue**

Appropriations provided under the Appropriation Act 2024 are recognised as revenue when received in accordance with AASB 1058 Income of Not-for-Profit Entities. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

At 30 June 2025, the department received approval from Queensland Treasury to recognise a payable for appropriation that was received from the Consolidated Fund but unspent.

**B1-2 USER CHARGES AND FEES**

	2025 \$'000	2024 \$'000
Student fees	105,207	95,445
General fees	75,850	79,995
Student resource scheme fees	98,649	101,628
Excursion fees	107,489	101,750
Property income	46,374	39,622
Sales revenue	86,998	82,737
Facility management revenue - Arts Queensland	9,170	-
Workers' compensation self-insurer levies	-	5,971
Service delivery	10,056	9,693
Electrical licensing registration fees	-	3,180
Other fees and commissions	125	792
<b>Total</b>	<b>539,918</b>	<b>520,813</b>

**Accounting policy – User charges and fees**

The department recognises user charges and fees when delivery of the goods or services in full or part has occurred, in accordance with AASB 15 *Revenue from Contracts with Customers*. User charges outside the scope of AASB 15 are recognised in accordance with the requirements of the applicable accounting standard.

Department of Education  
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## B1 REVENUE (continued)

### B1-2 USER CHARGES AND FEES (continued)

#### Accounting policy – User charges and fees (continued)

##### Student fees

Student fees include international student tuition fees, homestay fees and dependant program fees. In accordance with AASB 15, a contractual liability is initially recognised upon receipt of funds, with revenue recognised over time as the performance obligations are met and students receive the services.

##### General fees

General fees include the provision of a wide variety of goods and services including school sports revenue; rural, remote and international fees; car park revenue; and other miscellaneous items. The majority of revenue is recognised at the point in time the goods or services are delivered in accordance with AASB 15.

##### Student resource scheme fees

Student resource scheme fees relating to bulk provisioning and/or hire of textbooks, resources, consumables and materials are invoiced to parents/caregivers at the beginning of each school (calendar) year. In accordance with AASB 15, a contractual liability is raised for the unearned portion of the income with revenue subsequently recognised over time as the performance obligations are met and the resources are provided to students.

##### Excursion fees

Excursion fees relate to charges for excursions, field trips and camps. Revenue is recognised at the point in time the revenue is received in accordance with AASB 15, which approximates the delivery of the services.

##### Property income

Property income relates to income from hire of facilities such as hall hire, oval hire and court hire. Revenue is recognised at the point in time the revenue is received in accordance with AASB 15, which approximates the delivery of the services.

##### Sales revenue

Sales revenue relates to revenue from tuckshops, uniform shops and other miscellaneous goods and services provided to students. Revenue is recognised at the point in time that the goods or services are provided in accordance with AASB 15.

##### Facility management revenue

Facility management revenue relates to Arts Queensland revenue for managing property services, facilities operations, and contracts and maintenance for state-owned art and cultural infrastructure located at the Queensland Cultural Centre.

### B1-3 GRANTS AND CONTRIBUTIONS

	2025 \$'000	2024 \$'000
Contributions from WorkCover Queensland <sup>(1)</sup>	-	63,340
Contributions from external parties	31,904	38,628
Grants from the Commonwealth Government	28,593	27,405
Grants from other State Government departments	3,522	4,821
Special purpose capital grants	4,927	22,345
Goods and services received below fair value	5,562	4,905
Donations - cash	4,585	9,815
Donations - other assets <sup>(2)</sup>	9,249	19,012
<b>Total</b>	<b>88,342</b>	<b>190,271</b>

(1) Contributions from WorkCover Queensland in 2023-24 included Workplace Health and Safety Grants; and Workers' Compensation Regulator Grants. These grants related to the Industrial Relations function which was transferred out of the department as a result of the 18 December 2023 (effective 1 January 2024) machinery-of-government changes.

(2) Donated physical assets are recognised at fair value.

Department of Education  
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## B1 REVENUE (continued)

### B1-3 GRANTS AND CONTRIBUTIONS (continued)

#### Accounting policy – Grants and contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor. Generally, these transactions are accounted for in accordance with AASB 1058 *Income of Not-for-Profit Entities* with revenue recognised upon receipt of the grant funding or donation.

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 in accordance with 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. The department has no specific performance obligations under the current grant agreements and therefore, revenue is recognised as income upon receipt.

#### Contributions from external parties

Contributions from external parties include contributions from community organisations (such as Parents and Citizens' Associations). These contributions are voluntary and do not result in a material benefit or advantage to the contributor, and therefore, are recognised as income upon receipt in accordance with AASB 1058. The consideration received represents an asset provided to the department for significantly less than fair value to enable the department to further its objectives.

## B2 EXPENSES

### B2-1 EMPLOYEE EXPENSES

	2025 \$'000	2024 \$'000
<b>Employee benefits</b>		
Teachers' salaries and allowances	5,648,398	5,407,795
Public servants' and other salaries and allowances	1,164,501	1,116,629
Teacher aides' salaries	689,973	656,880
Cleaners' salaries and allowances	276,213	260,616
Janitors'/groundstaff salaries and allowances	78,626	75,334
Employer superannuation contributions	1,056,870	1,005,108
Annual leave levy/expense	312,541	286,086
Long service leave levy/expense	212,010	201,202
Other employee benefits	437	1,151
<b>Employee related expenses</b>		
Fringe benefits tax	6,037	5,258
Workers' compensation premium	171,083	115,721
Staff transfer costs	23,306	20,795
Staff rental accommodation	54,483	48,256
Staff training	39,331	38,405
<b>Total</b>	<b>9,733,809</b>	<b>9,239,236</b>

The number of employees as at 30 June 2025, including both full-time employees and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2025 No.	2024 No.
Full-time equivalent employees*	78,423	76,459

\* In 2025 a net total of 74 full-time equivalent employees were transferred to the department as a result of the 23 September 2024 (effective 1 October 2024) and 1 November 2024 machinery-of-government changes (Note A3).

Department of Education  
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## B2 EXPENSES (continued)

### B2-1 EMPLOYEE EXPENSES (continued)

#### Accounting policy – Employee expenses

##### Wages and salaries

Wages and salaries expenses are recognised in the reporting period in which the employees rendered the related services.

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted values.

##### 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 into 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.

##### Annual leave and long service leave

The entitlement for annual leave includes a component for accrued leave loading for teaching staff working at schools, but does not include recreation leave, which is not an entitlement under their award.

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, levies are payable by the department to cover the cost of employee 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 and long service leave are claimed back from the scheme quarterly in arrears.

##### Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plans which are administered by the Government Division of 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 Enterprise Bargaining Agreement (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 plans – 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 by the Treasurer on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

##### Workers' compensation premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Key management personnel and remuneration disclosures are detailed at Note G1.



Department of Education  
Notes to the Financial Statements  
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## B2 EXPENSES (continued)

### B2-2 SUPPLIES AND SERVICES

	2025 \$'000	2024 \$'000
Building maintenance	699,398	568,243
Utilities	237,691	220,947
Equipment and building refurbishment	281,274	271,562
Consultants	651	1,746
Contractors - corporate costs:		
Professional and technical services	57,016	53,937
Information technology services	53,401	53,450
Other services	3,162	1,485
Contractors - in-school costs:		
Operational services	4,745	5,259
Professional and technical services	65,784	70,774
Information technology services	3,647	3,705
Non-professional services	21,763	25,240
Materials and running costs	191,183	187,666
Student course supplies and excursion admission costs	213,603	210,272
Payments to shared service provider/inter-agency services	-	1,069
Computer costs	121,495	113,504
Office accommodation	51,158	41,141
Travel - school and student	40,591	35,688
Travel - other	20,433	18,724
Lease expenses	2,598	2,844
<b>Total</b>	<b>2,069,593</b>	<b>1,887,256</b>

#### Accounting policy – Supplies and services

##### Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods and services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

##### Contractors

Where it is not feasible for services required to be performed in-house, the department utilises contractors for critical functions, including for projects and where specialist skills are required and cannot be found in-house. Contractors are procured for various non-professional and professional services. Examples of non-professional services include trade service providers (plumbers, electricians, carpenters etc.), office services and cleaning services. Examples of professional services include medical assessments, rehabilitation, counselling, and specialist skills for information technology system support and maintenance services.

### B2-3 GRANTS AND SUBSIDIES

	2025 \$'000	2024 \$'000
<b>Recurrent grants and subsidies</b>		
Early childhood education and care	543,627	435,478
School education	79,069	69,580
Arts Queensland	39,516	-
Industrial relations	-	5,431
<b>Capital grants</b>		
Grants to external organisations	2,378	25,792
<b>Total</b>	<b>664,590</b>	<b>536,281</b>

Department of Education  
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**B2 EXPENSES (continued)**

**B2-4 OTHER EXPENSES**

	2025 \$'000	2024 \$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	38,476	33,900
External audit fees <sup>(1)</sup>	757	884
Loss on disposal of property, plant and equipment	2,105	3,532
Special payments:		
Ex-gratia payments - general <sup>(2)</sup>	153	83
Court awarded damages	90	295
Payments to other government departments <sup>(3)</sup>	66,589	57,472
Other	4,210	3,351
<b>Total</b>	<b>112,380</b>	<b>99,517</b>

(1) Total external audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial year are \$0.783 million (2023-24: \$0.746 million). There is no non-audit services included in this amount.

(2) Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. The department made two special payments during 2024-25 that were in excess of \$5,000 for the repayment of a Queensland Treasury Corporation loan and a compensation payment in lieu of a medical redundancy.

(3) Payments to other government departments mainly relate to school transport arrangements with the Department of Transport and Main Roads.

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**SECTION 3**  
**NOTES ABOUT OUR FINANCIAL POSITION**

**C1 CASH AND CASH EQUIVALENTS**

	2025 \$'000	2024 \$'000
Cash on hand	174	87
Cash at bank	1,643,952	1,862,529
<b>Total</b>	<b>1,644,126</b>	<b>1,862,616</b>

**Accounting policy – Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cheques receipted but not banked at 30 June and cash in school and central office bank accounts which are used in the day-to-day cash management of the department.

Departmental bank accounts (excluding school bank accounts and Education Queensland International bank account) are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

**C2 RECEIVABLES**

	2025 \$'000	2024 \$'000
<b>Current</b>		
Trade receivables	116,418	98,597
Less: Loss allowance	(27,331)	(27,011)
	<b>89,087</b>	<b>71,586</b>
 GST receivable	 41,786	 41,513
GST payable	(188)	(1)
	<b>41,598</b>	<b>41,512</b>
 Employee leave reimbursements	 90,264	 91,170
Equity adjustment receivable	3,891	-
Other	3,611	1,670
Loans and advances	1,249	7
<b>Total</b>	<b>229,700</b>	<b>205,945</b>

**Disclosure – Movement in loss allowance for trade receivables**

	2025 \$'000	2024 \$'000
Balance at 1 July	27,011	24,086
Expected credit losses expense/(gains)	8,841	8,564
Bad debts written-off	(8,545)	(5,660)
Amounts recovered during the year	24	21
<b>Balance at 30 June</b>	<b>27,331</b>	<b>27,011</b>

Department of Education  
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## **C2 RECEIVABLES (continued)**

### **Accounting policy – Receivables**

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

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

Employee leave reimbursements relate to the Queensland Government's Annual Leave and Long Service Leave Central Schemes which are administered by the Government Division of Australian Retirement Trust on behalf of the State (Note B2-1).

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of these assets inclusive of any allowance for impairment. No collateral is held as security and no credit enhancements related to receivables are held by the department.

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. The department has determined that parents/caregivers of students are the only material grouping for measuring expected credit losses.

Calculations reflect historical credit losses. The historical default rates are then adjusted by reasonable and forward-looking information on expected changes in macroeconomic indicators that affect the future recovery of those receivables. The department uses the change in the Consumer Price Index (CPI) for Brisbane as the most relevant forward-looking indicator for receivables.

Where the department has receivables from Queensland Government agencies or the Commonwealth Government, no loss allowance is recorded for these receivables on the basis of materiality. Refer to Note D1-2 for the department's credit risk management policies.



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### C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

#### C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land	at Fair Value Buildings	Heritage and cultural	Plant and equipment	at Cost Work in progress	Total
Property, plant and equipment reconciliation 2025	2025	2025	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	8,588,227	46,068,984	1,615,851	602,163	704,886	57,580,111
Less: Accumulated depreciation	-	(18,104,466)	(924,916)	(377,621)	-	(19,407,003)
<b>Carrying amount at 30 June 2025</b>	<b>8,588,227</b>	<b>27,964,518</b>	<b>690,935</b>	<b>224,542</b>	<b>704,886</b>	<b>38,173,108</b>
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2024	7,659,216	25,253,360	243,838	217,998	617,336	33,991,748
Acquisitions (including upgrades)	46,008	551,851	1,800	51,738	488,643	1,140,040
Transfers in from other Queensland Government entities	296,158	242,904	419,691	6,403	199,622	1,164,778
Donations received	-	8,623	-	626	-	9,249
Disposals	-	(1,026)	-	(1,652)	-	(2,678)
Transfers out to other Queensland Government entities	(2)	(51,275)	(6)	(219)	-	(51,502)
Donations made	-	-	-	(12)	-	(12)
Transfers between asset classes	37,666	555,291	6,512	1,246	(600,715)	-
Net revaluation increments/(decrements) in asset revaluation surplus	549,181	2,498,758	66,442	-	-	3,114,381
Depreciation expense	-	(1,093,968)	(47,342)	(51,586)	-	(1,192,896)
<b>Carrying amount at 30 June 2025</b>	<b>8,588,227</b>	<b>27,964,518</b>	<b>690,935</b>	<b>224,542</b>	<b>704,886</b>	<b>38,173,108</b>

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**C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)**

	Land	at Fair Value Buildings	Heritage and cultural	Plant and equipment	at Cost Work in progress	Total
Property, plant and equipment reconciliation 2024	2024	2024	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	7,659,216	41,073,435	560,685	617,814	617,336	50,528,486
Less: Accumulated depreciation	-	(15,820,075)	(316,847)	(399,816)	-	(16,536,738)
<b>Carrying amount at 30 June 2024</b>	<b>7,659,216</b>	<b>25,253,360</b>	<b>243,838</b>	<b>217,998</b>	<b>617,336</b>	<b>33,991,748</b>
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2023	7,108,290	22,651,750	236,284	210,161	763,783	30,970,268
Acquisitions (including upgrades)	25,677	483,505	3,001	57,688	652,149	1,222,020
Donations received	-	17,656	253	1,100	-	19,009
Disposals	(1,510)	(2,606)	-	(1,356)	-	(5,472)
Transfers out to other Queensland Government entities	-	-	(338)	(1,566)	(9)	(1,913)
Donations made	-	-	-	(35)	-	(35)
Transfers between asset classes (including (to)/from intangibles)	2,438	784,823	(472)	11,420	(798,587)	(378)
Net revaluation increments/(decrements) in asset revaluation surplus	524,321	2,296,313	21,088	-	-	2,841,722
Depreciation expense	-	(978,081)	(15,978)	(59,414)	-	(1,053,473)
<b>Carrying amount at 30 June 2024</b>	<b>7,659,216</b>	<b>25,253,360</b>	<b>243,838</b>	<b>217,998</b>	<b>617,336</b>	<b>33,991,748</b>

Department of Education  
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### C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

#### C3-2 RECOGNITION AND ACQUISITION

##### Accounting policy – Recognition thresholds

Items of property, plant and equipment with a historical cost or other value equal to or in excess of the following thresholds are recognised as property, plant and equipment in the following classes:

Land	\$1
Buildings	\$10,000
Heritage buildings	\$10,000
Heritage and cultural (cultural works of art)	\$5,000
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

##### Accounting policy – Acquisition

On acquisition, property, plant and equipment assets are initially recognised at historical cost. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

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

Complex assets comprise separately identifiable components of significant value that require regular replacement during the life of the complex asset at different times to other components. The department's complex assets are special purpose school buildings. On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. The accounting policy for depreciation of complex assets, and estimated useful lives of components, is disclosed in Note C3-4.

When a separately identifiable component of significant value is replaced, the existing component is derecognised. The replacement component is capitalised when it is probable that future economic benefits from the significant component will flow to the department. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Assets received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), are recognised at fair value, being the gross carrying amount in the books of the other entity immediately prior to the transfer, together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government department, are recognised at their fair value at the date of acquisition.

#### C3-3 MEASUREMENT

##### Accounting policy – Historical cost

Plant and equipment assets and capital work in progress are measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP). The carrying amounts for such assets are not materially different from their fair value.

##### Accounting policy – Fair value

Land, buildings (including land improvements such as school infrastructure assets) and heritage and cultural assets are measured at fair value in accordance with the NCAP. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable. All assets are measured at their highest and best use.

All assets measured at fair value are categorised with the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- Level 1 – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets
- Level 2 – represents fair value measurements that are substantially derived from inputs (other than quoted prices included in level 1) that are observable, either directly or indirectly
- Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchies during the reporting period.

**Key judgement:** The costs of items acquired during the financial year have been judged by management to materially represent their fair value at the end of the reporting period.

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### C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

#### C3-3 MEASUREMENT (continued)

##### Revaluation of property

The department's land and building assets (including heritage buildings) were valued using specific appraisals by independent professional valuers as follows:

- Education portfolio by the State Valuation Service (SVS) for land and buildings in a rolling four-year program
- Arts Queensland (AQ) portfolio revalues all land and building assets every five years with the last revaluation completed in 2021-22 by the SVS for land and Gray Robinson and Cottrell Quantity Surveyors (GRC) for buildings (including heritage buildings).

For the purposes of specific appraisal each four years, the Education portfolio has divided the state into 26 districts which provides a framework to ensure that major urban, provincial and rural characteristics are evenly distributed each year.

The results of interim indexations are compared to the results of the independent revaluation performed in the year to ensure the results are reasonable. This annual process allows management to assess and confirm the relevance and suitability of indices provided by the independent valuer based on the asset portfolio of the department.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

##### Land

Approximately one quarter of the Education portfolio's land was independently valued by SVS with an effective date of 30 June 2025.

The fair value of land is determined using a market-based assessment by reference to observable prices in an active market or recent market transactions in accordance with level 2 of the fair value hierarchy. The specific appraisal involved physical inspection and reference to publicly available data on recent sales of similar land in nearby localities in accordance with industry standards. In determining the values, adjustments were made to the sales data to take into consideration the location of the department's land, its size, street/road frontage and access, and any significant restrictions.

The remaining three quarters of the Education portfolio and all AQ's land assets were indexed to ensure that values reflect fair value at the reporting date. For the Education portfolio, this involved the selection of a sample of 200 properties from the 13 districts across the state that were not independently valued in 2024-25. SVS then provided indices for each of these sites based on recent market transactions for local land sales. The sampled indices are then used to create a weighted average for each district. The AQ portfolio uses indices provided by APV Valuers and Asset Management (APV) to derive the fair value for the entire asset class.

The indices increased the value of land for the Education portfolio by 5.15% and the AQ portfolio by 8.5%.

##### Buildings

Approximately one quarter of the Education portfolio's buildings, including heritage buildings were independently valued by SVS with an effective date of 30 June 2025.

The fair value of buildings and heritage building assets is determined by calculating the current replacement cost of the asset, as there is no active market for these facilities. The building assets are categorised as level 3 in accordance with the fair value hierarchy. SVS conduct physical inspections and apply construction rates from the Department of Education (Qld) Costing Manual provided by GRC. This is the estimated cost to replace the asset with an appropriate modern equivalent using current construction materials and standards, adjusted to reflect the asset's current physical condition.

**Key judgement:** The valuers utilise professional judgement in the assessment of the remaining service potential of these facilities, including the current physical condition of the facility, componentising the assets into the significant parts that have different useful lives and estimating the remaining useful life of each asset. For the heritage buildings, further inputs are used by estimating the cost to reproduce the items with features and materials consistent with the original items, with adjustments made to take into consideration the items' heritage restrictions and characteristics.



### C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

#### C3-3 MEASUREMENT (continued)

##### Revaluation of property (continued)

The comprehensive revaluation process utilises the following key assumptions:

- the present use continues to represent the highest and best use
- the replacement cost rates do not include provision for site ground improvements
- that works are procured in accordance with the department's purchasing policies
- that works are carried out in accordance with standard industry by licenced professionals with appropriate safe work practices.

During 2024-25, GRC believed that the current price movements were driven by both domestic economic factors as well as regional and wider global economic factors. The key market drivers underpinning these movements are rising finance costs, limitations to the supply and capacity of sub-contractors, intensity and volume of new capital projects, availability of base construction materials and changes to demographics and population growth.

The remaining three quarters of the building assets were indexed using the Building Price Index (BPI) provided by GRC. The AQ portfolio uses indices provided by APV to derive the fair value for the entire building and heritage building asset classes.

The change in the BPI over the reporting period 1 July 2024 to 30 June 2025 was an increase of 5.45% for the Education portfolio and 7.0% for buildings and 7.2% for heritage buildings for the AQ portfolio.

The indexation model is based on analysis of recent tenders for specialised buildings and capital projects with similar attributes, and accordingly is assessed specifically for the department's asset portfolio.

GRC employs market driven indexation factors, such as Locality Index and BPI, as mechanisms to ensure that estimates are reflective of the construction market at any point in time. The BPI is considered to be the most appropriate index for application to the relevant assets.

For the AQ portfolio, the indexation percentages for the market movement, where market values were adopted for the calculation of fair value, was derived by market research into the movement in value of both vacant land and improved residential type sales within the council region. The indexation percentages for the construction costs of buildings and land improvements were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's internal market research and costings.

**Key judgement:** The department has a key strategic asset management program with continued investment in general and specific priority maintenance, including condition assessments to inform future upgrade and maintenance activities, consequently the conditions of the assets are not expected to deteriorate significantly between comprehensive valuations.

#### C3-4 DEPRECIATION EXPENSE

##### Accounting policy – Depreciation expense

Buildings, heritage and cultural assets, and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the department.

The residual (or scrap) value of depreciable assets is assumed to be nil.

For complex assets, where the change in depreciation expense from separately identifying significant components is material to the class of assets to which the asset relates, the significant components are separately identified and depreciated.

The three components of the department's complex buildings are fabric, fit-out and plant. The useful lives for these assets are disclosed in the table below.

**Key judgement:** The estimated useful lives of assets are reviewed annually and where necessary, are adjusted to better reflect the future service potential of the asset. In reviewing the useful life of each asset, factors such as asset usage and the rate of technical and commercial obsolescence are considered.

Useful lives for the assets included in the revaluation are amended progressively as the assets are inspected by the valuers.

The depreciable value of improvements to, or on, right-of-use assets is allocated progressively over the estimated useful life of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of leases includes any option period where exercise of the option is probable.

Capital work-in-progress assets are not depreciated until construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within property, plant and equipment.

Land is not depreciated as it has an unlimited useful life.

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### C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

#### C3-4 DEPRECIATION EXPENSE (continued)

##### Depreciation rates

**Key estimate:** For each class of asset the depreciation rates are based on the following useful lives:

Class	Useful Life (years)
Buildings – fabric	3 – 85
Buildings – fit-out	3 – 25
Buildings – plant	25
Buildings – non-complex buildings and covered areas	40
Buildings – land improvements (including sporting facilities)	15 – 80
Heritage and cultural assets	2 – 100
Plant and equipment	5 – 20

#### C3-5 IMPAIRMENT

##### Accounting policy – Impairment

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the department determines the asset's recoverable amount (higher of the asset's fair value less costs to sell and current replacement cost).

An impairment loss is recognised immediately in the statement of comprehensive income, except for land and buildings where any impairment loss is treated as a revaluation decrease and offset against the asset revaluation surplus of the relevant class.

### C4 PAYABLES

	2025 \$'000	2024 \$'000
<b>Current</b>		
Trade creditors and accruals	204,391	155,183
Capital creditors and accruals	155,190	143,511
Fringe benefits tax and other taxes	1,597	1,272
Grants and subsidies payable	27,763	14,274
Deferred appropriation payable to Consolidated Fund	148,989	472,429
Equity adjustment payable	3,421	-
Other	228	228
<b>Total</b>	<b>541,579</b>	<b>786,897</b>

##### Accounting policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount, that is the agreed purchase/contract price, gross of applicable trade and other discounts. Capital creditors relate to capital works billed progressively based on the extent of work performed. Amounts owing are unsecured.

**Key judgement:** Accruals are an estimate of work completed but not yet invoiced at 30 June.

### C5 BORROWINGS

	2025 \$'000	2024 \$'000
<b>Current</b>		
Queensland Treasury Corporation borrowings	1,231	-
Financial liability - public private partnerships	11,704	10,769
<b>Total</b>	<b>12,935</b>	<b>10,769</b>
<b>Non-current</b>		
Financial liability - public private partnerships	332,009	343,713
<b>Total</b>	<b>332,009</b>	<b>343,713</b>

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## C5 BORROWINGS (continued)

### Accounting policy – Borrowings

The Queensland Treasury Corporation (QTC) borrowings relate to Arts Queensland. The loans are administered by Screen Queensland Pty Ltd on behalf of the State of Queensland.

Borrowings are initially recognised at fair value, plus any transaction costs directly attributable to the borrowings. Any borrowing costs are added to the carrying amount for the loans to the extent they are not settled in the period in which they arise.

### Accounting policy – Financial Liabilities

Financial liabilities are initially recognised at fair value, plus any transaction costs directly attributable to the liability, then subsequently held at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of a financial liability to the amortised cost of the liability.

The department does not enter into transactions for speculative purposes, nor for hedging. No financial liabilities are measured at fair value through profit or loss.

The maturity profile for financial liabilities is disclosed in Note D1-3.

## C5-1 BORROWINGS AND COMMITMENTS

### Terms and conditions – Borrowings

All borrowings are from QTC with a maturity date of 30 June 2026. They are in Australian dollar denominated amounts. There have been no defaults or breaches of the loan agreement during the current reporting period.

#### Interest rates

The interest rate on QTC borrowings is fixed and ranges from 3.66% to 4.07%.

### Terms and conditions – Financial Liabilities

The financial liabilities relate to two Public Private Partnership (PPP) agreements - South-East Queensland Schools and Queensland Schools. As part of the department's review of leasing arrangements under AASB 16 *Leases* it has been concluded that these arrangements are not leases, but more in the nature of financing to construct and maintain buildings (Note C6).

#### Interest rates

Interest on financial liabilities is recognised as an expense as it accrues. No interest has been capitalised during the current or comparative reporting periods.

The implicit interest rates for the financial liabilities range from 2.87% to 15.99% (2023-24: 2.87% to 15.99%).

## C5-2 DISCLOSURES ABOUT SENSITIVITY TO INTEREST RATE MOVEMENTS

Interest rate sensitivity analysis evaluates the impact on profit or loss if interest rates were to change by +/- 0.25% from the year-end rates applicable to the department's financial assets and liabilities. With all other variables held constant, the department would have a surplus/(deficit) and equity increase/(decrease) of \$3.586 million (2023-24: \$4.119 million).

## C5-3 FAIR VALUE DISCLOSURES FOR FINANCIAL LIABILITIES MEASURED AT AMORTISED COST

	2025		2024	
	\$'000	\$'000	\$'000	\$'000
	Carrying amount	Fair Value	Carrying amount	Fair Value
Queensland Treasury Corporation borrowings <sup>(1)</sup>	1,231	1,235	-	-
Financial liability - public private partnerships <sup>(2)</sup>	343,713	229,768	354,482	230,083
<b>Total</b>	<b>344,944</b>	<b>231,003</b>	<b>354,482</b>	<b>230,083</b>

(1) The fair value of borrowings is notified by the QTC.

(2) The fair value of financial liabilities - PPP is calculated using discounted cash flow analysis and using the Reserve Bank Commonwealth Government 10-year bond rate.



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## C6 PUBLIC PRIVATE PARTNERSHIPS

### C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059

Some PPPs are not service concession arrangements within the scope of AASB 1059 *Service Concession Arrangements: Grantors*. Other accounting standards and policies apply to these arrangements, and are described for each arrangement below.

#### PPPs outside AASB 1059

	2025 \$'000	2024 \$'000
<b>Assets</b>		
Buildings (Note C3)		
South-East Queensland Schools	342,901	256,975
Queensland Schools	603,823	468,727
<b>Liabilities</b>		
Borrowings (Note C5)		
South-East Queensland Schools	173,163	180,141
Queensland Schools	170,550	174,341

The department's two PPP projects - South-East Queensland Schools and Queensland Schools in the following table, are social infrastructure arrangements whereby the department pays for the third party use of the infrastructure assets through regular service payments to respective partners over the life of the contract.

The PPP operators only provide maintenance activities that do not contribute significantly to the public services provided by the asset and therefore are out of scope of AASB 1059.

The land on which the facility/schools are constructed is owned and recognised as an asset by the department. The buildings are controlled by the department and are recognised as property, plant and equipment and details on depreciation are included in Note C3.

The department recognises the future repayments of the construction finance as a financial liability. The contractual agreements provide details about the monthly service payments which comprise the following components:

- capital - used to fund the systematic write down of the liability over the term of the agreements;
- financing - which is recognised as an expense when incurred; and
- other - such as facilities management, maintenance, and insurance which is expensed as it is incurred.

PPP Arrangement	(a) South-East Queensland Schools	(b) Queensland Schools
<b>Entered into contract</b>	April 2009	December 2013
<b>Partner</b>	Aspire Schools Pty Ltd	Plenary Schools Pty Ltd
<b>Agreement type</b>	Design, construct, maintain, and partly finance 7 schools.	Design, construct, maintain and partly finance 10 schools.
<b>Agreement period</b>	30 years	30 years
<b>Financing</b>	Finance during the design and construction phases was provided by Commonwealth Investments Pty Ltd, Bank of Tokyo-Mitsubishi, and National Australia Bank.  Queensland Treasury Corporation will provide the remaining 70% of the project's financial requirements during the operating phase from January 2010 to December 2039.	Finance during the design and construction phases was provided by Investec, National Australia Bank, Plenary Group, and the State of Queensland.  The department paid a series of co-contributions (\$190 million) during the construction phase of the project towards the construction costs.
<b>Construction period</b>	May 2009 – January 2014	January 2014 – January 2019
<b>Variable costs</b>	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.
<b>Other</b>	Inflows for the PPP relate to cleaning, grounds maintenance, and janitorial services. Aspire is required to use staff provided by the State.	Nil



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**C6 PUBLIC PRIVATE PARTNERSHIPS (continued)**

**C6-2 OPERATING STATEMENT IMPACT**

The operating statement impact for each material PPP arrangement is as follows:

		South-East Queensland Schools	Queensland Schools	Total
	2025	\$'000	\$'000	\$'000
<b>Revenue</b>				
Other revenue		2,935	13	2,948
<b>Expenses</b>				
Depreciation		(10,615)	(16,199)	(26,814)
Interest expenses		(13,755)	(13,476)	(27,231)
Utilities		(468)	(603)	(1,071)
Property rates		(304)	(557)	(861)
Facility management		(19,481)	(13,906)	(33,387)
Insurance		(689)	(806)	(1,495)
Other		(22)	(35)	(57)
<b>Net impact on operating result</b>		<b>(42,399)</b>	<b>(45,569)</b>	<b>(87,968)</b>
	2024	South-East Queensland Schools \$'000	Queensland Schools \$'000	Total \$'000
<b>Revenue</b>				
Other revenue		2,908	-	2,908
<b>Expenses</b>				
Depreciation		(7,983)	(12,847)	(20,830)
Interest expenses		(14,264)	(13,577)	(27,841)
Utilities		(408)	(574)	(982)
Property rates		(345)	(713)	(1,058)
Facility management		(19,353)	(11,638)	(30,991)
Insurance		(665)	(763)	(1,428)
Other		(33)	(52)	(85)
<b>Net impact on operating result</b>		<b>(40,143)</b>	<b>(40,164)</b>	<b>(80,307)</b>

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## C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

### C6-3 ESTIMATED FUTURE CASH FLOWS

The estimated future cash flows for the department's PPPs are as follows:

	South-East Queensland Schools		Queensland Schools		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash inflows</b>						
Not later than 1 year	2,904	2,870	-	-	2,904	2,870
Later than 1 year but not later than 5 years	11,282	11,144	-	-	11,282	11,144
Later than 5 years but not later than 10 years	13,383	13,199	-	-	13,383	13,199
Later than 10 years	12,625	14,829	-	-	12,625	14,829
	<u>40,194</u>	<u>42,042</u>	<u>-</u>	<u>-</u>	<u>40,194</u>	<u>42,042</u>
<b>Cash outflows</b>						
Not later than 1 year	(41,126)	(40,529)	(32,099)	(31,563)	(73,225)	(72,092)
Later than 1 year but not later than 5 years	(159,860)	(151,226)	(123,938)	(119,657)	(283,798)	(270,883)
Later than 5 years but not later than 10 years	(177,308)	(175,772)	(148,326)	(140,534)	(325,634)	(316,306)
Later than 10 years	(141,859)	(159,872)	(215,602)	(229,728)	(357,461)	(389,600)
	<u>(520,153)</u>	<u>(527,399)</u>	<u>(519,965)</u>	<u>(521,482)</u>	<u>(1,040,118)</u>	<u>(1,048,881)</u>

## C7 ACCRUED EMPLOYEE BENEFITS

	2025	2024
	\$'000	\$'000
Annual leave levy payable	86,710	80,723
Long service leave levy payable	53,470	50,251
Accrued salaries and wages	42,327	7,725
Paid parental leave	977	1,021
<b>Total</b>	<u>183,484</u>	<u>139,720</u>

### Accounting policy – Accrued employee benefits

No provision for annual leave or long service leave is recognised in the department'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*.

Refer to Note B2-1 for further information on leave levies and sick leave.

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## C8 EQUITY

### C8-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- Appropriations for equity adjustments (Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-government changes (Note A3).

### C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

#### Reconciliation of payments from Consolidated Fund to equity adjustment

	2025 \$'000	2024 \$'000
Budgeted equity adjustment appropriation	163,079	675,851
Transfers from/(to) other departments - redistribution of public business	(3,217)	(2,100)
Lapsed equity adjustment	(382,255)	(689,057)
<b>Equity adjustment receipts (payments)</b>	<b>(222,393)</b>	<b>(15,306)</b>
Plus: Closing balance of equity adjustment receivable	3,891	-
Less: Closing balance of equity adjustment payable	(3,421)	-
<b>Equity adjustment recognised in contributed equity</b>	<b>(221,923)</b>	<b>(15,306)</b>

### C8-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

#### Accounting policy – Asset revaluation surplus

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land \$'000	Buildings \$'000	Heritage and cultural \$'000	Total \$'000
Balance at 1 July 2023	6,936,654	17,804,451	132,061	24,873,166
Revaluation increments/(decrements)	524,321	2,296,313	21,088	2,841,722
<b>Balance as at 30 June 2024</b>	<b>7,460,975</b>	<b>20,100,764</b>	<b>153,149</b>	<b>27,714,888</b>
	Land \$'000	Buildings \$'000	Heritage and cultural \$'000	Total \$'000
Balance at 1 July 2024	7,460,975	20,100,764	153,149	27,714,888
Revaluation increments/(decrements)	549,181	2,498,758	66,442	3,114,381
<b>Balance as at 30 June 2025</b>	<b>8,010,156</b>	<b>22,599,522</b>	<b>219,591</b>	<b>30,829,269</b>

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**SECTION 4**  
**NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES**

**D1 FINANCIAL RISK DISCLOSURES**

**D1-1 FINANCIAL INSTRUMENT CATEGORIES**

Financial assets and financial liabilities are recognised in the statement of financial position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

	Note	2025 \$'000	2024 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	C1	1,644,126	1,862,616
Financial assets at amortised cost:			
Receivables	C2	229,700	205,945
<b>Total financial assets</b>		<b>1,873,826</b>	<b>2,068,561</b>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
Payables	C4	541,579	786,897
Lease liabilities		7,605	6,970
Borrowings	C5	344,944	354,482
<b>Total financial liabilities</b>		<b>894,128</b>	<b>1,148,349</b>

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

**D1-2 FINANCIAL RISK MANAGEMENT**

Financial risk management is implemented pursuant to government policy and seeks to minimise potential adverse effects on the financial performance of the department.

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

Risk Exposure	Definition	Exposure and management
Credit Risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of: (a) Receivables (exposure disclosed at Note C2 and mainly relates to student and parent debt) which are managed by the use of a credit management strategy and regular monitoring of funds owed; and (b) Financial guarantees provided to Parents and Citizens' Associations, universities and grammar schools which are managed on an ongoing basis (maximum exposure disclosed in Note D2).
Liquidity Risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	This risk is minimal, and is managed through a combination of regular fortnightly appropriation payments, and an approved overdraft facility of \$250 million under government banking arrangements to manage any cash shortfalls.
Market Risk	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.	The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is exposed to interest rate risk through its Borrowings (Note C5), and cash deposited in interest bearing accounts (Note C1).

All financial risk is managed by each division of the department under policy approved by the department's Executive Leadership Team, and established and co-ordinated by the Policy, Performance, International and Intergovernmental Division, and the Finance, Procurement and Facilities Division.

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## D1 FINANCIAL RISK DISCLOSURES (continued)

### D1-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following tables set out the liquidity risk of financial liabilities held by the department. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at the reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

	2025 Payable in			Total
	<1 year	1 - 5 years	>5 years	
	\$'000	\$'000	\$'000	\$'000
<b>Financial liabilities</b>				
Payables	541,579	-	-	541,579
Lease liabilities	1,269	1,578	8,657	11,504
Borrowings	38,512	144,343	409,938	592,793
<b>Total</b>	<b>581,360</b>	<b>145,921</b>	<b>418,595</b>	<b>1,145,876</b>
	2024 Payable in			Total
	<1 year	1 - 5 years	>5 years	
	\$'000	\$'000	\$'000	\$'000
<b>Financial liabilities</b>				
Payables	786,897	-	-	786,897
Lease liabilities	707	1,547	8,654	10,908
Borrowings	38,205	144,633	445,968	628,806
<b>Total</b>	<b>825,809</b>	<b>146,180</b>	<b>454,622</b>	<b>1,426,611</b>

## D2 CONTINGENCIES

### Litigation in progress

At 30 June 2025, the department has been named as defendant in 75 claims (Education: 56; AQ: 19) before a Court, Commission or Tribunal, and 105 general liability claims (for Education) not yet subject to Court, Commission or Tribunal action for which there may be contingent liabilities. The department's legal advisers believe it is not possible to estimate the final amounts payable for the claims.

The Queensland Government Insurance Fund (QGIF) limits the department's liability in a majority of these claims to \$10,000, being the deductible (excess) payable per claim.

In addition, the AQ portfolio has 2 active personal injuries claims under the *Personal Injuries Proceedings Act 2002* (Qld) and 1 active property damage claim which are covered under QGIF policy with a maximum liability of \$10,000 per claim for personal injury claims and \$250 per claim for property damage claims.

There are currently 134 (Education: 133; AQ: 1) WorkCover Queensland common law claims being managed by the department.

### Financial guarantees and associated credit risk

The department has provided 21 (2023-24: 23) financial guarantees to Parents and Citizens' Associations (P&C), 6 (2023-24: 6) guarantees to universities, and 8 (2023-24: 8) guarantees to grammar schools for a variety of loans. These guarantees have been provided over a period of time and have various maturity dates.

	2025 Remaining balance \$'000	2024 Remaining balance \$'000	Enabling legislation
Parents and Citizens' Associations	3,974	4,794	<i>Statutory Bodies Financial Arrangements Act 1982</i> (Qld)
Universities	519,488	399,738	
Grammar schools	107,134	90,241	
	<b>630,596</b>	<b>494,773</b>	

**Key estimate and judgement:** The department assesses the fair value of financial guarantees annually as at 30 June. As at 30 June 2025, no university, grammar school or P&C had defaulted on an existing loan and the department's management does not expect that the guarantees will be called upon in the near future. As such, the fair value of the guarantees has not been recognised in the statement of financial position.



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## D2 CONTINGENCIES (continued)

### Native title claims over departmental land

There are native title claims which have the potential to impact properties of the department, however, most departmental properties are occupied under freehold tenure, or under 'reserve' tenure validly created prior to 23 December 1996. Therefore, any development undertaken in accordance with a reserve's gazetted purpose should minimise the potential for native title claims.

At the reporting date, it is not possible to estimate any probable outcome of such claims, or any financial effect. It should be noted that native title would not arise as an issue until the reserves have been declared surplus and attempts are made for the property to be transferred. Native title would need to be addressed as part of the disposal process. The department would necessarily recognise any cost implications arising from such claims at that time.

## D3 COMMITMENTS

### Capital expenditure commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2025 \$'000	2024 \$'000
<b>Buildings</b>		
Not later than 1 year	402,558	563,316
Later than 1 year but not later than 5 years	503,398	25,345
<b>Total capital expenditure commitments - buildings</b>	<b>905,956</b>	<b>588,661</b>
<b>Heritage and cultural</b>		
Not later than 1 year	18,007	-
<b>Total capital expenditure commitments - heritage and cultural</b>	<b>18,007</b>	<b>-</b>

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**SECTION 5**  
**NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET**

## **E1 BUDGETARY REPORTING DISCLOSURES**

This section provides explanations of major variances between the department's actual 2024-25 financial results and the adjusted budget presented to Parliament.

The original budget has been adjusted for the machinery-of-government changes effective on 1 October 2024 that transferred responsibility for the Gold Coast Performance Centre to the former Department of Tourism and Sport, as well as the transfer of responsibility for Arts Queensland from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts from 1 November 2024. Details of the transfers are outlined in Note A3. Queensland Treasury policy requires that budget figures used in this comparison represent the adjusted budget for the financial year, as published in the 2025-26 Service Delivery Statement tabled in Parliament.

The department's funding model is derived mainly from Commonwealth and State appropriations, which can fluctuate within a financial year from the original budget to the end of financial year close. This is because a significant portion of the department's funding is determined by percentage amounts of the Commonwealth Government's Schooling Resource Standard, which is calculated using state school student enrolments and has loadings for needs-based categories such as disability. The school and student input data for these calculations change between when the budget is determined and payments are made, which occurs to support school funding cycles that are aligned to calendar years, rather than financial years. Consequently, the difference between final school payment amounts and the budgeted amount is mainly driven by the amount of unexpected variation in student and school needs between the different data collection periods. Other funding variances may also occur within the financial year in response to government decisions.

### **E1-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME**

<i>User charges and fees:</i>	Variance of \$55.832 million greater than budget mainly due to revenue from higher than expected international student enrolments \$31.796 million, and higher than expected school excursions and facility hire \$15.811 million.
<i>Other revenue:</i>	Variance of \$67.309 million greater than budget largely due to unanticipated contributions to the department's capital program and recoveries from QGIF \$45.260 million, and early childhood grant recoveries \$8.647 million. The remainder of the variance predominately relates to post-capitalisation of assets recognised at year end through the annual comprehensive asset revaluation process \$11.099 million.
<i>Supplies and services:</i>	Variance of \$343.982 million less than budget due to timing differences and delays associated with programs, in particular the operating component of capital projects, including \$136.991 million which was deferred into 2025-26 and \$38.212 million due to higher capitalised expenditure than expensed in the School Infrastructure Enhancement program. Also contributing was expenditure in schools being incurred in other categories (for example, capital) \$122.095 million, and lower electricity costs \$14.666 million.
<i>Depreciation and amortisation:</i>	Variance of \$53.803 million greater than budget largely due to the impact of increases in asset values resulting from revaluation processes.
<i>Increase in asset revaluation surplus:</i>	Variance of \$226.126 million greater than budget due to higher than expected revaluation increments from the 2024-25 comprehensive land and building revaluation process. Revaluation outcomes in 2024-25 included an increase of 10.35% in buildings and 6.85% in land predominantly in the Education portfolio. Factors driving these increments include domestic economic factors as well as regional and wider global economic factors. The key market drivers underpinning these movements are rising finance costs, limitations to the supply and capacity of sub-contractors, intensity and volume of new capital projects, availability of base construction materials and changes to demographics and population growth.

### **E1-2 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION**

<i>Cash and cash equivalents:</i>	Variance of \$508.249 million greater than budget mainly due to timing and delays in capital projects attributable to market pressures and current labour market conditions \$308.3 million, delayed expenditure in schools \$115.590 million, and \$33.108 million relating to carryover funding associated with various delayed projects and activities.
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**E1 BUDGETARY REPORTING DISCLOSURES (continued)**

**E1-2 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION (continued)**

*Property, plant and equipment:* Variance of \$346.271 million less than budget mainly due to lower capital purchases \$167.165 million, higher depreciation for the period \$53.803 million, and the impact of lower actual opening balances than budget \$366.247 million. This is partially offset by higher than budgeted revaluations for the year \$186.377 million.

**E1-3 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS**

*Payments for property, plant and equipment:* Variance of \$186.141 million less than budget mainly due to timing of capital projects, with investment to occur in 2025-26 \$167.165 million.

*Equity injections/withdrawals:* Variance of \$381.785 million less than budget mainly due to the timing of capital projects \$318.479 million and an increase in depreciation \$42.690 million.



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**SECTION 6**  
**WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES**

## F1 ADMINISTERED ACTIVITIES

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The majority of administered operations relate to Commonwealth financial assistance to non-government schools paid to the State in accordance with s 23 of the *Australian Education Act 2013* (Cth) for transfer to non-government schools. The most significant component of state government funded administered operations relates to financial assistance provided to non-government schools through the Non-State Schools Recurrent Grant. The Non-State Schools Recurrent Grant is provided under s 368(1)(b) of the *Education (General Provisions) Act 2006* (Qld).

The department also administers funds for AQ statutory bodies including the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, State Library of Queensland and Queensland Theatre Company.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

### F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2025 Actual \$'000	2025 Adjusted budget* \$'000	Budget variance \$'000	2024 Actual \$'000
<b>Administered income</b>				
Appropriation revenue <sup>(1)</sup>	5,961,182	5,770,693	190,489	5,557,331
Fees and charges	-	-	-	41,735
Grants and contributions				
Recurrent				
Specific purpose - Commonwealth	4,594,381	4,442,661	151,720	4,277,313
<b>Total administered income</b>	<b>10,555,563</b>	<b>10,213,354</b>	<b>342,209</b>	<b>9,876,379</b>
<b>Administered expenses</b>				
Grants and subsidies				
Recurrent				
Commonwealth Government				
Non-state schools	4,594,381			4,277,313
State Government				
Non-state schools and other external organisations	970,912			907,234
Textbook and resource allowance	89,830			85,983
Statutory bodies	170,740			156,095
Capital				
State Government				
Non-state schools and other external organisations	135,319			130,706
	5,961,182	5,770,690	190,492	5,557,331
Supplies and services	-	3	(3)	-
Transfers of administered income to government <sup>(2)</sup>	4,594,381	4,442,661	151,720	4,319,048
<b>Total administered expenses</b>	<b>10,555,563</b>	<b>10,213,354</b>	<b>342,209</b>	<b>9,876,379</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*The 2024-25 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

(1) This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

(2) The department periodically transfers all cash collected for 'administered income' (excluding appropriation revenue) to the Queensland Government.

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## F1 ADMINISTERED ACTIVITIES (continued)

### F1-2 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2025 Actual	2024 Actual
Budgeted appropriation	5,687,912	5,482,413
Transfers from/(to) other departments - redistribution of public business	84,456	(131,324)
Transfers from/(to) other headings - variation in headings	169,771	-
Unforeseen expenditure	-	262,250
<b>Total administered receipts</b>	<b>5,942,139</b>	<b>5,613,339</b>
Less: Opening balance of administered revenue receivable	-	(38,956)
Plus: Closing balance of administered revenue receivable	1,991	-
Plus: Opening balance of administered revenue payable to government	17,052	-
Less: Closing balance of administered revenue payable to government	-	(17,052)
<b>Administered income recognised in Note F1-1</b>	<b>5,961,182</b>	<b>5,557,331</b>

### F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2025 Actual \$'000	2025 Adjusted budget* \$'000	Budget variance \$'000	2024 Actual \$'000
<b>Administered current assets</b>				
Cash at bank	-	212	(212)	17,163
Appropriation receivable	1,991	-	1,991	-
Trade receivables	23	-	23	73
GST input tax credits receivable	28	-	28	28
<b>Total administered current assets</b>	<b>2,042</b>	<b>212</b>	<b>1,830</b>	<b>17,264</b>
<b>Administered current liabilities</b>				
Overdraft facility	1,830	-	1,830	-
Revenue payable to government	-	-	-	17,052
<b>Total administered current liabilities</b>	<b>1,830</b>	<b>-</b>	<b>1,830</b>	<b>17,052</b>
<b>Net administered assets/liabilities</b>	<b>212</b>	<b>212</b>	<b>-</b>	<b>212</b>

\*The 2024-25 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

### F1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS

This note provides an explanation of major variances between 2024-25 actual results and the adjusted budget for the department's major classes of administered income, expenses, assets and liabilities.

**Grants and contributions:** Variance of \$151.720 million greater than budget is mainly due to increased Commonwealth Government funding for non-state schools to reflect higher enrolments and indexation.

**Grants and subsidies:** Variance of \$190.492 million greater than budget is mainly due to increased State and Commonwealth Government funding for non-state schools to reflect higher enrolments and indexation.

**Appropriation receivable:** Variance of \$1.991 million greater than budget is attributed to the impact of appropriation receivable from Queensland Treasury due to increased Commonwealth and State Government funding for non-state schools.

**Overdraft facility:** Variance of \$1.830 million greater than budget reflects the appropriation receivable from Queensland Treasury.

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## F2 TRUST TRANSACTIONS AND BALANCES

### Educational bequests

The department acts as trustee for and manages one trust established by benefactors to encourage Queensland students to learn Japanese as a second language and recognise their achievements in acquiring this valuable skill. The trust receives revenue in the form of bank interest and makes disbursements for student bursaries to fund travel and tuition fees and support continuing study of the Japanese language.

As the department performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

No fees are received by the department for providing trustee services for this fund.

	2025	2024
	\$'000	\$'000
<b>Trust account - educational bequests</b>		
Opening balance - cash	197	188
Revenue - return on investment term deposit	8	9
<b>Closing balance - cash</b>	<b>205</b>	<b>197</b>

There are no audit fees payable by the department for these trust transactions.

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**SECTION 7  
OTHER INFORMATION**

## **G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION**

### **Details of key management personnel**

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The Minister is the Honourable John-Paul Langbroek MP, Minister for Education and the Arts.

During the period 18 December 2023 to 26 October 2024, the responsible Minister of the department was the Honourable Di Farmer MP, Minister for Education, and Minister for Youth Justice. Prior to 18 December 2023, the responsible Minister of the department was the Honourable Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing.

The following details for non-Ministerial KMP includes those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2024-25 and 2023-24. Further information regarding the department's KMP can be found in the body of the Annual Report under the section 'Our divisions and Executive Leadership Team'.

<b>Position</b>	<b>Position Responsibility</b>
Director-General <sup>(1) (2)</sup>	Lead the strategic direction and oversight to deliver a high performing education system that gives all children a strong start, engages young people in high quality learning and realises the potential of every student.  Until 18 December 2023, the Director-General's responsibilities included delivering a responsive and productive industrial relations sector and fostering a more sustainable racing industry.  From 1 November 2024, the Director-General's responsibilities include overseeing the department's investment and policy activities of the Arts Queensland portfolio.
Associate Director-General, Early Childhood and State Schools <sup>(2)</sup>	Lead innovative, state-wide systemic reforms in early childhood education and state schooling, working in partnership with internal and external stakeholders to deliver government priorities and outstanding outcomes for children, students and young people.
Deputy Director-General, Early Childhood <sup>(3)</sup>	Provide strategic leadership in early learning and child development in Queensland by developing and implementing policy, risk-based regulation, continuous quality improvement and investment. Protection of the health, safety and wellbeing of children attending early childhood education and care.
Deputy Director-General, Policy, Performance, International and Intergovernmental <sup>(1) (3)</sup>	Lead the department's strategic planning, performance monitoring, international and intergovernmental relations, non-state school and home education regulation, governance and reporting.  Until 18 December 2023, the Deputy Director-General's responsibilities included oversight of Racing Queensland and legislation enabling the operation of the racing industry in Queensland.
Deputy Director-General, Schools and Student Support <sup>(3)</sup>	Develop and implement innovative and effective educational delivery to support Queensland schools ensuring every student realises their potential. Also responsible for building the capability of professional workforces, developing excellence in leadership, teaching quality and effective pedagogical practices.
Deputy Director-General, School and Regional Operations and Performance <sup>(2)</sup>	Implement high-impact projects that enhance student outcomes and wellbeing services, lead and strengthen the alignment between regional offices and central administration, and ensure the needs of school communities are effectively addressed to lift learning outcomes for all children.
Deputy Director-General, First Nations Strategy and Partnerships <sup>(3)</sup>	Drive the community engagement and stakeholder relationships to improve education outcomes for Aboriginal students and Torres Strait Islander students. This includes the provision of high-level advice and direction on effective and appropriate policies, services and programs that support culturally responsive learning in the early years and schools, and strengthens cultural capability in our workplaces.
Deputy Director-General, People, Information and Communication Services <sup>(3)</sup>	Provide strategic leadership across the department's human resources, information and technologies, strategic communications and engagement to support a diverse, capable and confident workforce that designs and delivers responsive services as our population grows and technology changes how we learn, work and live.
Deputy Director-General, Infrastructure Services	Lead the delivery of sustainable investment in support of the government's education infrastructure to build, maintain, improve and renew our schools and facilities across Queensland.



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## G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

### Details of key management personnel (continued)

Position	Position Responsibility
Deputy Director-General, Arts Queensland <sup>(2)</sup>	Oversee the department's investment and policy activities in the arts. This includes the Queensland Government's investment in the Queensland Cultural Centre, the funding of the state's major arts companies, corporate governance support for the state's arts statutory bodies and government-owned companies, and the delivery of the arts investment funding programs.
Deputy Director-General, Office of Industrial Relations <sup>(1)</sup>	Lead the Office of Industrial Relations, with responsibility for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation to make Queensland workplaces safer, fairer and productive.
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer	Lead the provision of high-quality financial, procurement and facilities related services, to support the department's operational and strategic objectives. The position also has responsibilities under section 77 of the <i>Financial Accountability Act 2009</i> (Qld).

- (1) The Office of Industrial Relations and Office of Racing functions were transferred to the former Department of State Development and Infrastructure (DSDI) on 18 December 2023 (effective 1 January 2024) as part of the machinery-of-government changes. Only the Deputy Director-General, Office of Industrial Relations was transferred to DSDI. No KMP were transferred with the Office of Racing function.
- (2) Arts Queensland (AQ) was transferred from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (DTATSIPCA) on 1 November 2024 as part of the machinery-of-government changes. Only the Deputy Director-General, AQ was transferred from DTATSIPCA. The department also realigned divisional functions by replacing the Associate Director-General, Early Childhood and State Schools position with the Deputy Director-General, School and Regional Operations and Performance position.
- (3) As of 30 June 2025, the department's executive leadership structure was undergoing a transition for the realignment of Central Office functions, effective 1 July 2025. The realignment will better support the delivery of strategic goals, priorities of the department, provide opportunities for more effective delivery of services to regions and schools, improve efficiency and reduce complexity of our work. As a result, these KMP positions will be renamed to realign with these functions.

### Key management personnel remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook, and aggregate remuneration expenses for all Ministers are 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. The department does not bear any cost of remuneration of Ministers.

Remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022* (Qld). Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Where an employee has relieved in a KMP position for less than three months, these costs are reported against their substantive position.

Remuneration expenses for non-Ministerial KMP comprise the following components:

Short term employee expenses include:

- salaries, allowances 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; and
- non-monetary benefits – consisting of provision of vehicle and car parking together with fringe benefits tax applicable to the benefit.

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.

### Key management personnel remuneration expenses

The following disclosures focus on the expenses incurred by the department 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.

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**G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)**

**Key management personnel remuneration expenses (continued)**

**2024-25**

2024-25 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General <sup>(2)</sup> (Appointed 06/12/2021 to 05/12/2024)	209	6	5	26	-	246
Director-General <sup>(2)</sup> (Acting 29/08/2024 to 11/09/2024; 01/11/2024 to 20/03/2025; appointed 21/03/2025)	441	4	10	50	-	505
Associate Director-General, Early Childhood and State Schools <sup>(2)</sup> (Appointed 22/08/2022 to 31/10/2024)	146	2	3	18	-	169
Deputy Director-General, Early Childhood <sup>(3)</sup> (Appointed 19/09/2022)	294	6	7	37	-	344
Deputy Director-General, Policy, Performance, International and Intergovernmental <sup>(3)</sup> (Appointed 14/11/2022)	326	6	8	42	-	382
Deputy Director-General, Schools and Student Support <sup>(3)</sup> (Appointed 19/09/2022)	334	6	8	42	-	390
Deputy Director-General, School and Regional Operations and Performance <sup>(2)</sup> (Acting 04/11/2024 to 30/06/2025)	231	4	5	28	-	268
Deputy Director-General, First Nations Strategy and Partnerships <sup>(3)(4)</sup> (Appointed 21/11/2022)	345	6	8	42	-	401
Deputy Director-General, People, Information and Communication Services <sup>(3)(4)</sup> (Appointed 07/11/2022)	274	5	6	33	-	318
Deputy Director-General, Infrastructure Services (Acting 01/07/2024 to 15/09/2024, appointed 16/09/2024)	328	5	8	39	-	380
Deputy Director-General, Arts Queensland <sup>(2)</sup> (Appointed 12/08/2013)	189	5	5	26	-	225
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer (Appointed 16/07/2018)	273	6	6	34	-	319

(2), (3) Refer to footnote on page 44 of the statements.

(4) Due to an external secondment, the Deputy Director-General, First Nations Strategy and Partnerships also held the Deputy Director-General, People, Information and Communication Services position at 30 June 2025.

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## G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

### Key management personnel remuneration expenses (continued)

2023-24

2023-24 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General <sup>(1)</sup> (Appointed 06/12/2021)	621	17	15	77	-	730
Associate Director-General, Early Childhood and State Schools (Appointed 22/08/2022)	476	6	11	62	-	555
Deputy Director-General, Early Childhood (Appointed 19/09/2022)	256	6	6	36	-	304
Deputy Director-General, Policy, Performance, International and Intergovernmental <sup>(1)</sup> (Appointed 14/11/2022)	339	2	8	43	-	392
Deputy Director-General, Schools and Student Support (Appointed 19/09/2022)	318	8	8	45	-	379
Deputy Director-General, First Nations Strategy and Partnerships (Appointed 21/11/2022)	300	6	7	41	-	354
Deputy Director-General, Office of Industrial Relations <sup>(1)</sup> (Acting 01/07/2023 to 31/12/2023)	210	2	5	25	-	242
Deputy Director-General, People, Information and Communication Services (Appointed 07/11/2022)	320	6	8	43	-	377
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021 to 14/06/2024)	302	6	7	41	60	416
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer (Appointed 16/07/2018)	260	7	6	39	-	312

(1) Refer to footnote on page 44 of the statements.

### Performance payments

KMP do not receive performance or bonus payments.

## G2 RELATED PARTY TRANSACTIONS

### Transactions with people/entities related to key management personnel

Given the breadth and depth of State government activities, the department's KMP transact with the Queensland public sector in a manner consistent with other ordinary citizens, for example, children of KMP may attend Queensland state schools or family members may be employed in departmental schools. The department's KMP are required to complete an annual declaration form in relation to the related party transactions/arrangements along with an explanation for these types of transactions and to complete an annual mandatory training program which is underpinned by the *Public Sector Ethics Act 1994* (Qld).

A related party of a KMP of the department controls another Queensland Government-related entity that provides services to the department. These services are provided on an arm's length basis on the same terms and conditions applicable to all other Queensland Government-related entities. An amount of \$0.757 million was paid or payable during 2024-25.



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## G2 RELATED PARTY TRANSACTIONS (continued)

### Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C8-2), both of which are provided in cash via Queensland Treasury.

The department purchases a variety of services from other departments including building construction and maintenance \$592.277 million\* from QBuild (2023-24: \$464.179 million); motor vehicle fleet \$10.599 million from QFleet (2023-24: \$8.537 million); office accommodation \$27.972 million, government employee housing \$31.066 million and building construction \$11.106 million\* from the Department of Housing and Public Works (2023-24: \$43.473 million and \$31.527 million respectively); information and communication technology services \$9.392 million from the Centre for Information Technology and Communications (CITEC) (2023-24: \$9.785 million); and services relating to school transport arrangements for \$64.249 million from the Department of Transport and Main Roads (2023-24: \$55.670 million).

The AQ portfolio also purchases additional services from other departments including protective services \$3.779 million from the Queensland Police Service; and corporate services \$1.368 million from the Corporate Administration Agency. Note C5 discloses QTC borrowings relating to the AQ portfolio.

Other relevant transactions are the insurance premiums paid to WorkCover Queensland (Note B2-1) and QGIF (Note B2-4); and the transfer of assets and liabilities arising from machinery-of-government changes during 2024-25 (Note A3).

(\*) Figures also include or represent the expenditure of the AQ portfolio.

## G3 NEW AND REVISED ACCOUNTING STANDARDS

### Accounting standards effective for the first time in 2024-25

No new accounting standards or interpretations that apply to the department for the first time in 2024-25 had any material impact on the financial statements. No Australian accounting standards have been early adopted for 2024-25.

### New Australian Accounting Standards issued but not yet effective

AASB 18 *Presentation and Disclosure in Financial Statements* 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 department.

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 interest received and interest paid in the Statement of Cash Flows.

The Australian Accounting Standards Board (AASB) is aware that there 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 department will make an assessment of the expected impacts of AASB 18 after the AASB has decided on the modifications applicable to not-for-profit public sector entities. 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 commencement dates are either not applicable to the department's activities or have no material impact on the department.

## G4 EVENTS OCCURRING AFTER THE REPORTING DATE

No events after the balance date have occurred for the department that materially impact on these financial statements.

## G5 TAXATION

The department is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from all forms of direct Commonwealth taxation with the exception of indirect taxation, Fringe Benefits Tax (FBT), Goods and Services Tax (GST), Pay As You Go (PAYG) withholding tax and Wine Equalisation Tax (WET). FBT, GST, WET and PAYG withholding are the only taxes accounted for by the department. GST credits receivable from, and GST payable to the Australian Taxation Office are recognised and accrued (Note C2).



## G6 CLIMATE RISK DISCLOSURE

### Climate Risk Assessment

The department considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, provisions or contingent liabilities and changes in expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the Queensland Government's *Queensland's net zero emission roadmap by 2050* in order to fulfill the requirements under section 11 of the *Clean Economy Jobs Act 2024* (Qld), and other Queensland Government climate-related policies or directives.

### Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year in relation to climate risk.

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These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 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 the prescribed accounting standards, of the transactions of the Department of Education for the financial year ended 30 June 2025, and of the financial position of the department at the end of that year; and

The Director-General, as the Accountable Officer of the department, acknowledges responsibility under sections 7 and 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.



Duncan Anson  
GAICD, FCPA, B Bus  
Assistant Director-General  
Finance, Procurement and Facilities  
Chief Finance Officer  
Department of Education



Sharon Schimming  
GAICD, MEd (Educational Leadership), BSc (Health), DipT  
Director-General  
Department of Education

Date: 25 August 2025

Date: 25 August 2025

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Education

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Education.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service 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 department's financial position as at 30 June 2025, and its financial performance 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 department 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.

#### Key audit matter

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

**Valuation of buildings (\$27.9 billion as at 30 June 2025)**

*Refer to note C3 in the financial report*

Key audit matter	How my audit addressed the key audit matter
<p>Department of Education's specialised buildings were measured at fair value at balance date using the current replacement cost method.</p> <p>The department performed a comprehensive revaluation of approximately one quarter of its buildings using an independent valuer, with remaining assets being revalued using indexation. It is the department's policy to conduct revaluations on this basis annually.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> <li>gross replacement cost, less</li> <li>accumulated depreciation.</li> </ul> <p>For comprehensively revalued buildings, the department applied unit rates provided by the independent valuer to derive gross replacement cost. These unit rates require significant judgement in relation to:</p> <ul style="list-style-type: none"> <li>identifying the components of buildings with separately identifiable replacement costs</li> <li>specifying the unit rate categories based on building and component types with similar characteristics</li> <li>elapsed utility estimates</li> <li>assessing the current replacement cost for each unit rate category having consideration for more contemporary design/construction approaches.</li> </ul> <p>For buildings not comprehensively revalued, significant judgement was required to estimate the change in gross replacement cost from the prior year.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures for buildings comprehensively revalued included, but were not limited to:</p> <ul style="list-style-type: none"> <li>Assessing the adequacy of management's review of the valuation process.</li> <li>Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness with reference to common industry practice.</li> <li>Assessing the competence, capability and objectivity of the experts used by the department.</li> <li>On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit cost rates including: <ul style="list-style-type: none"> <li>modern substitute (including locality factors and oncosts)</li> <li>adjustment for obsolescence.</li> </ul> </li> </ul> <p>For buildings revalued by index, my procedures included but were not limited to:</p> <ul style="list-style-type: none"> <li>Evaluating the relevance and appropriateness of the indices used for changes in Building Price Index inputs by comparing to other relevant external indices.</li> <li>Reviewing the appropriate application of these indices to the remaining three quarters of the portfolio.</li> </ul> <p>Buildings useful life estimates were evaluated for reasonableness by:</p> <ul style="list-style-type: none"> <li>Reviewing management's annual assessment of useful lives.</li> <li>Ensuring that no component still in use has reached or exceeded its useful life.</li> <li>Reviewing formal asset management plans, and enquiring of management about whether these plans remain current.</li> <li>Reviewing for consistency between condition assessment and percentage of depreciation.</li> <li>Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.</li> <li>Ensuring that management has updated accumulated depreciation this year for changes in remaining useful lives identified.</li> </ul>



## **Other information**

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Responsibilities of the accountable officer for the financial report**

The Accountable Officer 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 Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department'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 department 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/ar6.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar6.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 department's transactions and account balances to enable the preparation of a true and fair financial report.



27 August 2025

Patrick Flemming FCPA  
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"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7	Page 5
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	Page 3–4 Page 117–120
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	Page 1
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 1
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 1
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 1
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	Page 6–22
Non-financial performance	<ul style="list-style-type: none"> <li>Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1	Page 12–13
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2	Page 10–11, 28–80, 115–116
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3	Page 10–11, 28–80, 115–116
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	Page 23–27
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	Page 16–22
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	Page 16–22, 90–91, 97–113
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	Page 96
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 13–14
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 1, 85–86
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	Page 13

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	Page 12, 88–91
	• Audit committee	ARRs – section 14.2	Page 90–91
	• Internal audit	ARRs – section 14.3	Page 91–92
	• External scrutiny	ARRs – section 14.4	Page 93–96
	• Information systems and recordkeeping	ARRs – section 14.5	Page 87
	• Information Security attestation	ARRs – section 14.6	Page 88
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Page 14–15, 81–84, 66–76, 115–116
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 81
Open Data	• Statement advising publication of information	ARRs – section 16	Page 96
	• Consultancies	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Overseas travel	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Queensland Language Services Policy	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Charter of Victims’ Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 121–169
	• Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 170–173

FAA

*Financial Accountability Act 2009*

FPMS

*Financial and Performance Management Standard 2019*

ARRs

*Annual report requirements for Queensland Government agencies*



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**Department of Education**

<https://qed.qld.gov.au>