

**Department of Women,
Aboriginal and Torres Strait Islander Partnerships
and Multiculturalism**

ANNUAL REPORT

2024–2025



DELIVERING
FOR QUEENSLAND



Queensland
Government

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism Annual Report 2024–2025

Purpose of annual report

This annual report provides information about the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism financial and non-financial performance for 2024–2025. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the *Annual report requirements for Queensland Government agencies*.



Interpreter

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Acknowledgement

We pay our respects to the Aboriginal and Torres Strait Islander peoples of this land, their ancestors and their legacy. The foundations laid by these ancestors – the First Australians – give strength, inspiration and courage to current and future generations towards creating a better Queensland.

Letter of Compliance

26 September 2025

The Honourable Fiona Simpson MP
Minister for Women and Women's Economic Security,
Minister for Aboriginal and Torres Strait Islander Partnerships and
Minister for Multiculturalism
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2024–2025 and financial statements for the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

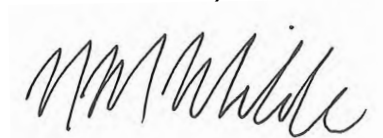
This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the 2024–2025 financial year. That is, it reflects the structure, operations and performance of the agency as it now exists.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided at Appendix 6 – pages 40 and 41 of this annual report.

Yours sincerely



Natalie Wilde
Director-General
Department of Women, Aboriginal and Torres Strait Islander Partnerships and
Multiculturalism

Message from the Director-General

Since stepping into the role of Director-General in April 2025, I've had the privilege of meeting many passionate and dedicated people across Queensland. It's been inspiring to see how deeply invested they are in improving the lives of Queenslanders and championing the vital work of our department.

Our purpose is clear – to ensure all Queenslanders have equitable access to opportunities. We're focused on enhancing economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples, advancing women's economic security, and improving opportunities for people from culturally and linguistically diverse backgrounds.

Closing the Gap in health, housing, employment and education is a key priority for us. We've adopted a renewed, targeted approach, working together with Aboriginal and Torres Strait Islander local governments, organisations, services and communities.

This year, we launched the Closing the Gap Priorities Fund (CTGPF), redirecting the former Path to Treaty funding towards tangible projects in Aboriginal and Torres Strait Islander communities. In the first round of funding, we supported four critical infrastructure projects in Aurukun, Cherbourg, Kowanyama and Woorabinda, delivering measurable health and education outcomes.

We're also proud of the progress made under the Queensland Indigenous Procurement Policy (QIPP). For the first time since its introduction, we have exceeded the 3 per cent annual spend target, with over \$734 million, or 3.07 per cent, in goods and services procured from Indigenous businesses in 2024–2025. This achievement highlights the ongoing growth in the capacity and capability of Indigenous businesses.

Queensland is at its best when Aboriginal and Torres Strait Islander cultures are strong, valued and thriving. This year, we celebrated National Reconciliation Week by awarding 42 community organisations with Celebrating Reconciliation Grants. We also revitalised Indigenous languages through grants and partnerships with the Queensland Indigenous Languages Advisory Committee, responded to 563 historical record requests, and supported land users and Traditional Owners in managing cultural heritage responsibilities.

The Office of the Commissioner (Meriba Omasker Kaziw Kazipa) continues to make a meaningful impact, facilitating Cultural Recognition Orders that honour Torres Strait Islander child-rearing practices. This year, the office celebrated its 100th order since the *Meriba Omasker Kaziw Kazipa Act 2020* came into effect and it secured funding for another four years.

In collaboration with the Family Responsibilities Commission (FRC), we reintroduced the Childrens Court trigger, enabling FRC Local Commissioners to work holistically with young people and their families to address the factors contributing to youth offending.

We've also made great strides in supporting women across Queensland. The Future Women Jobs Academy has opened pathways to employment for over 250 women, various community activities engaging women on issues such as women's economic security have been supported through sponsorship from the Office for Women, and Queensland Women's

Week and the 2025 Women's Economic Security and Wellbeing Report further highlighted the achievements of women and the challenges they face.

Queensland's rich cultural diversity is one of our greatest strengths, with over 220 ethnic groups and more than 180 languages spoken across the state. This year, we worked closely with trusted community leaders and organisations to support culturally and linguistically diverse communities. Through partnerships with over 750 stakeholders, we've helped improve workforce outcomes for migrants and refugees, including connecting employers with talent at job fairs and forums.

Multicultural Queensland Month in August 2024 was a highlight, celebrating cultural diversity through statewide events and culminating in the Multicultural Queensland Awards, which recognised individuals and organisations driving real change towards a more inclusive Queensland. The month continues to build momentum, reaching thousands of Queenslanders, with attendee surveys indicating more than 77 per cent were aware of the month and 40 per cent were attending for the first time.

I'd like to take a moment to thank former Director-General Clare O'Connor for her contributions and Deputy Director-General Kathy Parton for her leadership as Acting Director-General. I'm also deeply grateful to my executive leadership team for their guidance and to my colleagues across the department for their dedication and hard work.

By focusing on delivering better services and working collaboratively with our stakeholders, we're in a strong position to create meaningful outcomes for the people of Queensland.

I invite you to explore our achievements in the 2024–2025 Annual Report of the Department of Women, Aboriginal and Torres Strait Islander Partnerships, and Multiculturalism.

A handwritten signature in black ink, appearing to read 'Natalie Wilde', is displayed on a light grey background.

Natalie Wilde
Director-General

01 About us

Vision and purpose

Our vision is to improve equity of access to opportunities for the Queenslanders we serve.

Our purpose is to work collaboratively, influence, and leverage opportunities to make a positive difference to social and economic outcomes.

Our values

We are committed to the Queensland public service values of customers first, ideas into action, unleash potential, empower people, and be courageous.

These values are supported by our department-specific values, which are how we develop and support our staff, and how we do our best work for the people of Queensland:

- **Excellence** – we excel in resolving complex service delivery issues, in partnership with all levels of government and communities
- **Innovation**– we encourage different ideas and opinions to identify solutions that will improve the efficiency and effectiveness of our outcomes
- **Diversity** – we welcome and benefit from the diversity of our staff and our communities, and we champion improved outcomes for women, Aboriginal peoples and Torres Strait Islander peoples, and people from culturally and linguistically diverse backgrounds
- **Accountability** – we behave with transparency and integrity; we take responsibility for our work and our decisions; and we work efficiently to achieve value for money outcomes.

Contribution to the Queensland Government's objectives for the community

A better lifestyle through a stronger economy

Growing our economy to drive down the cost of living and give Queenslanders a better lifestyle and a place to call home, by working collaboratively with communities, sector and industry partners, and Government agencies, to: improve employment and home ownership outcomes for Aboriginal and Torres Strait Islander Queenslanders, grow the economy in our regions, strengthen the economic inclusion of people from culturally and linguistically diverse backgrounds, and foster an environment that enables Queensland women to be economically secure.

A plan for Queensland's future

Planning for Queensland's future, by co-ordinating whole-of-government efforts to lift living standards in Aboriginal and Torres Strait Islander communities, particularly in remote and discrete communities where basic amenities are often limited, and by ensuring that Aboriginal and Torres Strait Islander peoples are appropriately included in the planning of the 2032 Olympic and Paralympic Games to showcase Queensland's cultural heritage, and delivering grant programs and investment to celebrate and support Queensland's diverse multicultural communities, including the Multicultural Connect grants program and Chinese Culture and Heritage Centre for Cairns.

Machinery-of-government changes

Following machinery-of-government (MoG) changes effective from 1 November 2024, the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts was renamed the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

Incoming functions

The following table outlines the functions that joined the department due to MoG changes on 1 November 2024, and the related annual reports where the financial statements can be located for the 2024–2025 reporting period.

Table 1. Incoming functions

Joined the department	Date of transfer	Related annual report*
Multicultural Affairs Queensland	1 November 2024	Department of Families, Seniors, Disability Services and Child Safety
Office for Women	1 November 2024	Queensland Health (Department of Health)
Office of First Nations Engagement and Innovations	1 November 2024	Department of the Premier and Cabinet

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

* Financial statements for the period 1 November 2024 to 30 June 2025 can be found in this annual report.

Outgoing functions

The following table outlines the functions that left the department due to MoG changes on 1 November 2024, and the related annual reports where the financial statements can be located for the 2024–2025 reporting period.

Table 2 Outgoing functions

Left the department	Date of transfer	Related annual report*#
Arts Queensland	1 November 2024	Department of Education
Community Recovery and Volunteers	1 November 2024	Department of Local Government, Water, and Volunteers
Community Services	1 November 2024	Department of Families, Seniors, Disability Services and Child Safety
Queensland State Archives	1 November 2024	Department of Justice
Veterans' Affairs	1 November 2024	Department of the Premier and Cabinet
Youth Affairs	1 November 2024	Department for Housing and Public Works

**Financial statements for the period 1 July 2024 to 31 October 2024 can be found in this annual report.*

**Financial statements for the period 1 November 2024 to 30 June 2025 can be found in the related annual report.*

#Non-financial performance information for the 2024–2025 reporting period can be found in the related annual report.

Our operating environment

During 2024–2025, the department's operating environment included:

- machinery-of-government changes which provided an opportunity to strengthen our commitment to ensuring Queenslanders equitable participation in our community and economy
- ensuring that services and policies are co-designed with Aboriginal and Torres Strait Islander communities to reflect their unique needs and aspirations and that there is equitable service delivery across urban, regional, and remote areas
- continuing to work with strategic partners, local leaders, industry, non-government organisations and communities to deliver on the new Government's priorities and improve the social and economic outcomes of Queenslanders.

Our strategic risks

During 2024–2025 our strategic risks were:

- balancing finite resources to deliver the department's strategic objectives, in the context of competing priorities and evolving customer and stakeholder expectations
- attracting and retaining culturally capable, diverse, skilled and resilient staff
- maintaining robust information and technology systems, and strong internal controls, to protect against cyber threats and prevent information loss.

Our Executive Leadership Team

Our Executive Leadership Team provides strategic direction and oversees the financial performance and governance of the department, in line with the 2024–2028 Strategic Plan.

Natalie Wilde **Director-General**

Bachelor of Public Health, Master in Business Administration, AICD

Ms Natalie Wilde is a distinguished leader with a career spanning over 23 years in the Queensland Public sector. Her extensive experience includes developing and implementing policy reforms, particularly in areas related to economic and regional development, local government, infrastructure, property, and land use planning.

After completing a Bachelor of Public Health from the Queensland University of Technology, Natalie gained a Master in Business Administration from the University of Queensland; has undertaken the Company Directors Course through the Australian Institute of Company Directors, and been the recipient of the Premier's Award for Excellence in Public Service Delivery on two occasions.

Kathy Parton

Deputy Director-General | Strategic Policy, Legislation and Reform

Bachelor of Arts, Graduate Certificate Writing, Editing and Publishing, AICD

Ms Kathy Parton leads the department's policy and legislation functions including the Office for Women. Kathy is a senior executive with more than 20 years' experience in government, leading policy and legislation reforms, governance and corporate services, in dynamic and complex environments. Kathy has worked in First Nations policy since 2019, leading reform such as the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020*, which recognises Torres Strait Islander culture in law and establishes a process for the legal recognition of Torres Strait Islander traditional child rearing practice.

Kathy has held previous Deputy Director-General roles in corporate services and strategic policy.

Narinder Singh

Deputy Director-General | Corporate Services

Bachelor of Science (Hons), CPA, ACMA, CGMA

As Deputy Director-General, Corporate Services, Narinder leads the functions of financial management, procurement, property services, human resources and ethical standards, governance, and legal affairs.

Before transitioning to the public service, Narinder held senior finance roles within the private sector, primarily in the finance services industry, working with several blue-chip organisations.

Throughout his career, Narinder has gained extensive expertise in financial management and governance, business planning, commercial pricing, organisational redesign and change, shareholder relations, and risk management. These are all key to helping to drive the department's corporate services agenda.

Anna McGrath

Deputy Director-General | Aboriginal and Torres Strait Islander Partnerships

Master of Urban and Regional Planning, Post Graduate Certificate in Built Environment and Engineering, and Bachelor of Science.

Ms Anna McGrath supports the strategic importance and regional service delivery priorities of the department's division of Aboriginal and Torres Strait Islander Partnerships.

An experienced senior executive known for navigating complexity while delivering strategic priorities through regional engagement, focusing on economic development outcomes through place-based policy.

Her extensive experience, including the Department of State Development, Infrastructure and Planning, has demonstrated success in regional service delivery models.

Julie McDougall

Executive Director | Multicultural Affairs Queensland

Bachelor of Arts (Hons) Political Science and Government, Graduate Certificate (Policy Analysis).

Ms Julie McDougall leads the department's division of Multicultural Affairs Queensland. Julie has over 30 years' experience working in government and the community sector, encompassing roles in disability services, housing and multicultural affairs.

Julie has led policy and legislative reform, intra and intergovernmental negotiations, project management, program design, investment, community engagement and state-wide whole-of-government planning, to deliver outcomes towards a more equitable and inclusive Queensland.

Executive members who left the agency during 2024–2025

Mr Robert Willmet (former Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships) left the department on 30 May 2025.

Our organisational structure

As at 30 June 2025, the department consisted of the following key areas:

Director-General

- Office of the Director-General
- Cabinet and Executive Services
- Internal Audit
- Strategic Communications.

Statutory Responsibilities

- Community Enterprise Queensland (Chief Executive Officer)
- Family Responsibilities Commission (Commissioner)
- Meriba Omasker Kaziw Kazipa (Commissioner).

Aboriginal and Torres Strait Islander Partnerships

- Closing the Gap Program Management
- Culture and Economic Participation
- Regional Service Delivery.

Strategic Policy, Legislation and Reform

- Office for Women
- Strategic Projects
- Strategic, Policy and Legislation.

Multicultural Affairs Queensland

- Office of Multicultural Affairs Queensland.

Corporate Services

- Finance, Procurement and Property Services
- Governance, Planning and Reporting
- Human Resources and Ethical Standards
- Legal Affairs
- Other Corporate Services functions are delivered via partnership arrangements.

02 Our strategic objectives

The strategic objectives identified in the *Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism Strategic Plan 2024–2028*, were as follows:

1. Women's equality and economic security enhanced through participation in Queensland's community and economy
2. Aboriginal and Torres Strait Islander Queenslanders' economic and life outcomes improved
3. Social and economic outcomes enhanced for people from culturally and linguistically diverse backgrounds, through participation in Queensland's community and economy.

Investing in Women's Economic Security

Strategic objective 1 – Women's equality and economic security enhanced through participation in Queensland's community and economy.

Our strategies:

- Enhance women's economic independence, financial security and well-being through the development of initiatives that focus on education, training, mentorship and employment opportunities
- Facilitate improved employment outcomes for women who want to transition back into the workforce after having children, caring for family or illness through providing training and practical financial assistance to reduce cost as a barrier to returning to work
- Support women and girls to succeed in technical roles, including within the resources sector, to secure valuable skilled workers for regional Queensland
- Enable the delivery of targeted women in leadership programs that empower women to actualise their potential based on merit and recognition
- Work proactively across agencies to close the gender pay gap
- Support partnerships fostering gender equality, by working with and through non-government organisations and communities
- Work across agencies and with other jurisdictions to further embed gender analysis into policy and program development, enhance women's safety, health and well-being, and promote leadership and participation opportunities for all women.

The Office for Women collaborates with other agencies to progress a range of initiatives to improve women's economic security. This comprises a range of new programs supporting women into employment and strengthening gender analysis as part of policy and program development.

Our achievements

During 2024–2025, our department progressed the following key initiatives:

- supported Future Women Jobs Academy to provide up-skilling, mentoring support and pathways to employment opportunities support to over 250 women aged 40 years and over
- published the Women’s Economic Security and Wellbeing Report 2025, providing a snapshot of women’s current financial and social wellbeing indicators
- supported the Women of the World events, including WOW Festival Biloela and International Day of the Girl Child activities, to promote gender equality and for students to participate in media and mentoring opportunities
- invested in Queensland Women grants to assist organisations to deliver community projects enhancing women’s economic independence, financial security and well-being.
- supported Queensland Women’s Week and other campaigns, to raise the profile of women’s issues and highlight their achievements
- collaborated with agencies across government, industry and the community to continue growing women’s economic security, particularly in traditionally male dominated industries.

Key Performance Indicator and Performance Measure	2024–2025 Target	2024–2025 Results
<i>Rate of participation by women on Queensland Government Boards</i> • Percentage of women appointed to Queensland Government Boards	50%	53%

Improving Aboriginal and Torres Strait Islander Outcomes

Strategic objective 2 – Aboriginal and Torres Strait Islander Queenslanders' economic and life outcomes improved.

Our strategies:

- Lift living standards in Aboriginal communities and Torres Strait Islander communities, particularly discrete Aboriginal and Torres Strait Islander communities where basic amenities are often limited
- Work closely with other agencies to improve health, educational and employment outcomes
- Work with local leaders and communities to deliver Queenslanders the opportunity to own their own home in their community where regulation does not currently permit
- Support the recognition, protection and conservation of Aboriginal and Torres Strait Islander cultural heritage
- Ensure Aboriginal and Torres Strait Islander peoples are appropriately included in the planning of the 2032 Olympic and Paralympic Games to showcase our cultural heritage
- Work in partnership with Aboriginal and Torres Strait Islander organisations, services and communities on Closing the Gap, prioritising health, housing and education outcomes
- Continue to provide Aboriginal peoples and Torres Strait Islander peoples, and their representatives, with access to restricted historical departmental records related to community and personal histories.

Our achievements

During 2024–2025, our department progressed the following key initiatives:

- **Closing the Gap**

The department has adopted a renewed and targeted approach to Closing the Gap, working in partnership with Aboriginal and Torres Strait Islander local governments, organisations, services, and communities to address key priorities, including health, housing, employment, and education outcomes.

- **Closing the Gap Priorities fund**

The department established the Closing the Gap Priorities Fund, reallocating \$108 million in funding previously designated for the Path to Treaty. This fund will support the delivery of tangible, projects in remote, and discrete Aboriginal and Torres Strait Islander communities to address critical priorities that align with the Closing the Gap. Tranche one committed \$37 million to deliver critical water infrastructure projects in Aurukun, Kowanyama and Woorabinda, and an education facility in Cherbourg.

- **Family Responsibilities Commission**

The department worked collaboratively with the Family Responsibilities Commission (FRC) to support reintroduction of the Childrens Court trigger, which allows the FRC Local

Commissioners to work with young people convicted of offences in the Childrens Court, and their families, to holistically address the factors that have contributed to the young person's offending behaviour.

- **Meriba Omasker Kaziw Kazipa**

The department continued to support the administration of the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Child Rearing Practices) Act 2020*, which provides legal recognition of Ailan Kastom (Torres Strait Islander) child rearing practice. More than 100 cultural recognition orders have now been granted, removing barriers to participation and providing opportunities for Torres Strait Islander families.

- **Palm Island Home ownership**

The department worked in partnership with the Department of Housing and Public Works to support the development of the Palm Island Home Ownership Scheme, which will enable home ownership for Palm Island residents.

- **Economic participation and whole-of-government coordination of infrastructure works**

In partnership with councils and communities, the department assisted with the delivery of infrastructure projects on behalf of remote and discrete Aboriginal and Torres Strait Islander communities, including Kowanyama Men's Shed funding agreement, Aurukun, Mapoon, Napranum and Pormpuraaw splash parks and Aurukun Closed-Circuit Television (CCTV) Network funding agreements.

- **Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy**

The Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP) is a key whole-of-government framework to improve economic outcomes for Aboriginal and Torres Strait Islander peoples and Indigenous businesses. The QIPP is a targeted approach to support procurement officers across government to focus on the areas of most opportunity for Indigenous businesses.

For the period 1 July 2024 to 30 June 2025, the Queensland Government procured over \$734 million in goods and services from 618 Indigenous businesses. During the reporting period, the department met and exceeded the 3 per cent QIPP target for the first time since its commencement.

- **Economic participation – employment and infrastructure projects outside the remote and discrete communities**

Under the Queensland Government Building and Construction Training Policy, the department increased employment, training and business opportunities for Aboriginal and Torres Strait Islander Queenslanders by leveraging procurement associated with Queensland Government building and civil construction projects outside the remote and discrete Aboriginal and Torres Strait Islander communities, achieved through effective negotiations with procuring agencies and stakeholders.

During the reporting period, the following employment and business outcomes were reported across 22 completed Indigenous projects under the Training Policy, outside the remote and discrete Aboriginal and Torres Strait Islander communities:

- 52,764 hours of work or training opportunities for 387 Aboriginal and Torres Strait Islander peoples
- 550 hours of accredited training for 15 Aboriginal and Torres Strait Islander workers
- over \$14.8 million worth of contracts awarded to 46 Indigenous businesses.

The department worked with government, business and industry partners to deliver activities aimed at improving Aboriginal and Torres Strait Islander economic participation, including:

- working directly with Indigenous businesses to connect them to advice and supply opportunities
- working directly with Aboriginal and Torres Strait Islander job seekers to assist employment and training outcomes
- brokering government partnered projects to build Indigenous business capacity in industries including agriculture and ecotourism
- fostering a strong cultural experience economy in the lead up to the Brisbane 2032 Olympic and Paralympic Games.

- **Aboriginal and Torres Strait Islander cultural heritage**

The department is responsible for administering the *Aboriginal Cultural Heritage Act 2003* and the *Torres Strait Islander Cultural Heritage Act 2003* (the Cultural Heritage Acts). The department assists land users and Traditional Owners to manage their cultural heritage responsibilities by providing:

- information about the location of recorded sites and places
- contact details for relevant Traditional Owner groups
- advice about the operation of the cultural heritage legislation
- support for relationships between parties seeking to manage cultural heritage.

The Cultural Heritage Acts require land users to take all reasonable and practicable measures to ensure their activity does not harm cultural heritage. The database provides an accessible search process that enables land users to meet their duty of care obligations established by the Cultural Heritage Acts.

During the reporting period, the department:

- enabled 39,424 cultural heritage searches on the cultural heritage online portal
- added 847 new site locations to the Aboriginal and Torres Strait Islander cultural heritage database under Part 5 of the legislation
- approved and registered 28 cultural heritage management plans in accordance with Part 7 of the Cultural Heritage Acts
- approved two cultural heritage bodies in accordance with Part 4 of the Cultural Heritage Acts
- managed four cases of discovered ancestral remains in accordance with Part 2 of the Cultural Heritage Acts.

- **Celebrating Reconciliation Grants program**

The Celebrating Reconciliation Grants program provides funding for community organisations to host events during National Reconciliation Week that promote understanding, respect, and unity between Aboriginal and Torres Strait Islander peoples and non-Indigenous Queenslanders. In 2024–2025, a total of \$112,000 was provided to celebrate and advance reconciliation during Reconciliation Week 2025. This included a one-off grant payment of \$25,000 to Reconciliation Queensland Incorporated for their 25-year anniversary.

- **Aboriginal and Torres Strait Islander languages**

The department worked with the Queensland Indigenous Languages Advisory Committee and represented Queensland on the national Languages Policy Partnership to strengthen and revitalise Aboriginal and Torres Strait Islander languages in Queensland.

- **NAIDOC Week Grants**

The department's 2024 NAIDOC Week Grants program supports a range of activities across Queensland to encourage community participation and engagement in NAIDOC Week events and celebrations hosted across the state from 7 to 14 July 2024. In 2024, the department provided more than 50 organisations across Queensland with more than \$122,000 in grants to raise community awareness of NAIDOC Week and celebrate the NAIDOC Week 2024 theme 'Keep the Fire Burning! Blak, Loud & Proud'

- **National Agreement on Closing the Gap**

During the reporting period, the department progressed the following programs designed to support the objectives of Closing the Gap:

- provided practical and financial support for local decision-making bodies in discrete, urban and regional locations in Queensland
- provided Investment Mapping information to 11 remote and discrete Aboriginal and Torres Strait Islander communities to identify gaps in current service delivery and opportunities to redirect investment to align with community priorities
- progressed an allocation of \$5 million to various communities in Queensland to advance community led improvements in social and emotional wellbeing outcomes.

- **Historical records related to community and personal histories**

The department finalised 572 requests for departmental historical records related to Aboriginal and Torres Strait Islander Queenslanders, including providing high quality research responses to applications and requests associated with the National Redress Scheme.

Key Performance Indicators and Performance Measures	2024–2025 Target	2024–2025 Results
<i>Increased number of Aboriginal and Torres Strait Islander businesses securing government procurement</i> Number of Aboriginal and Torres Strait Islander businesses securing government procurement	560	618
<i>Increased value of government procurement from Aboriginal and Torres Strait Islander businesses</i> Value of government procurement from Aboriginal and Torres Strait Islander businesses	\$440M	\$734.08M
<i>Improved outcomes for stakeholders who access cultural heritage services</i> Proportion of overall customer satisfaction with cultural heritage services provided by the department	75%	78%
<i>Increased efficiency in processing cultural heritage search requests</i> Average cost per cultural heritage search request processed	\$22	\$20.89
<i>Increased efficiency in providing policy for Aboriginal and Torres Strait Islander peoples</i> Total cost per hour of policy development, advice and engagement provided for the Treaty and Aboriginal and Torres Strait Islander Partnerships service area.	\$103	\$102.72

Fostering economic participation and social inclusion

Strategic objective 3 – Social and economic outcomes enhanced for people from culturally and linguistically diverse backgrounds, through participation in Queensland's community and economy.

Our strategies:

- Facilitate an environment where multicultural communities want to call Queensland home by harnessing their skills and expertise and working together to build an equitable and socially cohesive Queensland
- Continue to celebrate the cultural practices of all multicultural communities and celebrate the full participation of these communities in Queensland's way of life
- Work with communities, sector and industry partners, and Government agencies to influence, facilitate and promote economic and social inclusion of people from migrant, refugee, and asylum seeker backgrounds, and Australian South Sea Islander people
- Work across the Queensland public sector to support diversity and inclusion, and cultivate fair and accessible opportunities, pathways and services for all
- Invest in the Chinese Culture and Heritage Centre in Cairns, to showcase the rich cultural heritage and historical contribution of the Chinese community to Far North Queensland
- Advocate for the multicultural community with Commonwealth agencies to identify opportunities for migrants to work at their skill level, where appropriate
- Administer grant programs – including the new Multicultural Connect grants program – that strengthen a multicultural Queensland.

Our achievements

During 2024–2025, our department progressed the following key initiatives:

- **Improved workforce outcomes for migrants and refugees**

The department engaged with over 750 stakeholders across government, industry, and community sectors to improve workforce outcomes for migrants and refugees. This included supporting more than 130 activities such as local initiatives, industry partnerships, and tailored workshops that promoted inclusive workforce practices and strategies. The department also contributed to local job fairs and forums, helping to better connect employers with underutilised migrant and refugee cohorts.

- **Supported refugees and people seeking asylum**

An additional \$2.4 million per annum in funding was provided for the Asylum Seeker and Refugee Assistance Program, bringing total funding to \$4.8 million in 2024–2025. This program delivers critical health, housing, and employment supports for people fleeing identified conflict zones.

- **Multicultural Queensland Month**

Held in August, Multicultural Queensland Month is the state's largest celebration of culture and diversity, aligning with the principles of the Multicultural Queensland Charter. In 2024, the month-long celebration supported a wide range of cultural events and activities across the state, fostering learning, dialogue, and celebration. The festivities concluded with the Multicultural Queensland Awards, which recognised the outstanding achievements of individuals and organisations driving lasting change and advancing a more inclusive and unified Queensland.

- **Promoted social cohesion**

The department supported outreach to communities affected by international conflicts, including those in the Middle East, Ukraine, Eritrea, Rwanda, and India. This involved listening to community leaders and deepening engagement with affected communities. Collaborative efforts with Australian and Queensland government agencies focused on targeted initiatives, community partnerships, and education programs. These programs addressed racism, religious vilification, and antisemitism, while promoting respectful intercultural relationships and fostering social cohesion. Department initiatives for economic participation and employment pathways also contribute to social cohesion.

- **Invested in an inclusive, harmonious and united Queensland**

In 2024–2025, our key investments included:

- one-off funding of up to \$100,000 (excluding GST) for projects like improving social workers' understanding of domestic violence in culturally diverse communities in Brisbane and supporting migrant, refugee, and First Nations women into the construction industry in Cairns. The Multicultural Women in Construction program in Cairns empowered and supported 320 women to participate in a traditionally male-dominated industry, with two participants securing construction traineeships, and all participants now actively engaged in construction industry circles and becoming role models to future generations.
- one-off funding of up to \$20,000 (excluding GST) for events like the Taste of the World Cultural Festival in Rockhampton and the Lockyer Multicultural Festival, which celebrate cultural diversity and foster intercultural connections. The Taste of the World Cultural Festival in Rockhampton attracted 5,000 people in 2024 which is a significant increase from the previous year, and a demonstration of a successful partnership with the Rockhampton Regional Council.

- **Other achievements included:**

- facilitated impactful connections and improved collaboration between stakeholders, enhancing the economic participation of migrants and refugees with a specific focus on Cairns, Mackay and the Sunshine Coast
- funded 119 events under the Celebrating Multicultural Queensland program, and 26 community-led projects under the Strengthening Multicultural Queensland program, to be delivered from 1 July 2025
- co-designed and delivered contemporary research into the lived experience of Australian South Sea Islanders in Queensland, which will inform future action

- completed phase one of a co-design project exploring the sustainability of the Queensland multicultural sector, including release of a research report highlighting key barriers that will inform activities for phase two
- provided secretariat support for the third term of the Minister’s Multicultural Queensland Advisory Council which informed implementation of the fourth *Queensland Multicultural Action Plan 2024-25 to 2026-27* and opportunities to improve culturally and linguistically diverse communities across Queensland
- completed analysis to guide advocacy on the significant underutilisation of migrants and refugees with in-demand skills and qualifications
- engaged the Cairns and District Chinese Association Incorporated to establish a Chinese Culture and Heritage Centre in Cairns
- commenced design of the new Multicultural Connect grants program to support multicultural groups to build or upgrade sporting or community use facilities
- provided \$100,000 to fund participatory research in selected Queensland State Schools on strengthening social inclusion for students and families from culturally and linguistically diverse backgrounds in partnership with the Department of Education.

Key Performance Indicators and Performance Measures	2024–2025 Target	2024–2025 Results
<i>Increased overall satisfaction by Queensland Government entities with advice provided to support the implementation of the Multicultural Recognition Act 2016</i> Percentage of Queensland Government entities’ overall satisfaction with advice from Multicultural Affairs Queensland, including advice to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i>	85%	87.5%
<i>Increased efficiency in administering grant funding</i> Administration costs per \$1 of recurrent grant funding administered	≤\$0.10	\$0.092

03 Governance and Corporate Services

Operational objective:

Capable, innovative, accountable, supported and diverse people delivering our vision.

Our operational strategies:

- Develop an inclusive, flexible, compassionate and culturally safe workplace that embodies cultural integrity; and respects, protects and promotes the human rights and equality of all Queenslanders
- Strengthen performance through contemporary governance practice to drive innovation, efficiency and service delivery improvements
- Reinforce a strong commitment to governance and integrity to ensure public trust and confidence
- Invest in the learning and capability development of our staff, with a focus on the attraction and retention of a skilled and diverse workforce
- Engage with staff to harness their voices and build workplaces that support the department's ambition as an employer of choice
- Deliver strategies and programs to ensure a safe and healthy, and inclusive workplace, addressing physical and psychosocial risks.

Corporate governance framework

Our department operates within a robust corporate governance framework that is based on five fundamental elements of public sector governance which underpin all the work that we do, the decisions we make, and ensure that staff operate to the expected public sector values and standards. They are:

- **strong leadership**—developing strong leaderships at all levels of the organisation, with a focus on ethical behaviour and continuous improvement
- **governance**—maintaining governance systems that are fit-for-purpose
- **performance orientation**—optimising performance through planning, engaging with risk, innovation and performance monitoring, evaluation and review
- **openness, transparency and integrity**—focusing on openness, transparency and integrity, engaging constructively with stakeholders and promoting accountability through clear reporting on performance and operations
- **effective collaboration**—where appropriate, participating in collaborative partnerships to more effectively deliver programs and services, including partnerships outside government.

These fundamentals of good governance are supported by the requirements of the *Public Sector Act 2022*, *Public Sector Ethics Act 1994*, and the Code of Conduct. They guide our governance committees, frameworks, policies, procedures, delegations and authorisations.

Governance structure – boards and committees

The department's governance structure, comprising the Executive Leadership Team and related committees and sub-committees, ensures the department has a clear direction, operates efficiently, and fulfils its legislative responsibilities.

Executive Leadership Team

The Executive Leadership Team (ELT) is the department's principal strategic governing body. The purpose of the ELT is to shape the strategic direction of the department to ensure the delivery of the government's priorities; to monitor performance against the department's strategic objectives; and to ensure strategic partnerships are established and maintained.

Chair: Director-General

Members:

- Deputy Director-General, Corporate Services
- Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships
- Deputy Director-General, Strategic Policy, Legislation and Reform
- Executive Director, Multicultural Affairs Queensland.

Audit and Risk Committee

The Audit and Risk Committee provides independent assurance and assistance to the Director-General on the risk, control and compliance frameworks, and the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the Committee as prescribed in the:

- *Financial Accountability Act 2009*
- *Financial Accountability Regulation 2019*
- *Financial and Performance Management Standard 2019.*

The Committee has a fully independent and external membership throughout the year, consistent with the *Queensland Treasury Audit Committee Guidelines: Improving Accountability and Performance*.

Members:

Mr Timothy Cronin, external independent member (Chair)

Mr Daniel Abrahams, external independent member

Mr Richard Moore, external independent member (1 July 2024 – 6 February 2025)

Ms Sally Noonan, external independent member

Mr Philip Wang, external independent member.

Key achievements of the Committee included:

- endorsement of the departmental annual financial statements and Chief Finance Officer Assurance Statement for 2023–2024
- monitoring of the project plan for preparation of the 2024–2025 departmental annual financial statements and the Chief Finance Officer assurance statement

- endorsement of the Audit and Risk Committee Charter, the Internal Audit Charter and the Strategic Internal Audit Plan
- discussion and feedback on information security controls and risks, as well as endorsement of the department's Information Security IS18:2018 Annual Return
- overseeing the internal audit program in terms of deliverables, as well as the implementation of agreed audit recommendations by management
- liaison with the Queensland Audit Office and monitoring of the implementation of relevant audit recommendations by management
- overseeing key areas of compliance such as business continuity management, fraud, risk management and ethical behaviour reporting.

Remuneration during the period was as follows:

- Chair, External Independent Member – \$10,000 per annum
- External Independent Member – \$7,500 per annum.

The Audit and Risk Committee met quarterly during the financial year with an additional two extraordinary meetings for the purpose of reviewing the financial statements and endorsement of the Information Security Management System (ISMS) Annual Return.

Finance Committee

The purpose of the committee is to provide expert financial and budget advice to enable the Director-General, as the Accountable Officer, to discharge the position's legislated financial management responsibilities and effectively manage the operational budget and capital program to optimise the use of available funds

Fraud and Corruption Prevention Sub-Committee

The Fraud and Corruption Prevention Sub-Committee provides support, coordination and oversight of the implementation of the Fraud and Corruption Control, and Prevention (FCCP) Action Plan, and the FCCP system as a whole.

Information Steering Committee

The Information Steering Committee provides oversight, advice and an authorising environment to support shared Information and Communications Technology (ICT) service arrangements, including cyber security oversight and administration of the Information Security Management System (ISMS) through joint governance between our department, Department Families, Seniors, Disability Services and Child Safety (DFSDSCS) and Department Youth Justice and Victim Support (DYJVS).

People and Culture Committee

The People and Culture Committee provides oversight, advice and the authorising environment to support the development, implementation and review of initiatives which support a high-performance workplace and workforce.

Workplace Health and Safety Sub-Committee

The Workplace Health and Safety Sub-Committee provides a forum for engagement and consultation between divisional areas, including local health and safety committees, to improve health safety and wellbeing across the department, including managing psychosocial hazards.

Risk management

The department is committed to good corporate governance through the implementation of Enterprise Risk Management (ERM) to create and sustain a culture of effectively managing risk and encouraging continuous improvement.

In accordance with the *Financial Accountability Act 2009*, the Director-General is accountable for risk management, through the Executive Leadership Team, and with the oversight of the Audit and Risk Committee (ARC). All staff within the department are responsible for managing risk.

The department's corporate governance committee structure further embeds risk management as a key mechanism for promoting and cultivating a positive, enterprise-wide risk management culture and environment.

During 2024–2025, the department:

- commenced the review and updating of the ERM Framework, Policy and Procedure, including the risk appetite statement and risk management methodology
- facilitated Operational Risk (including fraud and corruption risk) Workshops with business areas.

Fraud and corruption prevention

The department is committed to an organisational culture where any act of fraud or corruption is not tolerated. It takes all reasonable steps to actively discourage fraudulent and corrupt conduct. This commitment requires all staff, external contractors, trainees, work experience officers and volunteers to act legally, ethically, and professionally and to be vigilant in reporting potentially unethical practices or corruption.

The Fraud and Corruption Prevention Sub-Committee (FCPSC), reporting to the Finance Committee, continued to exercise its mandate to oversee the implementation of the Fraud and Corruption Control and Prevention (FCCP) Action Plan and the department's broader fraud and corruption control system. This includes monitoring the management of fraud and corruption risks through the review and endorsement of the Fraud and Corruption Risk Register, and regular fraud and corruption risk register reports.

During 2024–2025, the department:

- commenced the review and updating of the three-year FCCP Action Plan which details the department's key activities related to preventing, detecting and responding to incidents of fraud and corruption, and assigns responsibility for their completion
- developed the fraud scenario toolkit for grants management to identify control weaknesses and gaps in the department's grants systems, processes and policies

- developed the fraud and corruption risk register to support the systematic identification, assessment, review and monitoring of fraud and corruption risks within the department
- developed quarterly fraud and corruption risk register reports to provide the Finance Committee with assurance that the department's fraud and corruption risks are adequately being managed and monitored
- continued strengthening the department's resilience to fraud and corruption, and fostering an ethical organisational culture, through regular monitoring by the FCPSC and the implementation of a variety of training and awareness raising strategies, such as the information security awareness campaign and promoting International Fraud Awareness Week.

Internal Audit

Internal Audit plays a vital role in supporting the Audit and Risk Committee by evaluating the department's financial and operational systems, reporting processes, and activities.

Internal Audit operates in accordance with an approved Internal Audit Charter, as mandated by the *Financial and Performance Management Standard 2019*. The charter outlines the purpose, authority, and responsibilities of the function, ensuring alignment with the *Global Internal Audit Standards* established by the Institute of Internal Auditors.

During 2024–2025, Internal Audit activities for the period included:

- delivering internal audit reviews in accordance with the strategic internal audit plan and reporting the results of these audits to the Audit and Risk Committee and the Director-General
- monitoring and reporting on the status of recommendations to the Audit and Risk Committee
- liaising with the Queensland Audit Office to obtain satisfactory audit coverage and ensure no duplication of effort.

To ensure that the function operates effectively, efficiently and economically, regular reporting to the Audit and Risk Committee ensures accountability and transparency.

External scrutiny

Auditor-General

The Auditor-General, supported by the Queensland Audit Office and in accordance with the *Queensland Auditor-General Act 2009*, conducts the financial and performance audits of the department.

Queensland Public Sector Commission

The department provides quarterly Conduct and Performance Excellence (CaPE) data to the Queensland Public Sector Commission which is published on the Queensland Government website.

Queensland Ombudsman

The Queensland Ombudsman is the oversight agency for the *Public Interest Disclosure Act 2010* which has the purpose of facilitating the disclosure, in the public interest, of information about wrongdoing in the public sector and to provide protection for those who make disclosures. In 2024–2025, the department assessed nine Public Interest Disclosures.

External Reviews

In 2024–2025, the department engaged Yamagigu Consulting to facilitate engagement with Indigenous businesses, Indigenous non-profits, and local Indigenous regional councils to gather feedback on their preferences for the next iteration of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP).

The final report, delivered in October 2024, will continue to inform improvements to procurement processes including reduced ambiguity and more tangible, predictable benchmarks.

Information systems and recordkeeping

The department manages records, using both business information systems and dedicated systems, through a suite of policies that direct staff as to their roles and responsibilities regarding records management.

The department has a single ICT service model as a consequence of machinery-of-government changes.

In meeting the accountability requirements of the *Public Records Act 2023*, our department complies with the General Retention and Disposal Schedule to maintain accurate records for accountability and business continuity.

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's information security risk position.

Our Workforce

Strategic workforce planning and performance

The department's *Strategic Workforce Plan 2023–2027* focused on strengthening organisational capability, innovation, and governance to deliver culturally responsive and agile services. Workforce priorities were across four key areas:

- *Talent acquisition*: Talent shortages, changing workforce expectations, and the rise of innovative technologies means we need to re-evaluate our talent and attraction strategies.
- *Learning and capability*: Grow and develop new and emerging capabilities to ensure opportunities for growth, learning and new and innovative approaches to leadership.

- *New ways of working:* Agile and flexible work practices, implementing collaborative governance and embracing workplace design principles.
- *Culture:* Our culture needs to support and reward our people by fostering inclusiveness, harnessing diversity and enhancing wellbeing.

The *Equity and Diversity Plan 2024–2027* was designed to focus and support an equitable, diverse and inclusive workplace, that is culturally capable and culturally safe. The initiatives focused on improving representation of employees with disability and culturally and linguistically diverse employees, through updated recruitment guidelines, panel member online training, and cultural capability programs.

Building an inclusive and diverse workforce

The department has made positive strides in fostering an inclusive and diverse workforce, exceeding the majority of diversity targets and embedding inclusive behaviours across teams.

The *Equity and Diversity Plan 2024–2027* was designed to focus and support an equitable, diverse and inclusive workplace, that is culturally capable and culturally safe. Key initiatives driving these outcomes included updated recruitment tools, targeted training for managers, and enhanced inclusion training covering neurodiversity, disability, and Aboriginal and Torres Strait Islander peoples' perspectives. Cultural capability and professional development programs saw increased participation, while partnerships with the Australian Disability Network and Diversity Council of Australia supported best practices. Wellbeing initiatives, such as Yarning Circles and trauma training, further improved employee support, reflected in better Working for Queensland Employee Survey results.

The Equity and Diversity Audit 2025 highlighted achievements, including strong representation of women in senior executive and middle management roles, Aboriginal and Torres Strait Islander employees, and culturally and linguistically diverse staff representation. The revised plan will focus on improving representation of employees with a disability, and culturally and linguistically diverse employees through various workforce initiatives.

Figure 1: Gender

Gender	Number (Headcount*)	Percentage of total workforce (Calculated on headcount)
Woman	281	72.60%
Man	102	26.36%
Non-binary	<5	0.26%
Not disclosed	<5	0.78%

Notes

*Privacy provisions: In tables where there are less than five respondents in a category, specific numbers to be replaced by <5

* Human Resource Information FTE data for the fortnight ending 27 June 2025.

Figure 2: Diversity target group data

Diversity groups*	Number (Headcount*)	Percentage of total workforce (Calculated on headcount)
Women	284	73.39%
Aboriginal and / or Torres Strait Islander peoples	106	27.39%
People with disability	30	7.75%
Culturally and linguistically diverse— Speak a language at home other than English^	52	13.44%

Notes

*Privacy provisions: In tables where there are less than five respondents in a category, specific numbers to be replaced by <5

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

Figure 3: Target group data for Women in Leadership Roles*

Women in leadership	Women (Headcount*)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified as s122 and s155 combined)	17	56.67%
Senior Executive Service, High-level senior executives and Chief Executives (Classified as s122 and s155 combined)	9	62.50%

Notes

* Women in leadership are defined as those in classified roles or on s122 or s155 contracts.

Early retirement, redundancy and retrenchment

During the reporting period, there were no redundancy, early retirement or retrenchment packages paid.

Employee opinion survey

The 2024 Working for Queensland survey results highlighted several strengths within the department, including a positive and inclusive workplace culture, supportive management, clear accountability, and access to flexible work arrangements. These factors were identified as key contributors to employee satisfaction and engagement.

The survey also identified opportunities for improvement to further enhance the department's organisational culture and working environment. Key priorities include improving communication about the department's strategic direction to ensure staff feel informed and aligned with organisational goals, strengthening recruitment and selection processes, and providing clear and consistent communication around decision-making.

Survey responses also emphasised the importance of fostering greater self-awareness and encouraging open, respectful conversations within teams about health, wellbeing, and psychological safety. These discussions are critical to building team cohesion and supporting overall employee wellbeing.

The department remains dedicated to maintaining open channels of communication and fostering a workplace where all staff feel respected, valued, and motivated to contribute to delivering positive outcomes for Queenslanders.

Code of Conduct and Public Sector Ethics

The *Code of Conduct for the Queensland Public Service* (the Code of Conduct) is based on the ethics, principles and associated set of values prescribed by the *Public Sector Ethics Act 1994*. It also contains standards of conduct for each of the ethics' principles, namely:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

The Ethical Standards unit deals with corrupt conduct matters (including fraud and corruption) and provides expert and high-level advice about conflicts of interest, public interest disclosures, complaints management and other integrity-related matters.

During 2024–2025, the department demonstrated its commitment to integrity through setting, implementing and monitoring integrity standards, and through managing non-conformance. This included:

- reviewing and updating key integrity policies and procedures
- providing targeted integrity awareness sessions to multiple business areas.

Management of suspected corrupt conduct and misconduct

Allegations of corrupt conduct, or a breach of the Code of Conduct involving a departmental employee, are reported to the Ethical Standards unit. The matter is assessed with consideration given to the definition of corrupt conduct outlined in section 15 of the *Crime and Corruption Act 2001* and the *Public Interest Disclosure Act 2010*.

During 2024–2025, the department received 21 referrals. Of the 21 referrals, nine were assessed as corrupt conduct matters, and four as misconduct matters. A further eight when assessed did not meet the threshold for corrupt conduct or misconduct.

Embedding a culture of human rights

We are committed to respecting, protecting and promoting human rights in our actions and decision-making. The department's employees have access to resources and training to ensure they are aware of their obligations under the *Human Rights Act 2019* (HR Act) when performing their functions and making decisions.

To further the objects of the HR Act, during 2024–2025 our actions included:

- ensuring Human Rights Awareness training is required to be completed every two years by all staff

- continuing the review of our human rights assessment framework focusing on guidance for decision briefs and the application of human rights under legislation administered by the department
- continuing to incorporate consideration of human rights when developing new policy and legislation
- promoting Queensland Human Rights Commission's training to all staff regularly via whole of department staff emails and news and events items.

Human rights complaints

During 2024–2025, the department had no complaints that were identified to have engaged human rights.

Charter of Victims' Rights complaints

During 2024–2025, the department had no complaints that were identified as Charter of Victims' Rights complaints.

Online open data reporting

Content for consultancies, overseas travel, Queensland Languages Services Policy and the Charter of Victims' Rights can be accessed on the Queensland Government data website at <https://data.qld.gov.au>.

04 Looking forward

The recent Queensland Government machinery-of-government changes provided us with the opportunity to refresh our vision and purpose to guide the department into the future, bringing sharper focus, deeper collaboration and clearer alignment to the work that we deliver.

In 2025–2026, we will continue to support the Queensland Government’s objectives for the community and deliver on key priorities through the following actions:

Women (Women’s Economic Security)

- Consulting with the community and key partners through round tables and an online survey to develop a new Women’s Economic Security Strategy.
- Supporting delivery of the Government’s \$20 million Returning to Work program to help women get back into the workforce with funding to cover essentials such as workwear, childcare and retraining.
- Working with the Department of the Premier and Cabinet for the construction of a statue in honour of the late Dr Merle Thornton AM.

Aboriginal and Torres Strait Islander Partnerships

- Developing a strategy to drive economic outcomes for Aboriginal and Torres Strait Islander Queenslanders.
- Continuing to support administration of the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Child Rearing Practices) Act 2020* to provide legal recognition of Ailan Kastom (Torres Strait Islander) child rearing practice.
- Delivering the Closing the Gap Priorities Fund, allocating funding to deliver frontline tangible projects in rural, remote and discrete communities, that address critical priorities in partnership with communities.
- In line with target 16 of the National Agreement on Closing the Gap, ensuring that Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing through the development and implementation of a renewed Indigenous Languages action plan.

Multiculturalism (Multicultural Affairs Queensland)

- Strategic engagement and advocacy to address systemic barriers to full workforce participation of people from culturally diverse backgrounds.
- Opening the first round of the new Multicultural Connect grants program.
- Supporting community-led initiatives to build an inclusive, harmonious and united Queensland, through Celebrating Multicultural Queensland and Strengthening Communities Multicultural Grants.
- Progressing phase two of the co-design project with Ethnic Communities Council of Queensland and Queensland University of Technology, exploring and enhancing the sustainability of the Queensland multicultural sector.
- Celebrating the 25th anniversary of Queensland Government recognition of Australian South Sea Islanders as a distinct cultural group, including activities across the state.
- Reviewing the Queensland Language Services Policy and Guidelines to ensure it is clear, contemporary and achieving its intended aims.

05 Appendices

Appendix 1 – Our Legislation

Legislation administered by the Minister for Women and Women's Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism, as set out in the Administrative Arrangements Order (No. 2) 2024, is as follows:

Aboriginal and Torres Strait Islander Cultural Heritage, Policy, Rights and Culture

- *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (except to the extent administered by the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers; and the Attorney-General and Minister for Justice and Minister for Integrity); (sections 4, 8, 64-67, 70 and 71 jointly administered with the Attorney-General and Minister for Justice and Minister for Integrity)
- *Aboriginal Cultural Heritage Act 2003*
- *Family Responsibilities Commission Act 2008*
- *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020*
- *Path to Treaty Act 2023* (repealed on 29 November 2024)
- *Torres Strait Islander Cultural Heritage Act 2003*

Multiculturalism

- *Multicultural Recognition Act 2016*.

Appendix 2 – Service Delivery Statements

2024–2025 Performance statement

The Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism’s 2024–2025 service areas were:

- Office for Women
- Treaty and Aboriginal and Torres Strait Islander Partnerships
- Multicultural Affairs Queensland.

The tables below report the actual result for the service standards for the 2024–2025 financial year. These may vary from the estimated actuals reported in the 2024–2025 Budget Paper 5 – Service Delivery Statements, which were calculated prior to the availability of data as at 30 June 2025.

Office for Women

Objective

To ensure that women and girls across all cultures, backgrounds and age groups fully participate in the social, economic and broader community of Queensland.

Description

The Office for Women promotes gender equality for women and girls, leads and facilitates projects to support, promote and protect women’s rights, interests, leadership and wellbeing.

Service standards	Notes	2024–2025 Target/Estimate	2024–2025 Actual
Effectiveness measure Percentage of women appointed to Queensland Government Boards		50%	53%
Efficiency measure Not identified			

Treaty and Aboriginal and Torres Strait Islander Partnerships

Objective

Working in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.

Description

This service area aims to increase the social and economic participation of Aboriginal and Torres Strait Islander Queenslanders by:

- leading the Queensland coordination and implementation of the National Agreement on Closing the Gap
- supporting communities to protect and value Aboriginal and Torres Strait Islander cultures, language, histories and heritage
- building local Aboriginal and Torres Strait Islander authority and governance, and supporting local decision-making
- driving the whole-of-government Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP)
- delivering key initiatives that empower individuals, businesses and communities to achieve their economic aspirations through development of a new whole-of-government First Nations Economic Strategy
- progressing steps to prepare Queenslanders for truth-telling and treaty-making between Aboriginal and Torres Strait Islander peoples, the Queensland Government and non-Indigenous people.

Service standards	Notes	2024–2025 Target/Estimate	2024–2025 Actual
Effectiveness measures Overall customer satisfaction with cultural heritage services provided by the department		75%	78%
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	1	560	618
Value of government procurement from Aboriginal and Torres Strait Islander owned businesses	2	\$440M	\$734.08M
Efficiency measures Average cost per cultural heritage search request processed		\$22	\$20.89
Total cost per hour of policy provided for Aboriginal and Torres Strait Islander peoples		\$103	\$102.72
Notes: 1. This is a whole-of-government service standard which measures the effectiveness of the Queensland Government's progress in growing the number of Aboriginal and Torres Strait Islander businesses that have secured government procurement. The department contributes to this measure by connecting agency and industry business supply and employment opportunities, and by linking investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2024–2025 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers. 2. This is a whole-of-government service standard which measures the Queensland Government's progress in increasing the total value of government procurement from Aboriginal and Torres Strait Islander businesses. The department connects agency and industry business supply and employment opportunities, and links investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2024–2025 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers.			

Multicultural Affairs Queensland

Objective

To influence, facilitate and promote efforts to build welcome, belonging, and economic and social inclusion of people from culturally and linguistically diverse backgrounds.

Description

Multicultural Affairs Queensland works with community, sector, industry and government partners to achieve economic and social inclusion of people from migrant, refugee, asylum seeker and Australian South Sea Islander backgrounds. This includes administering the *Multicultural Recognition Act 2016* and implementing, influencing, and investing in equitable, accessible and inclusive policies, programs and services that support and empower Queenslanders from culturally and linguistically diverse backgrounds to participate in, benefit from and contribute to the economy and the community.

Service standards	Notes	2024–2025 Target/Estimate	2024–2025 Actual
Effectiveness measure Percentage of Queensland Government entities' overall satisfaction with advice from Multicultural Affairs Queensland, including advice to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i>		85%	87.5%
Efficiency measure Administration costs per \$1 of recurrent grant funding administered		≤\$0.10	\$0.092

Appendix 3 – Statutory bodies (and other bodies) – Annual Reports

As part of the portfolio of the Minister for Women and Women's Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism, the following statutory bodies, and other bodies, have annual report arrangements as indicated:

Name of statutory body, or other body, as described in the constituting Act	Constituting Act	Annual reporting arrangements
Office of the Commissioner Meriba Omasker Kaziw Kazipa	<i>Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020</i>	Separate annual report prepared
Community Enterprise Queensland Board of Management	<i>Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984</i>	Separate annual report prepared
Family Responsibilities Board	<i>Family Responsibilities Commission Act 2008</i>	See Government bodies, boards and committees section (Appendix 4)
Family Responsibilities Commission	<i>Family Responsibilities Commission Act 2008</i>	Separate annual report prepared
First Nations Treaty Institute	<i>Path to Treaty Act 2023</i> (repealed on 29 November 2024)	Separate final report prepared
Multicultural Queensland Advisory Council (MQAC)	<i>Multicultural Recognition Act 2016</i>	See Government bodies, boards and committees section (Appendix 4)

Appendix 4 – Government bodies, boards and committees

The following bodies, boards and committees were active during 2024–2025 with reporting arrangements to the department.

Family Responsibilities Board					
Act or instrument	Family Responsibilities Commission Act 2008				
Functions	The purpose of the Family Responsibilities Board is to give advice and make recommendations to the Minister for Women and Women’s Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism about the operation of the Family Responsibilities Commission (FRC); if asked by the FRC Commissioner, to give advice and make recommendations to the commission about the performance of its functions; to consider reports given to the board about the performance of its functions; to consider reports given to the board.				
Achievements	As required under the Family Responsibilities Commission Act 2008 the Family Responsibilities Board considered Quarterly Reports. The Family Responsibilities Board provided advice to the Minister on the findings and recommendations of the independent future directions review of the FRC.				
Financial reporting	N/A				
Remuneration - No remuneration.					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson Appointed 1/07/2023 Resigned 2/12/2024	Clare O’Connor Director-General Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	1			
Chairperson Appointed 23/01/2025 Resigned 16/06/2025	Kathy Parton A/Director-General Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	1	N/A	N/A	N/A
Member Appointed 1/07/2023	Jo-Anne (Jody) Broun	2	N/A	N/A	N/A
Member Appointed 1/07/2023	Noel Pearson	2	N/A	N/A	N/A
No. scheduled meetings/sessions	The Family Responsibilities Board is required to meet at least once in every six months and must meet in person at least once a year. The Family Responsibilities Board met twice during the 2024–2025 financial year.				
Total out of pocket expenses	Nil				

Multicultural Queensland Advisory Council (MQAC)					
Act or instrument	Multicultural Recognition Act 2016				
Functions	The Multicultural Queensland Advisory Council advises the Minister for Multicultural Affairs on opportunities and barriers facing people from culturally and linguistically diverse backgrounds and how to promote the Multicultural Queensland Charter to support a unified, harmonious and inclusive community. The <i>Multicultural Recognition Act 2016</i> enables the establishment of the Multicultural Queensland Advisory Council.				
Achievements	During 2024–2025, the Multicultural Queensland Advisory Council: • Provided feedback on the Multicultural Action Plan and commitment to review child and family services to test service system responsiveness to the needs of children and families from culturally and linguistically diverse backgrounds. • Discussed and identified opportunities to support Government implementation of the fourth <i>Multicultural Action Plan 2024–25 – 2026–27</i>. • Discussed opportunities and challenges for culturally and linguistically diverse communities across Queensland. • Discussed possible strategic priorities for the Council moving forward, including the benefits of working with decision makers across Government and mainstream services to ensure place-based services and funding are more responsive to the diverse needs of communities.				
Financial reporting	Transactions of the Council are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair (commenced October 2024)	Honourable Fiona Simpson MP	1	N/A	N/A	N/A
Member Appointed 27/10/2022	Dr Faiza El-Higzi	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 27/10/2022	Dr Ignacio Correa-Velez	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 27/10/2022	Mr Beny Bol	1	\$300 Daily	\$150 for half day	\$150 – February 2025 Meeting
Member Appointed 27/10/2022	Mrs Kenny Duke	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 27/10/2022	Ms Anna Jones	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 27/10/202	Mr Timothy Lo Surdo	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting

Multicultural Queensland Advisory Council (MQAC)					
Member Appointed 27/10/2022	Miss Fardowsa Mohamed Yussuf	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 4/07/2023	Ms Roselle Tenefrancia	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
Member Appointed 25/03/2024	Mr Prince Long Lo	2	\$300 Daily	\$150 for half day	\$225 – August 2024 meeting \$150 – February Meeting
No. of scheduled meetings/sessions	As per section 16 of the <i>Multicultural Recognition Act 2016</i> , the council must meet at least twice a year.				
Total out of pocket expenses	\$126.53				

Note – February 2025 sitting fees were processed on 27 June 2025, however the payroll run was not until 11 July 2025.

Appendix 5 – Our locations

Office of the Director-General

1 William Street
BRISBANE QLD 4000
Phone: 13 GOV (13 74 68)

Office for Women

111 George Street,
BRISBANE QLD 4000

GPO Box 1436
Brisbane QLD 4001
Phone: 07 3034 4016

Aboriginal and Torres Strait Islander Partnerships

111 George Street
BRISBANE QLD 4000

PO Box 15397 City East Qld 4002
Phone: 13 QGOV (13 74 68)
Email: enquiries@dwatsipm.qld.gov.au

Other locations

Aboriginal and Torres Strait Islander Partnerships staff are also located in Aurukun, Cairns, Cooktown, Thursday Island, Weipa, Mackay, Mount Isa, Townsville, Cherbourg Hervey Bay, Rockhampton, Toowoomba, Caboolture, Ipswich, Logan, South Brisbane.

Multicultural Affairs Queensland

111 George Street,
BRISBANE QLD 4000

GPO Box 1436
Brisbane QLD 4001
Phone: 07 3097 7700

Appendix 6 – Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Letter of compliance
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	Table of contents Glossary not required – all terms explained in full on first mention and in new sections as required.
	Public availability	ARRs – section 9.2	Purpose of annual report
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Purpose of annual report - Interpreter
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Purpose of annual report – Copyright notice
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Purpose of annual report - Licence
General information	Introductory Information	ARRs – section 10	Message from the Director-General Our department
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Our department Contribution to the Queensland Government's objectives for the community
	Agency objectives and performance indicators	ARRs – section 11.2	Section 2 Our Strategic Objectives
	Agency service areas and service standards	ARRs – section 11.3	Appendix 2
Financial performance	Summary of financial performance	ARRs – section 12.1	Appendix 7 Summary of financial performance
Governance – management and structure	Organisational structure	ARRs – section 13.1	Our organisational structure
	Executive management	ARRs – section 13.2	Executive Leadership Team
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Appendix 3 Statutory bodies (and other bodies) – Annual Reports Appendix 4 Government bodies, boards and committees

Summary of requirement		Basis for requirement	Annual report reference
	• Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Code of Conduct and Public Sector Ethics
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Embedding a culture of human rights
	• Queensland public service values	ARRs – section 13.6	Our values
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	Risk management
	• Audit committee	ARRs – section 14.2	Our governance boards and committees Audit and Risk Committee
	• Internal audit	ARRs – section 14.3	Internal audit
	• External scrutiny	ARRs – section 14.4	External scrutiny
	• Information systems and recordkeeping	ARRs – section 14.5	Information systems and recordkeeping
	• Information Security attestation	ARRs – section 14.6	Information Security attestation
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Strategic workforce planning and performance
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Early retirement, redundancy and retrenchment
Open Data	• Statement advising publication of information	ARRs – section 16	Online open data reporting
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	• Charter of Victims' Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 8 Annual Financial Statements and Independent Auditor's Report
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 8 Annual Financial Statements and Independent Auditor's Report

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Appendix 7 – Summary of financial performance

Financial Assurance and Risk Management

In accordance with the requirement of section 77(2)(b) of the *Financial Accountability Act 2009*, the Acting Chief Finance Officer has provided the Director-General with a statement of assurance that the department's financial internal controls are operating efficiently, effectively and economically in compliance with the *Financial and Performance Management Standard 2019*. The statement was provided to the department's Audit and Risk Committee.

The department actively manages its financial risks and liabilities and is financially well positioned to meet its objectives as outlined in the strategic plan.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.

The Acting Chief Finance Officer has fulfilled the minimum responsibilities as required by the *Financial Accountability Act 2009*.

Financial Performance

The department's strong fiscal discipline resulted in an operating surplus of \$1.16 million for 2024–25. This result included the effect of a net asset revaluation increment of \$1.30 million.

Pursuant to *Public Service Departmental Arrangements Notice (No. 9) 2024* and *Public Service Departmental Arrangements Notice (No. 10) 2024*, on 1 November 2024 the department was impacted by machinery of government changes. Subsequently, there was a reduction in revenue and expenses compared to prior year. Total net assets transferred due to machinery-of-government changes was (\$1,417.62) million.

Income

Our income in 2024–25 was \$251.59 million, with the major sources of income being the Queensland and Australian governments for the provision of services.

INCOME FROM CONTINUING OPERATIONS

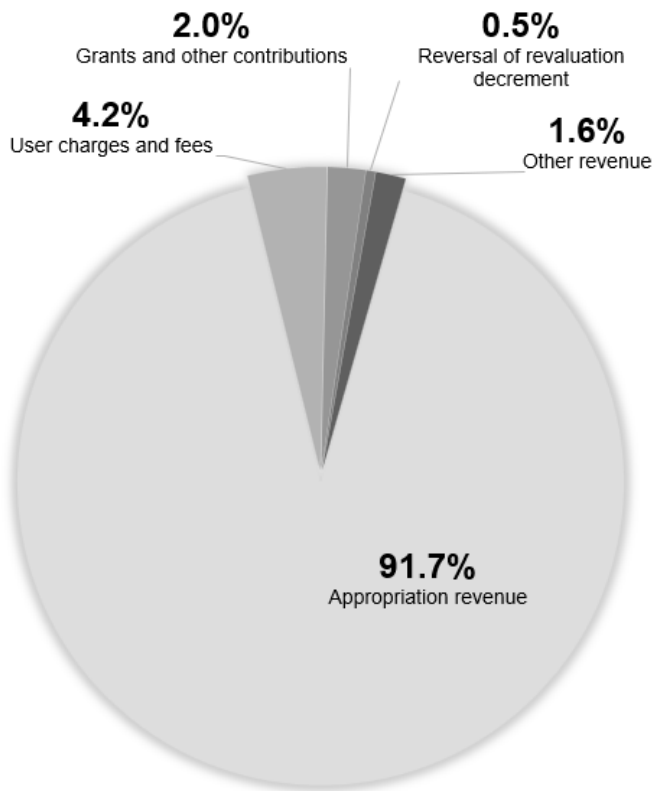


Figure 1: Income by category for the year ended 30 June 2025

Income	Income %	\$ million
Appropriation revenue	91.7%	230.86
User charges and fees	4.2%	10.47
Grants and other contributions	2.0%	4.94
Other revenue	1.6%	4.02
Reversal of asset revaluation decrement	0.5%	1.30
Total Income		251.59

Operating expenses

Our department provides a wide range of services to the community, delivered by contracted non-government organisations and through direct service delivery. As a result, our three largest expense categories are supplies and services, employee expenses, and grants and subsidies. Our total operating expenses for 2024–25 were \$250.42 million.

EXPENSES FROM CONTINUING OPERATIONS

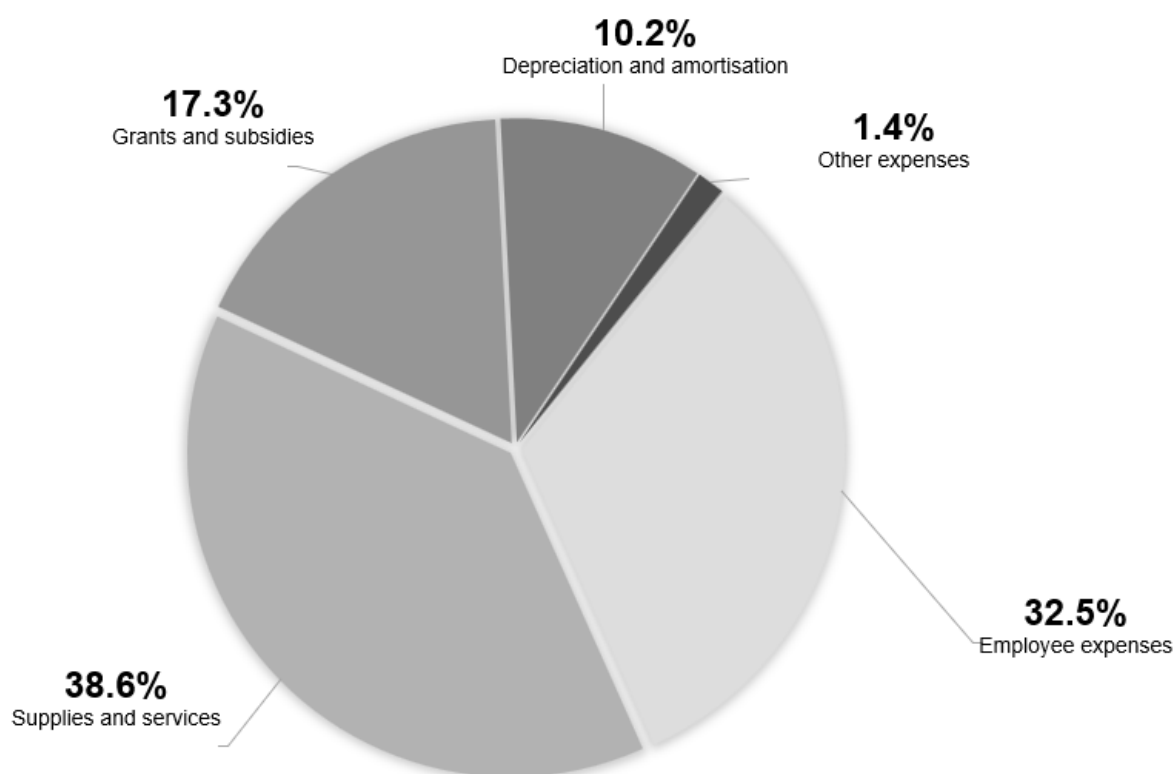


Figure 2: Expenses by category for the year ending 30 June 2025

Expenses	Expenses %	\$ Million
Employee expenses	32.5%	81.29
Supplies and services	38.6%	96.74
Grants and subsidies	17.3%	43.22
Depreciation and amortisation	10.2%	25.64
Impairment losses on financial assets	0.0%	0.01
Other expenses	1.4%	3.43
Finance/borrowing costs	0.0%	0.09
Total Expenses		250.42

Supplies and services include service procurement expenses of \$53.05 million, services provided by other State Agencies of \$5.80 million, property and motor vehicle expenses of \$9.94 million, property support, repairs and maintenance costs of \$14.07 million, professional and technical fees of \$8.20 million and other operational expenses of \$5.68 million.

Other expenses include items such as insurance costs, audit fees, and services below fair value provided by other departments.

Assets

Our total assets as at 30 June 2025 were \$59.21 million. The value of our assets by category were:

- Cash and cash equivalents – \$32.96 million
- Receivables – \$8.25 million
- Property, plant and equipment – \$18.00 million

The property, plant and equipment assets held by our department were used to:

- support Aboriginal and Torres Strait Islander Partnerships service delivery
- support women and girls to find the right support and opportunities so they can thrive and achieve
- support people from culturally and linguistically diverse backgrounds and assist in building safe, caring and connected communities.

Liabilities

Our liabilities consist primarily of payables for service procurement, trade creditors and provisions for employee entitlements, deferred appropriation payable to Consolidated Fund, and borrowings.

Our total liabilities as at 30 June 2025 were \$25.66 million. Liabilities by category were:

- Payables – \$23.21 million
- Accrued employee benefits – \$2.45 million

Administered Payments

In 2024–25, on behalf of the Queensland Government, we administered total payments and expenses of \$368.89 million mainly including:

- payments of \$204.27 million Cost of Living Rebate to energy providers
- Arts Queensland payments of \$138.85 million to State Library of Queensland, Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, Queensland Theatre Company, and Screen Queensland
- payment of \$14.99 million to the Western Cape Communities Trust
- payment of \$4.94 million to the Family Responsibilities Commission
- payment of \$3.01 million to Queensland Veterans' Council
- payments of \$2.07 million to support the Queensland communities for disaster recovery events.

Income and expenditure on these Administered items are accounted for separately from our operating accounts. Variances between budget and actual results are explained in the financial statements.

Appendix 8 – Annual Financial Statements and Independent Auditor’s Report

**Department of Women, Aboriginal and Torres
Strait Islander Partnerships and Multiculturalism**

Financial Statements

for the year ended 30 June 2025

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Financial Statements
for the year ended 30 June 2025

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Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Statements of Comprehensive Income
for the year ended 30 June 2025

	Note	Economic Entity		Parent Entity	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income from Continuing Operations					
Appropriation revenue	B1-1	230,858	456,047	230,858	456,047
User charges and fees	B1-2	10,901	30,525	10,470	30,231
Grants and other contributions	B1-3	24,324	26,643	4,945	6,469
Other revenue	B1-4	6,814	11,317	4,016	8,597
Total revenue		272,897	524,532	250,289	501,344
Reversal of revaluation decrement	C3-1	1,298	43,660	1,298	43,660
Total Income from Continuing Operations		274,195	568,192	251,587	545,004
Expenses from Continuing Operations					
Employee expenses	B2-1	83,041	107,661	81,292	105,295
Supplies and services	B2-2	97,693	228,391	96,738	227,351
Grants and subsidies	B2-3	54,173	109,996	43,225	94,594
Depreciation and amortisation	B2-4	27,469	73,598	25,638	71,529
Impairment losses on financial assets		12	57	12	26
Finance/borrowing costs		208	489	91	153
Other expenses	B2-5	3,443	2,796	3,427	2,774
Total Expenses from Continuing Operations		266,039	522,988	250,423	501,722
Operating Result from Continuing Operations		8,156	45,204	1,164	43,282
Operating Result for the Year		8,156	45,204	1,164	43,282
Other comprehensive income					
Increase in asset revaluation surplus	C3-1	-	21,655	-	21,655
Total other comprehensive income		-	21,655	-	21,655
Total Comprehensive Income		8,156	66,859	1,164	64,937

The accompanying notes form part of these financial statements.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2025

	Aboriginal and Torres Strait Islander Partnerships >		Multicultural Affairs Queensland ^	Office for Women ^	Community Services *		Arts Queensland *		Total	Total
	2025 \$'000	2024 \$'000	2025 \$'000	2025 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income from Continuing Operations										
Appropriation revenue	76,115	73,237	16,298	3,062	87,201	215,131	48,182	167,679	230,858	456,047
User charges and fees	112	110	-	-	2,728	7,865	7,630	22,256	10,470	30,231
Grants and other contributions	3,821	2,574	287	172	540	2,367	125	1,528	4,945	6,469
Other revenue	1,041	792	12	10	890	2,957	2,063	4,848	4,016	8,597
Total revenue	81,089	76,713	16,597	3,244	91,359	228,320	58,000	196,311	250,289	501,344
Reversal of revaluation decrement	1,298	753	-	-	-	8,197	-	34,710	1,298	43,660
Total Income from Continuing Operations	82,387	77,466	16,597	3,244	91,359	236,517	58,000	231,021	251,587	545,004
Expenses from Continuing Operations										
Employee expenses	53,055	48,270	5,216	1,319	15,043	37,727	6,659	19,298	81,292	105,295
Supplies and services	18,742	13,943	1,526	1,097	61,100	161,749	14,273	51,659	96,738	227,351
Grants and subsidies	9,652	16,117	8,794	469	10,992	19,478	13,318	58,999	43,225	94,594
Depreciation and amortisation	701	675	9	2	1,811	4,993	23,115	65,861	25,638	71,529
Impairment losses on financial assets	12	26	-	-	-	-	-	-	12	26
Finance/borrowing costs	-	-	-	-	-	-	91	153	91	153
Other expenses	2,284	207	351	85	163	2,003	544	564	3,427	2,774
Total Expenses from Continuing Operations	84,446	79,238	15,896	2,972	89,109	225,950	58,000	196,534	250,423	501,722
Operating Result from Continuing Operations	(2,059)	(1,772)	701	272	2,250	10,567	-	34,487	1,164	43,282
Operating Result for the Year	(2,059)	(1,772)	701	272	2,250	10,567	-	34,487	1,164	43,282
Increase in asset revaluation surplus	-	-	-	-	-	-	-	21,655	-	21,655
Total other comprehensive income	-	-	-	-	-	-	-	21,655	-	21,655
Total Comprehensive Income	(2,059)	(1,772)	701	272	2,250	10,567	-	56,142	1,164	64,937

> In 2024-25, Aboriginal and Torres Strait Islander Partnerships includes transactions from First Nations Treaty Institute post abolishment date of 28 November 2024.

^ In 2024-25, Multicultural Affairs Queensland and Office for Women transactions are from 1 November 2024 to 30 June 2025 due to the machinery-of-government changes.

* In 2024-25, Community Services and Arts Queensland transactions are from 1 July 2024 to 31 October 2024, prior to the machinery-of-government changes. Community Services includes Youth Engagement which was disclosed separately in the prior year.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Statements of Financial Position
as at 30 June 2025

	Note	Economic Entity		Parent Entity	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current Assets					
Cash and cash equivalents	C1	32,963	233,555	32,963	110,202
Receivables	C2	8,254	11,966	8,254	10,469
Other financial assets	C6	-	9,191	-	6,608
Prepayments		-	1,487	-	1,324
Non-current assets classified as held for sale		-	800	-	800
Total Current Assets		41,217	256,999	41,217	129,403
Non-Current Assets					
Property, plant and equipment	C3	17,995	1,388,002	17,995	1,374,757
Intangible assets		-	693	-	693
Prepayments		-	19	-	19
Right-of-use assets	C7	-	8,735	-	-
Total Non-Current Assets		17,995	1,397,449	17,995	1,375,469
Total Assets		59,212	1,654,448	59,212	1,504,872
Current Liabilities					
Payables	C4	23,206	59,320	23,206	58,811
Accrued employee benefits	C5	2,454	3,650	2,454	3,327
Borrowings	C6	-	6,608	-	6,608
Other current liabilities		-	22	-	-
Lease liabilities	C7	-	2,431	-	-
Total Current Liabilities		25,660	72,031	25,660	68,746
Non-Current Liabilities					
Lease liabilities	C7	-	7,123	-	-
Accrued employee benefits	C5	-	19	-	-
Total Non-Current Liabilities		-	7,142	-	-
Total Liabilities		25,660	79,173	25,660	68,746
Net Assets		33,552	1,575,275	33,552	1,436,126
Equity					
Contributed equity		1,237	1,444,372	1,237	1,307,145
Asset revaluation surplus		-	21,655	-	21,655
Accumulated surplus		32,315	109,248	32,315	107,326
Total Equity		33,552	1,575,275	33,552	1,436,126

The accompanying notes form part of these financial statements.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2025

	Aboriginal and Torres Strait Islander Partnerships		Multicultural Affairs Queensland ^	Office for Women ^	Community Services *		Arts Queensland *		Total	Total
	2025 \$'000	2024 \$'000	2025 \$'000	2025 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current Assets										
Cash and cash equivalents	27,366	43,885	3,745	1,852	-	41,835	-	24,482	32,963	110,202
Other financial assets	-	-	-	-	-	-	-	6,608	-	6,608
Receivables	7,295	1,974	733	226	-	3,740	-	4,755	8,254	10,469
Prepayments	-	24	-	-	-	67	-	1,233	-	1,324
Non-current assets classified as held for sale	-	-	-	-	-	800	-	-	-	800
Total Current Assets	34,661	45,883	4,478	2,078	-	46,442	-	37,078	41,217	129,403
Non-Current Assets										
Property, plant and equipment	17,985	17,356	8	2	-	177,251	-	1,180,150	17,995	1,374,757
Intangible assets	-	-	-	-	-	693	-	-	-	693
Prepayments	-	-	-	-	-	19	-	-	-	19
Total Non-Current Assets	17,985	17,356	8	2	-	177,963	-	1,180,150	17,995	1,375,469
Total Assets	52,646	63,239	4,486	2,080	-	224,405	-	1,217,228	59,212	1,504,872
Current Liabilities										
Payables	18,338	27,924	3,815	1,053	-	18,846	-	12,041	23,206	58,811
Accrued employee benefits	2,216	1,488	150	88	-	1,248	-	591	2,454	3,327
Borrowings	-	-	-	-	-	-	-	6,608	-	6,608
Total Current Liabilities	20,554	29,412	3,965	1,141	-	20,094	-	19,240	25,660	68,746
Total Liabilities	20,554	29,412	3,965	1,141	-	20,094	-	19,240	25,660	68,746

^ Multicultural Affairs Queensland and Office for Women assets and liabilities were transferred in effective from 1 November 2024 due to the machinery-of-government changes.

* There is no balance for Community Services and Arts Queensland at 30 June 2025 due to the machinery-of-government changes. Refer to Note A3 for further information. Community Services includes Youth Engagement which was disclosed separately in the prior year.

Department of Women, Aboriginal and Torres Strait Islander Partnerships Multiculturalism
Statements of Changes in Equity
for the year ended 30 June 2025

	Note	Contributed Equity		Asset Revaluation Surplus		Accumulated Surplus		Total	
		Economic Entity \$'000	Parent Entity \$'000	Economic Entity \$'000	Parent Entity \$'000	Economic Entity \$'000	Parent Entity \$'000	Economic Entity \$'000	Parent Entity \$'000
Balance as at 30 June 2023		1,309,652	1,309,652	-	-	64,044	64,044	1,373,696	1,373,696
Operating Result									
Operating result for the year		-	-	-	-	45,204	43,282	45,204	43,282
Other comprehensive income									
- Increase in asset revaluation surplus	C3-1	-	-	21,655	21,655	-	-	21,655	21,655
Total Comprehensive Income for the Year		-	-	21,655	21,655	45,204	43,282	66,859	64,937
Transactions with Owners as Owners									
Net transfers in - Queensland Government entities - MoG *		240	240	-	-	-	-	240	240
Net transfers in from other Queensland Government entities	C3-1	7,546	7,546	-	-	-	-	7,546	7,546
Net transfers in - controlled entity - MoG		137,194	-	-	-	-	-	137,194	-
Appropriated equity injections	C8-2	56,079	56,079	-	-	-	-	56,079	56,079
Appropriated equity withdrawals	C8-2	(66,473)	(66,473)	-	-	-	-	(66,473)	(66,473)
Non-appropriated equity adjustments		134	101	-	-	-	-	134	101
Net Transactions with Owners as Owners		134,720	(2,507)	-	-	-	-	134,720	(2,507)
Balance as at 30 June 2024		1,444,372	1,307,145	21,655	21,655	109,248	107,326	1,575,275	1,436,126
Operating result for the year		-	-	-	-	8,156	1,164	8,156	1,164
Total Comprehensive Income for the Year		-	-	-	-	8,156	1,164	8,156	1,164
Transactions with Owners as Owners									
Net transfers out - Queensland Government entities - MoG		(1,353,652)	(1,353,652)	(21,655)	(21,655)	(43,023)	(43,023)	(1,418,330)	(1,418,330)
Net transfers in - Queensland Government entities - MoG		712	712	-	-	-	-	712	712
Net transfers out to controlled entity MoG		(137,227)	-	-	-	(8,914)	-	(146,141)	-
Net transfer between equity		33,152	33,152	-	-	(33,152)	(33,152)	-	-
Appropriated equity injections	C8-2	29,672	29,672	-	-	-	-	29,672	29,672
Appropriated equity withdrawals	C8-2	(16,086)	(16,086)	-	-	-	-	(16,086)	(16,086)
Non-appropriated equity injections		294	294	-	-	-	-	294	294
Net Transactions with Owners as Owners		(1,443,135)	(1,305,908)	(21,655)	(21,655)	(85,089)	(76,175)	(1,549,879)	(1,403,738)
Balance as at 30 June 2025 **		1,237	1,237	-	-	32,315	32,315	33,552	33,552

* On 1 July 2023 a final transfer of assets from the former Department of Communities, Housing and Digital Economy totalling \$0.24 million was completed.

The accompanying notes form part of these financial statements.

** Balance includes net impact of transfer out of Arts Queensland assets to Department of Education at fair value at 1 November 2024 (MoG date) of (\$21.66) million. This is matched by equivalent value held as an Asset Revaluation Reserve.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Statements of Cash Flows
for the year ended 30 June 2025

	Note	Economic Entity		Parent Entity	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Service appropriation receipts		226,388	477,599	226,388	477,599
User charges and fees		3,486	46,469	3,011	43,916
Grants and other contributions		55,374	46,089	4,170	4,300
GST input tax credits received from ATO		13,895	31,150	13,895	31,150
GST collected from customers		949	2,704	949	2,704
Interest receipts		2,627	2,741	-	-
Other inflows		3,227	7,533	3,197	7,461
<i>Outflows:</i>					
Employee expenses		(82,087)	(107,452)	(80,426)	(105,087)
Supplies and services		(82,515)	(219,831)	(85,189)	(218,367)
Grants and subsidies		(57,350)	(107,833)	(46,401)	(92,431)
Finance/borrowing costs		(91)	-	-	-
GST paid to suppliers		(12,041)	(32,279)	(12,159)	(32,349)
GST remitted to ATO		(933)	(2,713)	(933)	(2,713)
Other outflows		(2,810)	(1,415)	(2,801)	(1,326)
Net cash provided by operating activities	CF-1	68,119	142,762	23,701	114,857
Cash Flows from Investing Activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		800	635	800	635
Loans and advances redeemed		4,296	-	6,699	2,010
<i>Outflows:</i>					
Payments for property, plant and equipment		(10,804)	(65,010)	(10,609)	(62,885)
Net cash used in investing activities		(5,708)	(64,375)	(3,110)	(60,240)
Cash flows from Financing Activities					
<i>Inflows:</i>					
Equity injection		29,871	59,152	29,871	59,152
<i>Outflows:</i>					
Borrowing redemptions		(5,854)	(2,010)	(6,699)	(2,010)
Finance lease payments		(960)	(1,281)	-	-
Equity withdrawals		(16,389)	(93,044)	(16,389)	(93,044)
Net cash provided by (used in) financing activities		6,668	(37,183)	6,783	(35,902)
Net increase in cash and cash equivalents		69,079	41,204	27,374	18,715
Cash and Cash Equivalents - Opening balance		233,555	91,273	110,202	91,273
Cash transfers from MoG restructure	A3	(269,671)	101,078	(104,613)	214
Cash and Cash Equivalents - Closing balance	C1	32,963	233,555	32,963	110,202

The accompanying notes form part of these financial statements.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Notes to the Statements of Cash Flows
for the year ended 30 June 2025

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	Note	Economic Entity		Parent Entity	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Operating Result for the Year		8,156	45,204	1,164	43,282
Non-cash items included in operating result					
Reversal of revaluation increment		(1,298)	(43,660)	(1,298)	(43,660)
Depreciation and amortisation expense	B2-4	27,469	73,598	25,638	71,529
Loss (gain) on disposal of non-current assets		-	798	-	798
Interest capitalised RFFF Loans		91	153	91	153
Other non-cash items		117	(464)	(91)	(953)
Changes in assets and liabilities					
(Increase) decrease in GST input tax credits receivable		1,870	(1,138)	1,752	(1,208)
(Increase) decrease in trade receivables		(7,715)	35,547	(7,533)	11,830
(Increase) decrease in prepayments		(824)	5,170	(573)	4,969
Increase (decrease) in payables		40,035	27,228	4,375	27,829
Increase (decrease) in accrued employee benefits		218	529	176	491
Increase (decrease) in other liabilities		-	(203)	-	(203)
Net Cash Provided by Operating Activities		68,119	142,762	23,701	114,857

CF-2 Changes in liabilities arising from financing activities

	-----Non-Cash changes-----				-----Cash flows-----		Closing balance at 30 June 2025
	Opening balance \$'000	Transfers (to)/from other Queensland Government entities \$'000	New leases acquired \$'000	Other (interest) \$'000	Cash received \$'000	Cash repayments \$'000	
Economic Entity							
Lease liabilities	9,554	(8,711)	-	117	-	(960)	-
Borrowings	6,608	(845)	-	91	-	(5,854)	-
Total	16,162	(9,556)	-	208	-	(6,814)	-

	-----Non-Cash changes-----				-----Cash flows-----		Closing balance at 30 June 2025
	Opening balance \$'000	Transfers (to)/from other Queensland Government entities \$'000	New leases acquired \$'000	Other (interest) \$'000	Cash received \$'000	Cash repayments \$'000	
Parent Entity							
Borrowings	6,608	-	-	91	-	(6,699)	-
Total	6,608	-	-	91	-	(6,699)	-

CF-3 Non-cash investing and financing activities

Assets and liabilities received or transferred by the economic entity are recognised as revenues (refer Note B1-3) or expenses (refer to Note B2-3) as applicable. Assets and liabilities received or transferred by the department as a result of machinery-of-government changes are set out in Note A3.

A1 Departmental Objectives

The Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism's (the department) vision is to work with Women, Aboriginal and Torres Strait Islander peoples, and non-Indigenous Queenslanders and people from culturally and linguistically diverse backgrounds to build a new future and support thriving communities where all can enjoy high levels of social and economic wellbeing. The department's purpose is to be effective leaders and partners in ensuring Queenslanders thrive socially, economically and culturally.

On 1 November 2024 and on 21 November 2024, *Public Service Departmental Arrangements Notice (No.9) 2024* and *Public Service Departmental Arrangements Notice (No.10) 2024* were issued triggering a restructure of government departments and functions administered by departments. The machinery-of-government (MoG) change includes the transfer of functions outlined in the below table. The accounting effective date is 1 November 2024.

Transfer from (In)	Service
Queensland Health	Office for Women
Former Department of Child Safety, Seniors and Disability Services	Multicultural Affairs Queensland
Department of the Premier and Cabinet	Office of First Nations Engagement and Innovation

Transfer to (Out)	Service
Department of Education	- Arts Queensland - Screen Industry Development
Department of Families, Seniors, Disability Services and Child Safety	Community Services
Department of Local Government, Water and Volunteers	- Community Recovery - Volunteering
Department of Justice	Queensland State Archives
Department of the Premier and Cabinet	Veterans Affairs
Department of Housing and Public Works	Youth Engagement

The Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism delivers its services through the following major service areas:

- Office for Women: to prevent and respond to domestic, family and sexual violence and ensure that women and girls across all cultures, backgrounds and age groups fully participate in social, economic and broader community of Queensland.
- Aboriginal and Torres Strait Islander Partnerships: to work in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.
- Multicultural Affairs Queensland: to promote Queensland as unified, harmonious and inclusive community.

The department is funded for the departmental services it delivers principally by parliamentary appropriations.

A2 Basis of Financial Statements Preparation

A2-1 General Information

The Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism is a State Government department established under the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent.

The head office of the department is 1 William Street, Brisbane QLD 4000.

A2-2 Compliance with Prescribed Requirements

The department and its controlled entity, Screen Queensland Pty Ltd (SQ) (up to and including 31 October 2024), have prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

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

A2-3 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. Pursuant to section 80 of the *Financial Accountability Act 2009*, the current year is not comparable to the previous year due to the machinery-of-government changes in November 2024. Refer to Note A3 for further information.

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.

A2-4 Authorisation of Financial Statements for Issue

The financial statements are authorised for issue by the Director-General and Acting Chief Finance Officer at the date of signing the Management Certificate.

A2-5 The Reporting Entity

The consolidated financial statements include all income, expenses, assets, liabilities and equity of the 'economic entity' comprising the department and the entities it controls where these entities are material. All transactions and balances internal to the economic entity have been eliminated in full.

The parent entity financial statements include all income, expenses, assets, liabilities and equity of the department only.

On 29 November 2024, the Queensland Government repealed the Path to Treaty Act 2023, leading to the abolition of the statutory body named First Nations Treaty Institute (FNTI). Under sections 103 and 104 of the Repeal and transitional provisions for Brisbane Olympic and Paralympic Games Arrangements and Other Legislation Amendment Act 2024, the State became the successor in law to the FNTI, with its assets and liabilities transferred to the department's controlled assets and liabilities. The department's financial statements include income and expenses associated with the closure costs of FNTI.

The department, through its operating division Arts Queensland, controlled or was associated with the entities noted below until the machinery-of-government came into effect on 1 November 2024. Economic entity financial statements include Screen Queensland Pty Ltd only up to the period ending 31 October 2024. All other 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 economic entity.

A2 Basis of Financial Statements Preparation (continued)

A2-5 The Reporting Entity (continued)

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 Auditor-General of Queensland.

Controlled entities

The Screen Queensland Pty Ltd (SQ) is a registered company established to facilitating 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, previously held by the department on behalf of the State of Queensland.

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, previously 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.

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. Previously, 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 did 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 had significant influence.

The assets, liabilities and equity of the Controlled and Associated entities impacted by the machinery-of-government changes as at 1 November 2024 have been transferred out. All transactions and balances internal to those entities for the period have been eliminated in full.

A2-6 Basis of Measurement

Historical cost is used as the measurement basis in this financial report except for land and buildings which are measured at fair value.

Historical Cost

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

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Where fair value is used, the fair value approach is disclosed. Refer to Note C3-7 for further information about fair value measurement by the parent entity.

A2-7 Controlled and Administered Transactions and Balances

Transactions and balances are controlled by the department where they can be deployed for the achievement of the departmental objectives.

The department administers, but does not control, certain activities on behalf of the Queensland 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.

A2 Basis of Financial Statements Preparation (continued)

A2-7 Controlled and Administered Transactions and Balances (continued)

The department has elected to report the administered transactions and balances as notes (refer to Section G) within the department's overall financial statements. Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

The department's administered ledger is used for the following purposes:

- The payment to the Western Cape Community Trust to provide and benefit the general welfare of the communities described under the Western Cape Co-Existence Agreement, including the Aboriginal communities and Traditional Owners of Western Cape York Peninsula.
- The payment to the Family Responsibilities Commission to support welfare reform and responsible standards of behaviour, local authority and wellbeing.
- Administered community recovery disaster cost and the subsequent reimbursement of those costs from the Queensland Reconstruction Authority under Commonwealth-state Disaster Recovery Funding Arrangements guidelines and associated State Government program. Revenues associated with disaster recovery claims are recognised as grants and other contributions.*
- The Funding contribution to the Queensland Veterans Council.**
- The Funding contribution to the following Arts Queensland's statutory bodies and related entity for supporting their operating activities***:
 - State Library of Queensland
 - Queensland Art Gallery
 - Queensland Museum
 - Queensland Performing Arts Trust
 - Queensland Theatre Company
 - Screen Queensland Pty Ltd
- The Funding of the Cost-of-Living Electricity Rebate for households in 2024-25 on their energy bills. It is paid to electricity suppliers for distributing to eligible households from July 2024 onwards.****

* As a result of the Public Service Departmental Arrangements Notice (No. 9) 2024, responsibilities for administering the Disaster Recovery Funding Arrangements were transferred to the Department of Local Government, Water and Volunteers effective from 1 November 2024. Refer to Note A3 for further information.

** As a result of the Public Service Departmental Arrangements Notice (No. 9) 2024, responsibilities for funding of the Queensland Veterans Council were transferred to the Department of the Premier and Cabinet effective from 1 November 2024. Refer to Note A3 for further information.

*** As a result of the Public Service Departmental Arrangements Notice (No. 9) 2024, responsibilities for funding of the Arts Queensland's statutory bodies and related entity were transferred to the Department of Education effective from 1 November 2024. Refer to Note A3 for further information.

**** As a result of the Public Service Departmental Arrangements Notice (No. 9) 2024, responsibilities for funding of the Cost-of-Living Electricity rebate were transferred to the Department of Families, Seniors, Disability Services and Child Safety.

A2-8 Taxation

The economic entity is exempt from the *Income Tax Assessment Act 1936* and Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the economic entity. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised at net (refer to Note C2).

A3 Machinery-of-Government (MoG) Changes

Transfers

Details of transfer in:

- Multicultural Affairs Queensland transferred from the former Department of Child Safety, Seniors and Disability Services.
- Office of First Nations Engagement and Innovation transferred from the Department of the Premier and Cabinet.
- Office for Women transferred from Queensland Health.

Details of transfer out:

- Arts Queensland (State Library of Queensland, Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, Queensland Theatre Company) and Screen Industry Development (Screen Queensland Pty Limited) transferred to the Department of Education.
- Community Services transferred to the Department of Families, Seniors, Disability Services and Child Safety.
- Community Recovery and Volunteering transferred to the Department of Local Government, Water and Volunteers.
- Queensland State Archives transferred to the Department of Justice.
- Office for Veterans (Queensland Veterans Council and Secretariat, and Office for Veterans) transferred to the Department of the Premier and Cabinet.
- Youth Engagement transferred to the Department of Housing and Public Works.

Basis of transfer: *Public Service Departmental Arrangements Notice (No. 9) 2024 and Public Service Departmental Arrangements Notice (No. 10) 2024.*

Date of transfer: Effective from the 1 November 2024.

Pursuant to section 80 of the *Financial Accountability Act 2009*, for financial reporting purposes the effective date of the transfers was 1 November 2024. Transactions up to 31 October 2024 are reported in the transferring departments' financial statements, and within the 2024 comparative figures.

The administered assets and liabilities transferred as a result of the changes were as follows:

	Transfer out	
	Department of Families, Seniors, Disability Services and Child Safety	
	2025	Total net transfers 2025
Administered	\$'000	\$'000
Current assets		
Cash and Cash equivalents	(59,580)	(59,580)
Total current assets	(59,580)	(59,580)
Non-current assets		
Current liabilities		
Payables	(59,580)	(59,580)
Total current liabilities	(59,580)	(59,580)
Net assets	-	-

A3 Machinery-of-Government (MoG) Changes (continued)

Transfers (continued)

The controlled assets and liabilities transferred as a result of the changes were as follows:

	Transfers in	Transfers out					Total net transfers
	Queensland Health	Department of Education	Department of Families, Seniors, Disability Services and Child Safety	Department of Local Government, Water and Volunteers	Department of Justice	Department of Housing and Public Works	
	2025	2025	2025	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Controlled							
Current assets							
Cash and Cash equivalents	728	(60,397)	(44,161)	(851)	(59)	(176)	(104,916)
Receivables		(2,981)	(4,249)		(204)	(22)	(7,456)
Other current assets		(1,263)	(608)		(37)	(8)	(1,916)
Total current assets	728	(64,641)	(49,018)	(851)	(300)	(206)	(114,288)
Non-current assets							
Property, plant & equipment		(1,164,531)	(177,586)	(14)	(1,422)	(3)	(1,343,556)
Intangibles				(573)			(573)
Total non-current assets	-	(1,164,531)	(177,586)	(587)	(1,422)	(3)	(1,344,129)
Current liabilities							
Payables		(9,398)	(17,771)		(191)	(46)	(27,406)
Borrowings						(30)	(30)
Accrued employee benefits	16		(230)		(109)		(323)
Other current liabilities		(13,040)					(13,040)
Total current liabilities	16	(22,438)	(18,001)	-	(300)	(76)	(40,799)
Net assets	712	(1,206,734)	(208,603)	(1,438)	(1,422)	(133)	(1,417,618)

There were nil assets and liabilities balances transferred in for Multicultural Affairs Queensland and Office of First Nations Engagement.

There were nil assets and liabilities balances transferred out for Veterans Affairs.

The decrease in net assets of \$1.42 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of \$262.56 million (Controlled) was reallocated from the department to various agencies noted under Note A1 on page 10, as part of the machinery-of-government changes.

Our Performance

B1 Income

B1-1 Appropriation Revenue

Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Original budget appropriation	517,719	461,865	517,719	461,865
Supplementary amounts:				
Transfers (to)/from other departments	(247,881)	3,228	(247,881)	3,228
Treasurer's transfers	-	12,506	-	12,506
Lapsed appropriation revenue	(43,450)	-	(43,450)	-
Total Appropriation Receipts (cash)	226,388	477,599	226,388	477,599
Plus: Opening balance of appropriation revenue payable	33,769	12,217	33,769	12,217
Less: Transfer of appropriation revenue payable to other Queensland Government entities – machinery-of-government changes	(14,683)	-	(14,683)	-
Less: Closing balance of appropriation revenue payable	(14,616)	(33,769)	(14,616)	(33,769)
Net Appropriation Revenue	230,858	456,047	230,858	456,047
Appropriation Revenue Recognised in Statements of Comprehensive Income	230,858	456,047	230,858	456,047

Appropriations provided under the **Appropriation Act 2024** are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable 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.

B1-2 User Charges and Fees

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Cultural Centre Carpark Revenue	2,682	7,629	2,682	7,629
Facility Management Revenue	4,494	13,310	4,494	13,310
Service delivery revenue	2,681	7,736	2,681	7,736
Rent received in Arts Queensland	454	1,317	454	1,317
Other fees and charges	590	533	159	239
Total User Charges and Fees	10,901	30,525	10,470	30,231

B1 Income (continued)

B1-3 Grants and Other Contributions

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Other grants and contributions				
Queensland Government grants	21,942	23,989	2,563	3,815
Other grants and contributions	125	1,967	125	1,967
Services received below fair value	2,257	687	2,257	687
Total	24,324	26,643	4,945	6,469

Accounting policy – Grants and contributions

Grants and contributions revenue arise from non-exchange transactions where the economic entity does not directly give approximately equal value to the grantor.

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

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

Accounting policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

B1-4 Other Revenue

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Insurance compensation - property damages *	1,930	4,591	1,930	4,591
Expenditure recoveries	23	51	23	51
Grant and service procurement refunds ^	267	2,978	267	2,978
Interest receipts	2,859	2,800	91	153
Other	1,735	897	1,705	824
Total	6,814	11,317	4,016	8,597

* As a result of the 2021-22 major flooding event that impacted South-East Queensland, the parent entity received \$1.93 million insurance compensation in the 2024-25 year (2023-24: \$4.59 million) for the damages in Arts Queensland's building assets.

^ These refunds relate to the return of prior year unspent funds by non-government organisations.

B2 Expenses

B2-1 Employee Expenses

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Employee Benefits				
Wages and salaries	62,649	81,374	61,215	79,420
Employer superannuation contributions	8,854	11,970	8,683	11,757
Annual leave levy	6,429	8,644	6,387	8,606
Long service leave levy	1,573	2,024	1,573	2,024
Other employee benefits	1,852	641	1,848	611
	81,357	104,653	79,706	102,418
Employee Related Expenses				
Workers' compensation premium	518	1,597	511	1,590
Other employee related expenses	1,166	1,411	1,075	1,287
	1,684	3,008	1,586	2,877
Total	83,041	107,661	81,292	105,295
Number of FTEs				
Number of full-time equivalent employees	373	771	373	734

Accounting policy – Wages and salaries

Wages and salaries due, but unpaid at reporting date, are recognised in the statement of financial position at the current salary rates. As the economic entity expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. Wages and salaries include any non-vesting sick leave that has been paid by the economic entity during the financial year.

Accounting policy – Annual leave

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

Accounting policy – Long service leave

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

The department's previously controlled entity, Screen Queensland Pty Ltd (SQ), does not participate in the centralised leave schemes. For SQ employees, annual leave and long service leave are recognised in accordance with AASB 119 *Employee Benefits* with the liability split between current and non-current components.

B2 Expenses (continued)

B2-1 Employee Expenses (continued)

Accounting policy – Superannuation

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

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined Benefit Plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the 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.

Accounting policy – Workers' compensation premiums

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

Key management personnel and remuneration disclosures are detailed in Note F1.

B2-2 Supplies and Services

	Note	Economic Entity		Parent Entity	
		2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000
Service procurement *		53,049	134,281	53,049	134,281
Services provided by other State Agencies under MoU	F2	5,796	6,736	5,796	6,736
Property and motor vehicle expenses		10,090	15,247	9,944	14,925
Property support, repairs and maintenance costs		14,254	43,335	14,070	43,143
Professional and technical fees		8,338	18,592	8,201	18,647
Other supplies and services		6,166	10,200	5,678	9,619
Total		97,693	228,391	96,738	227,351

* Services provided by external parties for the frontline outsourced service delivery for the departmental services.

Accounting policy - Property and Motor Vehicle Expenses

The majority of the property and motor vehicle expenses relate to arrangements where the Department of Housing and Public Works (DHPW) provides the parent entity with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because the DHPW has substantive substitution rights over the assets.

Accounting policy - Distinction between Service Procurement and Grants

For a transaction to be classified as service procurement, the value of goods or services received by the economic entity must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant (refer to Note B2-3).

B2 Expenses (continued)

B2-3 Grants and Subsidies [^]

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Aboriginal and Torres Strait Islander Partnerships	9,746	16,117	9,746	16,117
Community Services	10,898	19,377	10,898	19,377
Arts Queensland	13,318	58,999	13,318	58,999
Multicultural Affairs Queensland	8,794	-	8,794	-
Office for Women	469	-	469	-
Screen Queensland	10,947	15,402	-	-
Donations and gifts	1	101	-	101
Total	54,173	109,996	43,225	94,594

[^] Refer to B2-2 for the accounting policy on the distinction between service procurement and grants.

B2-4 Depreciation and Amortisation

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Depreciation - property, plant and equipment (refer C3-1)	26,427	71,761	25,517	71,168
Depreciation - right-of-use assets (refer to C8)	921	1,476	-	-
Amortisation - intangible assets	121	361	121	361
Total	27,469	73,598	25,638	71,529

Refer to Notes C3-5 for the accounting policies for depreciation expenses.

B2-5 Other Expenses

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Net losses on disposal of property, plant and equipment	-	798	-	798
Insurance premiums - Queensland Government Insurance Fund	867	956	867	956
Queensland Audit Office - external audit fees [^]	302	332	286	310
Special payments - ex gratia payments <	9	14	9	14
Other *	2,265	696	2,265	696
Total	3,443	2,796	3,427	2,774

[^] Total audit fees for economic entity quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$0.30 million (2023-24: \$0.28 million). There are no non-audit services included in this amount.

< Special payments represent ex gratia expenditure and other expenditure that the economic entity is not contractually or legally obligated to make to other parties. Special payments for both financial years included a payment over \$5,000 in connection with the settlement of an employment related matter.

* Other expenses include services below fair value and provided by other departments. In 2024-25, services for storage of physical and digital records increased significantly due to machinery-of-government changes.

Our Financial Position

C1 Cash and Cash Equivalents

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Cash at bank	32,963	233,552	32,963	110,202
Cash on hand	-	3	-	-
Total	32,963	233,555	32,963	110,202

The parent entity had an overdraft facility of nil at 30 June 2025 (2023-24: \$1.5 million) with the Commonwealth Bank. The overdraft facility relating to SQ was transferred to the Department of Education under machinery-of-government changed effective 1 November 2024.

Accounting policy - Cash and Cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked on 30 June 2025.

C2 Receivables

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current				
Trade and other debtors	6,660	5,403	6,660	4,120
Less: Loss allowance	-	(54)	-	(23)
	6,660	5,349	6,660	4,097
GST input tax credits receivable	216	4,064	216	3,819
Annual leave reimbursements	1,023	2,075	1,023	2,075
Long service leave reimbursements	355	478	355	478
Total	8,254	11,966	8,254	10,469

Accounting policy – Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e., the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date for the economic entity.

Accounting policy – Impairment of receivables

The collectability of receivables is assessed periodically with provision being made for impairment. Where the economic entity has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of the debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Disclosure – Credit risk of receivables

The majority of the economic entity's receivables are from the State Government or Commonwealth agencies who are expected to have an insignificant, and therefore immaterial, level of credit risk exposure. No loss allowance is recorded for these receivables on the basis of materiality.

C3 Property, Plant and Equipment and Depreciation Expense

C3-1 Closing Balances and Reconciliations of Carrying Amount

Economic Entity	Land		Buildings		Heritage and Cultural Assets		Plant and Equipment		Capital Works in Progress		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Gross	1,000	339,099	36,988	545,833	-	928,733	1,153	32,868	118	197,341	39,259	2,043,874
Less accumulated depreciation	-	-	(20,350)	(152,009)	-	(492,547)	(914)	(11,316)	-	-	(21,264)	(655,872)
Carrying amount at 30 June	1,000	339,099	16,638	393,824	-	436,186	239	21,552	118	197,341	17,995	1,388,002
Represented by movements in carrying amount:												
Carrying amount at 1 July	339,099	312,139	393,824	390,801	436,186	459,196	21,552	9,174	197,341	138,260	1,388,002	1,309,570
Acquisitions	-	1,829	-	-	-	-	6	420	11,008	64,903	11,014	67,152
Disposals	-	(230)	-	(1,325)	-	-	-	(1)	-	-	-	(1,556)
Transfers in from Other Queensland Government entities <	-	1,206	-	6,340	-	-	-	-	-	-	-	7,546
Transfers in from controlled entity MoG *	-	-	-	-	-	-	-	957	-	10,754	-	11,711
Net transfers in/(out) to other Queensland Government entities MoG **	(338,099)	-	(369,808)	-	(419,806)	-	(19,948)	25	(208,231)	-	(1,355,892)	25
Assets reclassified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between asset classes	-	-	-	1,897	-	1,852	-	12,827	-	(16,576)	-	-
Net revaluation increments recognised in operating result	-	24,155	1,298	19,505	-	-	-	-	-	-	1,298	43,660
Net revaluation increments recognised in asset revaluation surplus	-	-	-	-	-	21,655	-	-	-	-	-	21,655
Depreciation	-	-	(8,676)	(23,394)	(16,380)	(46,517)	(1,371)	(1,850)	-	-	(26,427)	(71,761)
Carrying amount at 30 June	1,000	339,099	16,638	393,824	-	436,186	239	21,552	118	197,341	17,995	1,388,002

< Yeronga Neighbourhood Centre was transferred from Economic Development Queensland. The transaction has been recognised as an equity net transfer. Refer to the Statement of Changes in for further information.

* As a result of the Public Service Departmental Arrangements Notice (No. 5) 2023, Screen Queensland Pty Ltd became a controlled entity of the department and is consolidated in the financial statements effective from 1 January 2024.

** Refer to Note A3 for further information.

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-1 Closing Balances and Reconciliations of Carrying Amount (continued)

Parent Entity	Land		Buildings		Heritage and Cultural Assets		Plant and Equipment		Capital Works in Progress		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Gross	1,000	339,099	36,988	545,833	-	928,733	1,153	14,316	118	197,341	39,259	2,025,322
Less accumulated depreciation	-	-	(20,350)	(152,009)	-	(492,547)	(914)	(6,009)	-	-	(21,264)	(650,565)
Carrying amount at 30 June	1,000	339,099	16,638	393,824	-	436,186	239	8,307	118	197,341	17,995	1,374,757
<i>Represented by movements in carrying amount:</i>												
Carrying amount at 1 July	339,099	312,139	393,824	390,801	436,186	459,196	8,307	9,174	197,341	138,260	1,374,757	1,309,570
Acquisitions	-	1,829	-	-	-	-	6	96	11,008	63,100	11,014	65,025
Disposals	-	(230)	-	(1,325)	-	-	-	(1)	-	-	-	(1,556)
Transfers in from other Queensland Government entities <	-	1,206	-	6,340	-	-	-	-	-	-	-	7,546
Net Transfers out to other Queensland Government entities MoG *	(338,099)	-	(369,808)	-	(419,806)	-	(7,613)	25	(208,231)	-	(1,343,557)	25
Transfers between asset classes	-	-	-	1,897	-	1,852	-	270	-	(4,019)	-	-
Net revaluation increments recognised in operating result	-	24,155	1,298	19,505	-	-	-	-	-	-	1,298	43,660
Net revaluation increments recognised in asset revaluation surplus	-	-	-	-	-	21,655	-	-	-	-	-	21,655
Depreciation	-	-	(8,676)	(23,394)	(16,380)	(46,517)	(461)	(1,257)	-	-	(25,517)	(71,168)
Carrying amount at 30 June	1,000	339,099	16,638	393,824	-	436,186	239	8,307	118	197,341	17,995	1,374,757

< Yeronga Neighbourhood Centre was transferred from Economic Development Queensland. The transaction has been recognised as an equity net transfer. Refer to the Statement of Changes in for further information.

* Refer to Note A3 for further information.

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-2 Recognition and Acquisition

Accounting policy – Recognition

Basis of Capitalisation and 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 assets for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Land	\$1
Plant and equipment	\$5,000
Heritage and cultural	\$5,000

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

Expenditure on property, plant and equipment is capitalised where it is probable that it will increase the future service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Componentisation of complex assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the asset.

On initial recognition, the asset recognition thresholds outlined above apply to the asset as a single item. Where the asset qualifies for recognition, components are then separately recorded when their value is significant relative to the total cost of the complex asset.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant components will flow to the parent entity in conjunction with other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed. Components are valued on the same basis as the asset class to which they relate.

Accounting policy - Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architect's fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another State Government entity, whether as a result of a machinery-of-government changes, or other involuntary transfer, the acquisition is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

C3-3 Measurement Using Historical Cost

Accounting policy

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

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-4 Measurement Using Fair Value

Accounting policy

Land and building assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation (refer to Note C3-1).

The cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices.

Use of Specific Appraisals

Comprehensive revaluations using independent professional valuers are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, the class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the parent entity are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. A revaluation adjustment is recorded when the difference between the carrying amount and the fair value of an asset is material.

Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The parent entity ensures that the application of such indices results in valid estimation of the assets' fair values at reporting date. Valuers supply the indices used for the various types of assets. Such indices are either publicly available or are derived from market information available to valuers.

Valuers provide assurance of the robustness, validity and appropriateness of the indices for application to the relevant assets. Management assesses and confirms the relevance and suitability of indices provided by valuers based on the parent entity's own particular circumstances.

Accounting for Changes in Fair Value

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 of an asset on revaluation is charged as an expense, to the extent it exceeds the balance if any, in the revaluation surplus relating to the asset class.

For assets revalued using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount.

For assets revalued using a market or income-based valuation approach - accumulated depreciation is eliminated against the gross amount of the asset prior to restating for the revaluation.

The parent entity depleted its asset revaluation reserve in the 2011-12 financial year and a \$201 million revaluation decrement was recognised. The decrement was due to the revaluation of rental housing stock at fair value prior to the asset transfer to the former Department of Housing and Public Works. The fair value of the housing stock was significantly lower than the book value due to economic factors impacting on the property market at that time.

The revaluation increment on the parent entity's land and buildings is recognised as revenue in the statements of comprehensive income as a reversal of the revaluation decrement, until the carrying amount of the asset revaluation decrements are extinguished.

As at 30 June 2025, the carrying amount of the asset revaluation decrements were \$40.95 million (2023-24: \$40.95 million) for land and \$21.18 million (2023-24: \$22.48 million) for buildings.

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-5 Depreciation Expense

Accounting policy

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the economic entity. The remaining useful lives of buildings, plant and equipment are reviewed annually.

Land is not depreciated as it has an unlimited useful life.

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the economic entity. Separately identifiable components of assets are depreciated according to the useful lives of each component.

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

Assets under construction (work-in-progress) are not depreciated until they are ready for use. These assets are then reclassified to the relevant class within property, plant and equipment.

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

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

Depreciation Rates

Key Estimates: For each class of asset, the following depreciation rates are used:

Asset			
Buildings	1%	to	6%
Plant and Equipment	5%	to	25%

C3-6 Impairment

Accounting policy

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed.

Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the parent entity determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. The recoverable amount is equal to the higher of the fair value less costs of disposal.

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-7 Fair Value Measurement

Fair Value Measurement Hierarchy

All assets of the parent entity for which fair value is measured are categorised within the following fair value hierarchy:

- level 1 - represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
- level 2 - represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
- level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

None of the parent entity's valuations of assets or liabilities are eligible for categorisation into level 1.

Categorisation at Fair Value

	Level 2		Level 3		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Land						
Aboriginal and Torres Strait Islander Partnerships [^]	1,000	1,000	-	-	1,000	1,000
Communities	-	41,770	-	171	-	41,941
The Arts	-	296,158	-	-	-	296,158
Total Carrying Amount	1,000	338,928	-	171	1,000	339,099
Buildings						
Aboriginal and Torres Strait Islander Partnerships	2,302	2,208	14,336	13,706	16,638	15,914
Communities	-	732	-	127,975	-	128,707
The Arts	-	-	-	249,203	-	249,203
Total Carrying Amount	2,302	2,940	14,336	390,884	16,638	393,824
Heritage and cultural assets	-	-	-	436,186	-	436,186

[^] Level 3 The parent entity is the trustee of various reserve lands which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community.

Level 3 Fair Value Measurement - Reconciliation

	Land		Buildings		Heritage and cultural assets	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Carrying amount at 1 July	171	171	390,884	387,802	436,186	459,196
Disposals	-	-	-	(937)	-	-
Transfers out to other Queensland Government entities	(171)	-	(369,097)	-	(419,806)	-
Transfers in from other Queensland Government entities	-	-	-	6,340	-	-
Transfers between asset classes	-	-	-	1,684	-	1,852
Net revaluation increments/ (decrements) in operating surplus	-	-	1,145	12,140	-	-
Net revaluation increments recognised in asset revaluation surplus	-	-	-	7,121	-	21,655
Depreciation	-	-	(8,596)	(23,266)	(16,380)	(46,517)
Carrying amount at 30 June	-	171	14,336	390,884	-	436,186

C3 Property, Plant and Equipment and Depreciation Expense (continued)

C3-7 Fair Value Measurement (continued)

Basis for Fair Values of Assets

The parent entity's land and building assets were valued using specific appraisal by APV Valuers & Asset Management in 2021-22. The next specific appraisal is due in 2025-26.

In 2024-25, APV Valuers & Asset Management undertook a desktop revaluation of land and building assets supporting all service areas. The revaluation processes included the application of relevant land and building industry indices in the assessment of the asset values. Management have confirmed there has been no significant shift in the values since the revaluation was undertaken.

The valuation approach for the parent entity's land assets was a market-based assessment where a commercial market exists. Inputs for this assessment include publicly available data on recently sold properties which are of a similar type. This comparison was adjusted to take into consideration the characteristics of the land, such as size, zoning, topography and configuration etc.

The parent entity's general-purpose buildings (level 2 category) also reflect a market-based assessment as their valuation approach. This included residential properties where the relevant inputs were able to be observed from current market evidence. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size.

The parent entity's special purpose buildings (level 3 category) as well as buildings where due to external circumstances there was no evidence to support a market-based approach, are valued using current replacement cost as their valuation approach. Under this approach the cost to replace the asset is calculated and then adjusted to take account of any obsolescence. Key inputs used in this approach include the condition of the building assets, legal and commercial obsolescence. Current replacement cost is estimated based on data from construction guides including Rawlinsons Australian Construction Handbook and the costing guides issued by the Australian Institute of Australian Quantity Surveyors, data from the Australian Bureau of Statistics, and the valuer's internal research.

The parent entity is also the trustee of 37 (2023-24: 59) parcels of reserve land which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community - Deed of Grant in Trust (DOGIT) Land. The parent entity controls buildings on reserve land, including Retail Stores and other buildings (refer to Note C3-8). As there is no active market for departmentally owned buildings on DOGIT land, the current replacement cost approach is used.

C3-8 Retail Stores and Community Facilities Divestment Program

The parent entity is the trustee of various reserve lands located within discrete indigenous communities, urban communities and islands in the Torres Strait, some of which have community facilities attached used by the local communities. The parent entity is assessing options to transfer these assets to Traditional Owners or local councils, and there is no certainty as to likely outcomes over the foreseeable future. Until agreement is reached with the Traditional Owners and relevant local councils for these prospective transfers, the parent entity will continue to control these assets.

These assets include:

- Mona Mona (land held in trust and a meeting shed) - value \$0.90 million (2023-24: \$0.90 million)
- Residential dwellings and land held in trust, Irvinebank - value \$0.56 million (2023-24: \$0.55 million)
- A number of reserves in remote locations in the Torres Strait and on the mainland. The majority of these reserves are valued at \$1 in accordance with The *Land Act 1994* which enables unallocated state land held in trust for the local community to be valued at a nominal amount.

The parent entity currently controls a number of Retail Stores and associated housing assets in remote communities. These assets are valued at \$11.49 million (2023-24: \$10.93 million). Community Enterprise Queensland currently operates the Retail Stores on behalf of the parent entity under memorandum of understanding arrangements whereby Community Enterprise Queensland reimburses the parent entity's depreciation expenses. The parent entity also controls the Lockhart River Multi-Tenant Service Centre \$2.07 million (2023-24: \$2.02 million).

C4 Payables

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current				
Trade creditors and accruals	7,205	18,970	7,205	18,650
Grants and subsidies payable	1,340	6,241	1,340	6,052
Deferred appropriation payable to Consolidated Fund	14,616	33,769	14,616	33,769
Equity adjustment payable	-	310	-	310
Other	45	30	45	30
Total	23,206	59,320	23,206	58,811

Accounting policy – Payables

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

C5 Accrued Employee Benefits

	Economic Entity		Parent Entity	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current				
Salaries and wages payable	835	-	835	-
Annual leave levy payable	1,338	2,728	1,338	2,728
Long service leave levy payable	281	599	281	599
Accrued long service leave	-	100	-	-
Accrued annual leave	-	223	-	-
Total Current	2,454	3,650	2,454	3,327
Non-current				
Accrued long service leave	-	19	-	-
Total non-current	-	19	-	-

Accounting policy - Accrued Employee Benefits

No provision for annual leave or long service leave is recognised in the parent entity'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*.

Prior to machinery-of-government changes effective 1 November 2024, the economic entity included Screen Queensland Pty Ltd (SQ), which does not participate in whole of government central leave schemes. As such, the economic entity reflects provisions for leave associated with SQ.

C6 Other Financial Assets and Borrowings

Other Financial Assets

All current and non-current loans receivable plus any transaction costs relating to loans receivable are recognised at cost. Other financial assets represent loans receivable from Screen Queensland Pty Ltd (SQ) through the Revolving Film Finance Fund (RFFF) which has now transferred out of the department as a result of machinery-of government changes (refer to Note A3).

Borrowings

QTC borrowings disclosed in the statements are on behalf of SQ for the RFFF facility. The parent entity had an approved facility of \$30 million as at 30 June 2024.

The RFFF loan balance for SQ was repaid in full and the facility with QTC was transferred out to the Department of Education on 1 November 2024 as a result of machinery-of government changes (refer to Note A3).

C7 Leases - Leases as Lessee

Office accommodations

	Economic Entity	
	2025 \$'000	2024 \$'000
Right-of-Use Assets		
Opening balance 1 July	8,735	-
Transfer in due to MoG *	-	6,439
Additions	-	3,772
Depreciation charge	(921)	(1,476)
Transfer out due to MoG **	(7,814)	-
Closing balance 30 June	-	8,735
Lease Liabilities		
Current	-	2,431
Non-current	-	7,123
Total lease liabilities	-	9,554

* As a result of the Public Service Departmental Arrangements Notice (No. 5) 2023, SQ became a controlled entity of the department and is consolidated in the financial statements effective from 1 January 2024. Above the right of use assets and liabilities fully relate to SQ.

** As part of machinery-of government changes right-of-use assets and lease liabilities of SQ were transferred out to the Department of Education (refer to Note A3).

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 (refer to 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.

C8 Equity (continued)

C8-2 Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Budgeted equity adjustment appropriation	25,441	12,324	25,441	12,324
Supplementary amounts:				
Transfers from/(to) other departments	(12,165)	-	(12,165)	-
Treasurer's transfers	-	(44,730)	-	(44,730)
Unforeseen expenditure	-	-	-	-
Lapsed equity adjustment	-	-	-	-
Equity Adjustment Receipts (Payments)	13,276	(32,406)	13,276	(32,406)
Less: Opening balance of equity adjustment receivable	-	-	-	-
Plus: Closing balance of equity adjustment receivable	-	-	-	-
Plus: Opening balance of equity adjustment payable	310	22,322	310	22,322
Less: Closing balance of equity adjustment payable	-	(310)	-	(310)
Equity Adjustment Recognised in Contributed Equity	13,586	(10,394)	13,586	(10,394)

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 economic entity becomes party to the contractual provisions of the financial instrument.

The economic entity has the following categories of financial assets and financial liabilities:

	Note	Economic Entity		Parent Entity	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Financial Assets					
Cash and cash equivalents	C1	32,963	233,555	32,963	110,202
Financial assets at amortised cost:					
Current receivables	C2	8,254	11,966	8,254	10,469
Other financial asset-loans receivable	C6	-	9,191	-	6,608
Total financial assets		41,217	254,712	41,217	127,279
Financial Liabilities					
Financial liabilities at amortised cost - comprising:					
Payables	C4	23,206	59,320	23,206	58,811
Borrowings	C6	-	6,608	-	6,608
Lease liabilities	C7	-	9,554	-	-
Total financial liabilities at amortised cost		23,206	75,482	23,206	65,419

D1-2 Risks Arising from Financial Instruments

Financial risk management is implemented pursuant to government and economic entity's policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the economic entity.

All financial risk is managed by the accounting and reporting division under policies approved by the economic entity. The economic entity provides written principles for overall risk management, as well as policies covering specific areas.

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

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis, where material
Market risk	Interest rate sensitivity analysis, where material

D1-3 Credit Risk

The economic entity typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the economic entity is unlikely to receive the outstanding amounts in full. The economic entity's assessment of default does not take into account any collateral or other credit enhancements.

Credit risk is the risk that the economic entity may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

Credit risk exposure relating to receivables is disclosed in Note C2. Management review and follow up aged receivables monthly to minimise the credit risk exposure of the economic entity.

D1 Financial Risk Disclosures (continued)

D1-3 Credit Risk (continued)

The economic entity had credit risk exposure through the RFFF loan facility if a film assistance loan was to default and become non-recoverable to Screen Queensland Pty Ltd (SQ) and ultimately to the economic entity. As part of the machinery-of-government changes, SQ was transferred to the Department of Education on 1 November 2024.

There is no credit risk of the assets and liabilities of the department as at 30 June 2025.

D1-4 Liquidity Risk

Liquidity risk is the risk that the economic entity may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or other financial assets.

The economic entity was exposed to liquidity risk of its payables and borrowings from QTC. There is no liquidity risk of the assets and liabilities of the department as at 30 June 2025.

D1-5 Market Risk

Market risk is 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 or other market prices.

D2 Contingencies

Native Title Claims over Departmental Assets

As at reporting date native title claims exist that covers departmental land with buildings and site improvements with a carrying value of \$0.81 million (2023-24: \$1.83 million). At the reporting date it is not possible to make an estimate of any probable outcome of these claims, or any financial effects.

D3 Commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable.

	Economic Entity		Parent Entity	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments				
Land and buildings				
No later than one year	-	20,588	-	20,588
Later than one year and not later than five years	-	139	-	139
	-	20,727	-	20,727

D4 Future Impact of Accounting Standards Not Yet Effective

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

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the 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 dividends and interest received and interest paid in the Statement of Cash Flows.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the department's activities or have no material impact on the department.

Performance compared to Budget

E1 Budgetary Reporting Disclosures

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

Due to the transfer of functions resulting from the machinery-of-government (MoG) changes, actual expenditure to published budget is not comparable. The following notes provide broad guidance.

E1-1 Explanation of Major Variances – Statement of comprehensive income

	Variance Note	Actual 2025 \$'000	Adjusted Budget 2025 \$'000	Budget Variance 2025 \$'000
Income from Continuing Operations				
Appropriation revenue	1	230,858	264,182	(33,324)
User charges and fees		10,470	10,904	(434)
Royalties and land rents		-	25	(25)
Grants and other contributions	2	4,945	1,525	3,420
Interest		-	91	(91)
Other revenue	3	4,016	510	3,506
Total revenue		250,289	277,237	(26,948)
Reversal of revaluation decrement		1,298	-	1,298
Total Income from Continuing Operations		251,587	277,237	(25,650)
Expenses from Continuing Operations				
Employee expenses	4	81,292	103,516	22,224
Supplies and services		96,738	94,567	(2,171)
Grants and subsidies	5	43,225	52,258	9,033
Depreciation and amortisation		25,638	25,628	(10)
Impairment losses on financial assets		12	-	(12)
Finance/borrowing costs		91	91	-
Other expenses	6	3,427	1,077	(2,350)
Revaluation decrement		-	100	100
Total Expenses from Continuing Operations		250,423	277,237	26,814
Operating Result from Continuing Operations		1,164	-	1,164
Operating Result for the Year		1,164	-	1,164
Increase in asset revaluation surplus		-	-	-
Total other comprehensive income		-	-	-
Total Comprehensive Income		1,164	-	1,164

E1 Budgetary Reporting Disclosures (continued)

E1-1 Explanation of Major Variances – Statement of comprehensive income (continued)

Variance notes

1. Appropriation revenue

Appropriation revenue was \$33.32 million lower than the budget of \$264.18 million mainly due to Queensland Treasury approved funding adjustments (i.e., deferrals) from 2024-25 to future financial years of approximately \$45.8 million. This was offset by approximately \$13 million for the impact of 2023-24 Treasury approved deferrals to 2024-25 for programs.

2. Grants and other contributions

Grants and other contributions were \$3.42 million higher than the budget of \$1.53 million mainly due to Services Received Below Fair Value \$2.26 million in State Archive storage fees not budgeted for. This facility was held by the department, however, transferred out due to machinery-of-government changes effective 1 November 2024. The balance relates to new grant income received in 2024-25 for Aboriginal and Torres Strait Islander Partnerships, Office for Women, and Multicultural Affairs Queensland.

3. Other revenue

Other revenue was \$3.51 million higher than the budget of \$0.51 million mainly due to \$1.20 million refund of WorkCover Premium and Stamp Duty, relating to financial year 2023-24. Additional other revenue insurance compensation received from Queensland Government Insurance Fund of \$1.93 million from historical major flood damage at the Queensland Cultural Centre.

4. Employee Expenses

Employee expenses were \$22.22 million lower than the budget of \$103.52 mainly due to \$8.80 million related to cessation of Path to Treaty related activities due to legislative repeal, and the department running a higher than anticipated vacancy rate during the year.

5. Grants and subsidies

Grants and subsidies were \$9.03 million lower than the budget of \$52.26 million mainly due to Queensland Treasury approved deferrals from 2024-25 to future financial years made up of \$7.8 million and \$1.2 million lapsed as unspent budget.

6. Other expenses

Other expenses were \$2.35 million higher than the budget of \$1.08 million mainly due to Services Received Below Fair Value \$2.26 million in State Archive storage fees. This facility was held by the department, however, left due to machinery-of-government changes effective 1 November 2024.

E1 Budgetary Reporting Disclosures (continued)

E1-2 Explanation of Major Variances – Statement of financial position

	Variance Note	Actual 2025 \$'000	Adjusted Budget 2025 \$'000	Budget Variance 2025 \$'000
Current Assets				
Cash and cash equivalents	7	32,963	15,722	17,241
Receivables	8	8,254	2,194	6,060
Total Current Assets		41,217	17,916	23,301
Non-Current Asset				
Property, plant and equipment		17,995	17,695	300
Total Non-Current Assets		17,995	17,695	300
Total Assets		59,212	35,611	23,601
Current Liabilities				
Payables	9	23,206	7,844	(15,362)
Accrued employee benefits		2,454	(287)	(2,741)
Total Current Liabilities		25,660	7,557	(18,103)
Net Assets/Total Equity		33,552	28,054	5,498

Variance notes

7. Cash and cash equivalents

Cash and cash equivalents was \$17.24 million higher than the budget of \$15.72 million mainly due to Treasury approved funding adjustments from 2024-25 to 2025-26, offset by budget outcomes commencing in 2024-25.

8. Receivables

Receivables were \$6.06 million higher than the budget of \$2.19 million mainly due to cost recoveries from other government agencies post November 2024 machinery-of-government. These were fully paid post year end.

9. Payables

Payables were \$15.36 million higher than the budget of \$7.84 million mainly due to deferred appropriation payable balance at the end of the year.

E1 Budgetary Reporting Disclosures (continued)

E1-3 Explanation of Major Variances – Statement of Cash Flows

	Variance Note	Actual 2025 \$'000	Adjusted Budget 2025 \$'000	Budget Variance 2024 \$'000
Cash Flows from Operating Activities				
<i>Inflows:</i>				
Service appropriation receipts	10	226,388	269,838	(43,450)
User charges and fees	11	3,011	10,261	(7,250)
Royalties and land rent receipts		-	25	(25)
Grants and other contributions		4,170	1,525	2,645
GST input tax credits received from ATO	12	13,895	-	13,895
GST collected from customers		949	-	949
Interest receipts		-	91	(91)
Other inflows	13	3,197	30,905	(27,708)
<i>Outflows:</i>				
Employee expenses	14	(80,426)	(103,400)	22,974
Supplies and services	15	(85,189)	(110,372)	25,183
Grants and subsidies	16	(46,401)	(52,422)	6,021
Finance/Borrowing Costs		-	(91)	91
GST paid to suppliers	17	(12,159)	-	(12,159)
GST remitted to ATO		(933)	-	(933)
Other outflows		(2,801)	(3,065)	264
Net cash provided by operating activities		23,701	43,295	(19,594)
Cash Flows from Investing Activities				
<i>Inflows:</i>				
Sales of property, plant and equipment		800	-	800
Loans and advances redeemed	18	6,699	11,595	(4,896)
<i>Outflows:</i>				
Payments for property, plant and equipment		(10,609)	(12,305)	1,696
Loans and advances made	18	-	(4,896)	4,896
Net cash provided by (used in) investing activities		(3,110)	(5,606)	2,496
Cash flows from Financing Activities				
<i>Inflows:</i>				
Proceeds from borrowings	18	-	4,896	(4,896)
Equity injection		29,871	29,665	206
<i>Outflows:</i>				
Borrowing redemptions	18	(6,699)	(11,595)	4,896
Equity withdrawals		(16,389)	(16,389)	-
Net cash provided by (used in) financing activities		6,783	6,577	206
Net increase/(decrease) in cash and cash equivalents		27,374	44,266	(16,892)
Cash and Cash Equivalents - Opening balance		110,202	23,222	86,980
Cash transfers from MoG restructure	19	(104,613)	(51,766)	(52,847)
Cash and Cash Equivalents - Closing balance		32,963	15,722	17,241

E1 Budgetary Reporting Disclosures (continued)

E1-3 Explanation of Major Variances – Statement of Cash Flows (continued)

Variance notes

10. Service appropriation receipts

Service appropriation receipts were \$43.45 million lower than the budget of \$269.84 million mainly due to Treasury approved funding adjustments from 2024-25 to 2025-26, offset by budget outcomes commencing in 2024-25.

11. User charges and fees

User charges and fees were \$7.25 million lower than budget of \$10.26 million mainly due to transfer out of functions charging fees as part November 2024 MoG changes.

12. GST input tax credits received from ATO

GST input tax credits received from ATO was \$13.90 million higher than nil budget mainly due to the unknown timing of GST receipts.

13. Other inflows

Other inflows were \$27.71 million lower than \$30.91 million budget mainly due to transfer out of functions as part November 2024 MoG changes.

14. Employee expenses

Employee expenses were \$22.97 million lower than \$103.40 million budget mainly related to cessation of Path to Treaty related activities due to legislative repeal, and the department running a higher than anticipated vacancy rate during the year.

15. Supplies and services

Supplies and services were \$25.18 million lower than \$110.37 million budget mainly due to program underspends subsequently deferred into 2025-26 with Treasury approval.

16. Grants and subsidies

Grants and subsidies were \$6.02 million lower than budget of \$52.42 million mainly due to Queensland Treasury approved deferrals of \$7.9 million into the future financial years, offset by \$1.9 million rolled over from 2023-24 year.

17. GST paid to suppliers

GST paid to suppliers were \$12.16 million higher than the nil budget mainly due to the unknown timing of GST payments.

18. Loans and advances redeemed, loans and advances made, proceeds from borrowings, and borrowing redemptions

Loans and advances redeemed, loans and advances made, proceeds from borrowings, and borrowing redemptions total net variance was nil. As a result of the transfer out of Arts Queensland, the RFFF loan was paid in full prior to the transfer.

19. Cash transfers from MoG restructure

Cash transfers from MoG restructure were \$52.85 million higher than budget of \$51.77 million due to the timing of November 2024 machinery-of-government change adjustments taking effect within the Treasury cash funding module.

Other Key Information

F1 Key Management Personnel Disclosures

F1-1 Details of Key Management Personnel and Remuneration Expense

The department's responsible Minister is identified as part of the department's Key Management Personnel (KMP), consistent with additional guidance included in AASB 124 *Related Party Disclosures*. From 1 November 2024, the department operated under the Honourable Fiona Simpson MP, Minister for Women and Women's Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism. Formerly, the department operated under the Honourable Leeanne Enoch MP, Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts. The following details for non-ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2024-25 and 2023-24. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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. The remuneration expenses disclosed include the substantive KMP's remuneration expenses as well as remuneration earned while he/she has acted in another KMP position throughout the financial year on a short-term basis. It does not include non-KMPs acting in the position less than three months.

1 July 2024 - 30 June 2025	Short Term Employee Expenses		Other Employee Benefits			Total Expenses
	Monetary Expenses	Non-Monetary Benefits	Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	
Position	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Director-General (01/07/2024 to 31/10/2024)	167	1	5	24	222	419
Director-General (acting 01/11/2024 to 21/04/2025)	224	3	5	27	-	259
Director-General (from 22/04/2025)	53	2	2	10	-	67
Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships	294	5	8	38	-	345
Deputy Director-General, Corporate Services	253	6	6	32	-	297
Deputy Director-General, Strategic Policy, Legislation and Reform (01/07/2024 to 18/11/2024)	125	2	4	19	-	150
Deputy Director-General, Strategic Policy, Legislation and Reform (acting 19/11/2024 to 27/06/2025)	158	3	4	20	-	185
Executive Director, Multicultural Affairs Queensland (acting 01/11/2024 to 30/06/2025)	119	3	3	15	-	140
Chief Finance Officer, Corporate Services (01/07/2024 to 25/05/2025) *	206	4	5	25	-	240
Chief Human Resource Officer, Corporate Services (01/07/2024 to 25/05/2025) *	211	5	5	26	-	247
Deputy Director-General, Arts Queensland **	122	3	3	14	-	142
Deputy Director-General, Communities ***	72	2	2	10	-	86

* Due to a change in governance structure, this role ceased to be key management personnel after 25/5/2025.

** This position transferred to the Department of Education on 1 November 2024.

*** This position transferred to the Department of Families, Seniors, Disability Services and Child Safety on 1 November 2024.

F1 Key Management Personnel Disclosures (continued)

F1-1 Details of Key Management Personnel and Remuneration Expense (continued)

1 July 2023 - 30 June 2024	Short Term Employee Expenses		Other Employee Benefits			Total Expenses
	Monetary Expenses	Non-Monetary Benefits	Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	
Position	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Director-General	507	6	12	55	-	580
Deputy Director-General, Corporate Services (01/07/2023 to 19/12/2023)	146	3	3	25	-	177
Deputy Director-General, Corporate Services (acting 20/12/2023 to 30/06/2024)	135	3	3	16	-	157
Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships	279	5	7	41	-	332
Deputy Director-General, Strategic Policy, Legislation and Reform	272	5	7	37	-	321
Deputy Director-General, Arts Queensland	310	8	8	41	-	367
Deputy Director-General, Communities	262	5	6	34	-	307
Chief Human Resources Officer, Corporate Services	212	5	5	30	-	252
Chief Finance Officer, Corporate Services	101	3	3	17	-	124
Chief Finance Officer, Corporate Services (acting 02/01/2024 to 30/06/2024)	108	3	3	13	-	127

F1 Key Management Personnel Disclosures (continued)

F1-2 Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- 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;
- performance payments recognised as an expense during the year; and
- non-monetary benefits - consisting of provision of vehicle 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.

F1-3 Performance Payments

No remuneration packages for KMP provide for any performance or bonus payments.

F2 Related Party Transactions

F2-1 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from State Government for its services are appropriation revenue (refer Note B1-1) and equity injections (refer Note C8-2), both of which are provided in cash via Queensland Treasury.

The department's primary source of accommodation, motor vehicles and asset works and repairs are managed through the Department of Housing and Public Works.

The department purchases a range of services provided by other State Agencies under Memorandum of Understanding arrangements. This includes Information, Communication and Technology services from the Department of Families, Seniors, Disability Services and Child Safety, and transactional payroll and financial processing services from Queensland Shared Services, which was under the Department of Transport and Main Roads until 31 October 2024 and transferred to Department of Customer Services, Open Data and Small and Family Business from 1 November 2024.

F2-2 Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the department's operating result and/or financial position.

F3 Agency Transactions – Machinery-of-Government

Due to machinery-of-government changes outlined in note A3, the department acted as agent on behalf of the following departments for services that transferred out on 1 November 2024, but transactions continued to be processed and managed by the department. As the department performs only a custodial role in respect of these transactions, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

2025	Revenue \$'000	Expenses \$'000
Controlled		
Department of Families, Seniors, Disability Services and Child Safety	137,207	137,177
Department of Housing and Public Works	2	1,437
Department of Justice	89	10,134
Department of Local Government, Water and Volunteers	-	8,638
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	-	609
Department of the Premier and Cabinet	1,534	2,446
Total controlled	138,832	160,441
Administered		
Department of Families, Seniors, Disability Services and Child Safety	98,042	98,041
Department of Local Government, Water and Volunteers	261	169,499
Total administered	98,303	267,540

F4 First Year Application of New Accounting Standards or Change in Accounting Policy

Accounting standards applied for the first time

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

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2024-25.

F5 Climate Risk Assessment

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the department, has published a wide range of information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>.

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

Departmental accounting estimates and judgements – climate-related risks

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

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

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.

What we Look After on Behalf of Whole-of-Government

G1 Administered Items

G1-1 Schedule of Administered Income and Expenses

	Note	2025 \$'000	2024 \$'000
Administered income			
Appropriation revenue	G1-3	364,755	2,225,247
Grants and other contributions	G1-4	105,278	46,856
Other revenue		80	27
Total administered income		470,113	2,272,130
Administered expenses			
Supplies and services *		12,143	49,494
Grants and subsidies	G1-5	368,887	2,313,310
Employee expenses		-	-
Transfers of Administered Income to Government		-	-
Total administered expenses		381,030	2,362,804
Operating deficit		89,083	(90,674)

* Supplies and services are associated with community recovery activation to support Queensland communities impacted by community recovery disaster events, transferred to Department of Local Government, Water and Volunteers under machinery-of-government changes from 1 November 2024.

G1-2 Schedule of Administered Assets and Liabilities

	Note	2025 \$'000	2024 \$'000
Administered assets			
<i>Current</i>			
Cash and cash equivalents >		(20,470)	165,298
Receivables	G1-6	265	474
Other current assets		-	-
Total current assets		(20,205)	165,772
Total assets		(20,205)	165,772
Administered liabilities			
<i>Current</i>			
Payables	G1-7	3,175	278,236
Total current liabilities		3,175	278,236
Net administered liabilities		(23,380)	(112,464)

> The transferred-out function of Community Recovery (refer to note A1) has overdraft facilities totaling \$250 million (2023-24: \$185 million) with the Commonwealth Bank in relation to its Administered accounts. As at 30 June 2025, these facilities are drawn by \$236 million (2023-24: amount drawn \$nil and a facility limit of \$185 million), and \$20 million of the drawn overdraft remains with this department until the inter-department funds transfer is processed in 2025-26. The overdraft facility of \$250 million has transferred to the Department of Families, Seniors, Disability Services and Child Safety.

G1 Administered Items (continued)

G1-3 Appropriation Revenue

Reconciliation of payments from consolidated fund to administered income

	2025 \$'000	2024 \$'000
Budgeted appropriation	248,964	171,021
Transfers (to)/from other departments	(84,456)	47,772
Treasurer's transfers	-	32,224
Unforeseen expenditure	-	2,164,115
Lapsed administered appropriation	(14,152)	-
Total administered receipts	150,356	2,415,132
Plus: Opening balance of departmental services revenue payable	273,979	84,094
Less: Transfer of appropriation revenue payable to other Queensland Government entities – machinery-of-government changes	(59,580)	(273,979)
Plus: Closing balance of departmental services revenue payable	-	-
Administered income recognised in Note G1-1	364,755	2,225,247

This appropriation revenue is provided in cash by Queensland Treasury and funds activities and expenses that the department administers on behalf of the State Government (refer to Note A2-7).

G1-4 Grants and Other Contributions

	2025 \$'000	2024 \$'000
Commonwealth grants - Family Responsibilities Commission	2,060	2,000
Queensland Government grants - Disaster Recovery	103,218	44,856
Total	105,278	46,856

G1 Administered Items (continued)

G1-5 Grants and Subsidies

	2025 \$'000	2024 \$'000
Aboriginal and Torres Strait Islander Partnership Services		
Family Responsibilities Commission	4,937	4,565
Western Cape Communities	14,990	9,825
First Nations Treaty Institute ^	757	-
Arts Queensland		
State Library of Queensland	37,811	73,598
Queensland Art Gallery	20,379	37,089
Queensland Museum	21,562	39,412
Queensland Performing Arts Trust	6,800	11,952
Queensland Theatre Company	1,300	2,600
Screen Queensland	51,000	42,691
Community Services		
Disaster recovery *	2,073	86,063
Cost of Living Rebate	204,270	2,003,150
Queensland Veterans Council	3,008	2,365
Total grants and subsidies	368,887	2,313,310

^ Unexpended First Nations Treaty Institute grants funding (\$9.24 million) returned to the Treasury due to the repeal of Path to Treaty Act 2023.

* Losses totalling \$0.00 million (2023-24: \$0.53 million) in respect of grants subsequently identified as suspected fraudulent claims.

G1-6 Receivables

	2025 \$'000	2024 \$'000
Current		
Trade and other debtors	40	2
Appropriation Receivable	-	-
	40	2
GST input tax credits receivable	225	472
Total	265	474

G1-7 Payables

	2025 \$'000	2024 \$'000
Current		
Trade creditors and accruals	1,709	2,724
Grants payable	1,466	1,533
Deferred appropriation payable to Consolidated Fund	-	273,979
Total	3,175	278,236

G1 Administered Items (continued)

G1-8 Financial Instruments

The department does not consider that there are any material financial management risks associated with the above financial assets and liabilities.

The department has the following categories of financial assets and financial liabilities.

	Note	2025 \$'000	2024 \$'000
Financial Assets			
Cash and cash equivalents *		(20,470)	165,298
Financial assets at amortised cost:			
Current Receivables	G1-6	265	474
Total financial assets		(20,205)	165,772
Financial Liabilities			
Financial liabilities at amortised cost:			
Payables	G1-7	3,175	278,236
Total financial liabilities at amortised cost		3,175	278,236

* Refer to note G1-2 for details of bank overdraft facilities held by the department.

G1 Administered Items (continued)

G1-9 Administered Activities – Budgetary Reporting Disclosures

This note compares the adjusted budgeted figures for 2024-25 to actual results in respect of the department's major classes of administered income, expenses, assets and liabilities. An explanation of major variances for administered activities is also included.

Due to the transfer of functions resulting from the machinery-of-government (MoG) changes (refer note A3), actual expenditure to published budget is not comparable. The following notes provide broad guidance.

Administered Income and Expenses

	Variance Note	Actual 2025 \$'000	Adjusted Budget 2025 \$'000	Budget Variance 2025 \$'000
Administered income				
Appropriation revenue	1	364,755	164,508	200,247
Grants and other contributions	2	105,278	16,275	89,003
Other revenue		80	-	80
Total administered income		470,113	180,783	289,330
Administered expenses				
Supplies and services	3	12,143	-	(12,143)
Grants and subsidies	4	368,887	180,783	(188,104)
Total administered expenses		381,030	180,783	(200,247)
Operating deficit		89,083	-	89,083

Variance notes

1. Appropriation revenue

Appropriation revenue was \$200.25 million higher than budgeted \$164.51 million mainly due to 2023-24 Community Services Cost of Living Allowance (COLA) related appropriation revenue (for 4 months until transferred out under machinery-of-government changes effective 1 November 2024) rolled over to 2024-25.

2. Grants and other contributions

Grants and other contributions were \$89.00 million higher than budgeted \$16.28 million mainly due to the uncertainty in timing of funding related to Community Recovery activities.

3. Supplies and services

Supplies and services were \$12.14 million higher than nil budget mainly due to disaster response and recovery activities associated with Community Recovery in 2024-25, that is not budgeted for with certainty.

4. Grants and subsidies expenses

Grants and subsidies expenses were \$188.10 million higher than budgeted \$180.78 million mainly due to higher than originally budgeted Community Services COLA payments in 2024-25. Consistent with variance under appropriation revenue above.

G1 Administered Items (continued)

G1-9 Administered Activities – Budgetary Reporting Disclosures (continued)

Administered Assets and Liabilities

	Variance Note	Actual 2025 \$'000	Adjusted Budget 2025 \$'000	Budget Variance 2025 \$'000
Administered assets				
<i>Current</i>				
Cash and cash equivalents	5	(20,470)	(11,925)	(8,545)
Receivables		265	1,902	(1,637)
Total current assets		(20,205)	(10,023)	(10,182)
Total assets		(20,205)	(10,023)	(10,182)
Administered liabilities				
<i>Current</i>				
Payables	6	3,175	11,755	8,580
Accrued employee benefits		-	10	10
Total current liabilities		3,175	11,765	8,590
Net administered liabilities		(23,380)	(21,788)	(1,592)

Variance notes

5. Cash and cash equivalents

Cash and cash equivalents were \$8.55 million higher than budgeted (\$11.93) million mainly due to a transfer out of balances for November 2024 machinery-of-government transfers outs.

6. Payables

Payable were \$8.58 million lower than budgeted \$11.76 million due to November 2024 machinery-of-government transfers outs.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Management Certificate
For the year ended 30 June 2025

**CERTIFICATE OF THE DEPARTMENT OF WOMEN, ABORIGINAL AND TORRES STRAIT ISLANDER PARTNERSHIPS
AND MULTICULTURALISM**

These general-purpose financial statements have been prepared pursuant to s.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 s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;
and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism (the department) for the financial year ended 30 June 2025 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the department, acknowledges responsibility under s.7 and s.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.



Amlt Niresh Prasad, CA, CPA
Acting Chief Finance Officer



Natalie Wilde
Director-General

27 August 2025

27 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism (the parent) and its controlled entities (the group).

The financial report comprises the statements of financial position and statements of assets and liabilities by major departmental service as at 30 June 2025, the statements of comprehensive income, statements of changes in equity, statements of cash flows and statements 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 parent's and group's financial position as at 30 June 2025, and their 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 parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Responsibilities of the 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 group'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 group 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/ar3.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

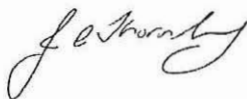
Statement

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.



Jacqueline Thornley
as delegate of the Auditor-General

30 August 2025

Queensland Audit Office
Brisbane

