

ANNUAL REPORT 2023–2024

Department of Treaty,
Aboriginal and Torres
Strait Islander
Partnerships,
Communities and
the Arts



Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts Annual Report 2023–2024

Purpose of annual report

This annual report provides information about the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts financial and non-financial performance for 2023–2024. 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.

We recognise it is our collective efforts and responsibility as individuals, communities and governments to ensure equality, recognition and advancement of Aboriginal and Torres Strait Islander Queenslanders across all aspects of society and everyday life.

We are committed to working with, representing, advocating for, and promoting the needs of Aboriginal and Torres Strait Islander Queenslanders with unwavering determination, passion and persistence.

As we reflect on the past and give hope for the future, we walk together on our shared journey of reconciliation where all Queenslanders are equal and the diversity of Aboriginal and Torres Strait Islander cultures and communities across Queensland are fully recognised, respected and valued by all Queenslanders.

Letter of Compliance



Office of the
Director-General

Department of
Treaty, Aboriginal and
Torres Strait Islander Partnerships,
Communities and the Arts

11 September 2024

The Honourable Leeanne Enoch MP
Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships,
Minister for Communities and Minister for the Arts
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the 2023–2024 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 7 – pages 74-76 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to be 'C. O'Connor'.

C. O'Connor
Director-General
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts

Message from the Director-General

In 2023–2024, the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (the department) delivered services and supports for Queenslanders to help build vibrant, inclusive and cohesive communities across the state.

The department supported Queenslanders to put food on the table through food relief services and assisted more children get the best start to the school day through the school breakfast programs.

We also delivered Community Recovery services responses during one of Queensland’s most active disaster seasons in recent years, with widespread and destructive natural disasters which included bushfires, severe storms, cyclones and flooding. During the 2023–2024 disaster season, our teams processed 278,450 Personal Hardship Assistance Grant applications and paid a total of \$80.1 million in grant funds benefitting 377,329 people.

We co-designed and launched a suite of important new strategies in collaboration with colleagues and partners across the sector, including *Neighbourhood Centres – our shared vision for a vibrant Neighbourhood Centre system in Queensland*, a *Young Queenslanders Strategy*, and *Pride in our Communities 2024–2032*, Queensland’s first Lesbian, Gay, Bisexual, Trans, Queer, Intersex, Asexual, plus (LGBTQIA+) strategy to drive greater inclusivity for Queenslanders.

Reforms updating the *Public Records Bill 2023* for the modern era were passed in 2023. These changes strengthen government recordkeeping practices and recognise the importance of the records of First Nations peoples.

The department continues to lead the Queensland Government response to the complex issues represented in the *National Agreement on Closing the Gap*, supporting community-led, place-based programs focused on wellbeing and community safety, as well as reconciliation, truth-telling and healing. The *Path to Treaty Act 2023* become law upon proclamation on 26 April 2024, along with the announcement of members of the Truth-telling and Healing Inquiry (Inquiry), enabling truth-telling in Queensland to progress. This is essential to build community understanding of Queensland’s shared history and to support the healing process for our state.

I have also been extremely pleased to see all departments progressing the development and publication of their Reframing the Relationship plans this year, under the new provisions of the *Public Sector Act 2022*, to ensure a culturally capable and responsive public service.

During 2023–2024, the department welcomed the Office for Veterans, Queensland Veterans’ Council Secretariat and Screen Queensland to the portfolio.

The department is dedicated to continuously improving support for veterans and their families, particularly in the key areas of assistance and partnership; transitioning to civilian life; employment, housing, and legal matters; health and wellbeing; and financial support and assistance for commemorative events.

We are also delivering on the Queensland Government’s 10-year *Creative Together* roadmap to renew and transform the state through creativity, including investing in the creation of new works, creative employment and the delivery of impactful exhibitions and events. The department remains focussed on supporting live music venues, future-proofing cultural infrastructure, and positioning Queensland as a destination of choice for screen production.

As a result of the hard work of our staff and partners, we have provided a strong foundation towards social and economic wellbeing, supported by a vibrant art, culture and creativity sector, and we are well placed to achieve our strategic objectives outlined in the *Strategic Plan 2023–2027* (updated on 18 March 2024).



C. O'Connor
Director-General

01 Our department

Machinery of government changes

As a result of machinery of government changes that came into effect on 18 December 2023, the Office for Veterans and Queensland Veterans Council Secretariat functions, and the Screen Industry Development (Screen Queensland) function which is a state government-owned agency, were transferred from the Department of the Premier and Cabinet to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Incoming divisions or functions

The following table outlines those divisions or functions that joined the department due to machinery of government changes on 18 December 2023, and the related annual reports where the financial statements can be located for the 2023–2024 reporting period.

Joined the department	Date of transfer	Related annual report*
Office for Veterans	18 December 2023	Department of the Premier and Cabinet
Queensland Veterans Council Secretariat	18 December 2023	Department of the Premier and Cabinet
Screen Industry Development (Screen Queensland)	18 December 2023	Department of the Premier and Cabinet

* Financial statements for the period 1 July 2023 to 31 December 2023 can be found in the related final report.

Incoming statutory body

As a result of the machinery of government changes, the Queensland Veterans Council was transferred to the Honourable Minister Leeanne Enoch's portfolio from 18 December 2023. This statutory body is required to produce its own annual report.

About us

Vision

To work with Aboriginal and Torres Strait Islander peoples, and non-Indigenous Queenslanders, to build a new future and support thriving communities where all can enjoy high levels of social and economic wellbeing, supported by a vibrant arts and cultural sector.

Purpose

To be effective leaders and partners in ensuring Queenslanders thrive socially, economically and culturally.

Contribution to the Queensland Government's objectives for the community

The priorities and objectives of the Queensland Government guide and frame the department's strategic direction. The department contributes to the government's objectives for the community by aligning its departmental objectives and service areas to these objectives:

Queensland Government's objectives for the community	Department's strategic objectives	Department's service areas
<p>Good jobs: Good, secure jobs in our traditional and emerging industries.</p> <p>Better services: Deliver even better services right across Queensland.</p> <p>Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.</p>	<p>Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery.</p> <p>Foster safe and connected communities.</p>	<p>Treaty and Aboriginal and Torres Strait Islander Partnerships Services</p> <p>To work in partnership with Aboriginal and Torres Strait Islander peoples to reframe the relationship and Close the Gap in life outcomes through improved service delivery and increased cultural, social and economic opportunities.</p>
	<p>Foster safe and connected communities.</p> <p>Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives.</p>	<p>Community Services</p> <p>Building communities that support and empower every person to connect, participate, contribute and thrive, including through accessible, timely and responsive community services and support for Queenslanders.</p> <p>Veterans</p> <p>Engagement with the veterans community, partners and stakeholders to develop, coordinate and implement policies, programs and initiatives.</p>
	<p>Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives.</p>	<p>Youth Engagement</p> <p>Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes.</p> <p>Provide opportunities to strengthen youth leadership capabilities.</p> <p>Coordinate a collaborative Safer Schoolies Response to enhance the safety of young people and minimise disruption to the local community.</p>
	<p>Enhance Queenslanders' access to arts and culture.</p>	<p>Arts Queensland</p> <p>Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences and cultural infrastructure.</p>

Our operating environment

During 2023–2024, the department’s operating environment included:

- machinery of government changes which provided an opportunity to strengthen our commitment to ensuring Queenslanders thrive socially, culturally and economically
- widespread destructive impacts of concurrent, overlapping, severe weather events across Queensland, from bushfires and severe storms to cyclones and flooding. This required resilience and the ability to adjust our way of working to deliver services while responding to natural disasters
- implementing significant reforms to reframe the Queensland Government’s relationship with Aboriginal and Torres Strait Islander peoples, including the commencement of the *Path to Treaty Act 2023* as well as leading the Queensland Government’s commitments under the *National Agreement on Closing the Gap*
- progressing the priority reforms of the *National Agreement on Closing the Gap*, including partnerships and shared decision-making through the establishment of Local Decision-Making Bodies
- investing in cost-of-living relief measures such as food relief, emergency relief, and financial counselling and resilience services, to ensure support for as many Queenslanders as possible
- continuing to work with strategic partners, local leaders, industry, non-government organisations and communities to deliver on the Queensland Government’s priorities and improve the economic, cultural and social outcomes of Queenslanders
- continuing to create opportunities for young people to have their voices heard on matters of interest and importance to them, and to shape the future of Queensland through direct involvement in the development of government programs, policies, and services, including continuing to develop a new strategy for young Queenslanders
- undertaking the largest direct community engagement program by government with LGBTQIA+ communities in Queensland’s history, to deliver the *Pride in our Communities 2024–2032: Queensland’s plan for supporting LGBTQIA+ communities to shine strategy* and *Pride in our Communities Action Plan 2024–2026: Queensland’s plan for supporting LGBTQIA+ communities to shine*
- partnering across the community and volunteering sectors to respond to enduring challenges and emerging opportunities to sustain and grow volunteering in Queensland, including through the development of a Queensland volunteering strategy
- continuing to work in partnership with the sector to develop a contemporary strategic framework to guide future investment in Neighbourhood Centres. The strategic framework: *Neighbourhood Centres – Our shared vision for a vibrant Neighbourhood Centre system in Queensland* was approved in August 2023, and formally launched by the Minister on 7 December 2023
- implementing the new *Neighbourhood Centre Initiative Guideline, Specifications and Requirements* with Neighbourhood Centres to coincide with the issuing of the new five-year contracts effective from 1 October 2023. The new contracts provide greater clarity on government expectations in relation to the delivery of services, operating hours, and reporting on activities
- strengthening and enhancing our engagement with the veteran community, partners and stakeholders to develop, coordinate and implement policies, programs and initiatives
- continuing to grow a diverse, inclusive and strong Queensland screen industry and grow the state’s international reputation as a screen hub through investment in Screen Queensland
- continuing to build a strong and sustainable arts, cultural and creative sector, focussed on strengthening sector capacity, elevating First Nations arts and growing impactful arts and cultural events across the state

- investing in initiatives that support the viability of the state’s live music industry, including funding programs designed to strengthen live music venues, and support Queensland artists’ employment opportunities.

Our key challenges

During 2023–2024 our key challenges were:

- fostering strong partnerships with Aboriginal and Torres Strait Islander peoples, and key stakeholders, to co-design policies, programs and services
- responding to disasters and other business disruption events that challenge the department’s ability to deliver improved social and economic outcomes for Queenslanders
- managing competing priorities and evolving community and stakeholder expectations impacting on the delivery of responsive, robust and secure services
- retaining and attracting capable and resilient staff.

Our key opportunities

During 2023–2024 our key opportunities were:

Shining a light on Queensland’s unique cultural identity

- showcasing Queensland’s unique arts, cultural and social identity in partnership with individuals, community, business, industry and government, to enable improved cultural, economic and social outcomes
- highlighting Queensland’s cultural maturity, confidence and arts as an expression of cultural identity, especially in the lead up to Brisbane 2032 Olympics and Paralympic Games.

Reimagining the concept of community

- leveraging the expertise of community-based providers to create safe and inclusive communities where every citizen feels valued and connected
- improving person-centred, place-based frontline services, including for disaster preparedness, resilience, response and recovery.

Reframing the relationship

- realising the benefits of embracing the world’s oldest, continuous, living cultures through local decision-making, partnerships and co-design of policies, programs and services with Aboriginal and Torres Strait Islander peoples and community partners
- working towards reconciliation and treaty through truth-telling and healing.

Closing the Gap

- driving reform through a coordinated approach to accelerate progress towards Closing the Gap and delivering genuine improvements in services and outcomes for First Nations people in Queensland
- showcasing equity and excellence as Queensland prepares for Brisbane 2032.

Innovative strategies to retain capable and resilient staff

- implementing innovative strategies to retain and attract capable and resilient staff who can anticipate and respond to emerging risks and opportunities; align demand and community and stakeholder expectations; and succeed in a rapidly changing environment.

Our values

The way in which we deliver our services, develop and support our staff, and engage with the community, reflects the Queensland public service values of:

- customers first
- ideas into action
- unleash potential
- empower people
- be courageous.

Our organisational structure

As at 30 June 2024, the department consisted of the following key areas:

Director-General

- Office of the Director-General
- Internal Audit.

Aboriginal and Torres Strait Islander Partnerships

- Closing the Gap Program Management
- Culture and Economic Participation
- Regional and Infrastructure Coordination.

Strategic Policy, Legislation and Reform

- Strategic, Policy and Legislation
- Central Inquiry Response Team.

Communities

- Community Recovery
- Community Services
- Queensland State Archives
- Office for Youth
- Office for Veterans
- Queensland Veterans Council Secretariat
- Safer Schoolies Initiative.

Arts Queensland

- Agencies, Governance and Infrastructure
- Partnership and Investment
- Strategy and Programs.

Corporate Services

- Finance, Procurement and Property Services
- Governance and Strategic Communications
- Human Resources and Ethical Standards
- Legal Affairs
- Cabinet and Executive Services
- Other Corporate Services functions are delivered via partnership arrangements.

Our executive management

Clare O'Connor **Director-General**

Bachelor of Arts, Master of Arts (Public Sector Leadership)

Ms Clare O'Connor is the Director-General of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Clare has driven significant strategic policy, program and service delivery reforms across Queensland's human services sectors, having led four state departments since 2015. Clare is the recipient of the Public Service Medal for her work in developing and supporting Queensland communities.

Clare is committed to an ambitious agenda, bringing together all functions across the portfolio and department to improve life outcomes for First Nations peoples by driving reforms aimed at Closing the Gap and to improve the social wellbeing for all Queenslanders.

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. 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 held previous Deputy Director-General roles in corporate services and strategic policy. She has also led communications and strategic engagement at the Queensland Reconstruction Authority; communications and media for the Department of the Premier and Cabinet; and the Queensland Government's Crisis Communication Network in the wake of the 2010–2011 floods and Cyclone Yasi.

Robert Willmet

Deputy Director-General | Aboriginal and Torres Strait Islander Partnerships

Bachelor of Arts, Graduate Diploma of Public Policy.

Mr Robert Willmet is a descendant of the Kuku Yalanji, Kunjen and Waanyi people of Far North and Northwest Queensland with diverse executive leadership experience gained in the private and public sectors as well as with a commercially focussed Government Owned Corporation.

Robert has experience across government in implementing economic and social programs and services. This has entailed complex reforms across various portfolios within the Australian and Queensland Governments.

Robert has deep, practical experience engaging with First Nations communities, organisations, and individuals, from remote communities to urban locations. Before re-joining the Queensland Government, Robert held a senior executive leadership position with the Australian Government.

Jason Kidd

Deputy Director-General | Communities

Bachelor of Laws, Bachelor of Social Work, Master of Philosophy in Social Work

Jason Kidd was appointed to the role of Deputy Director-General, Communities in June 2024. Prior to this Jason was the Executive Director of Strategic Policy and Legislation within the department, with a priority on First Nations focussed policy reforms.

Jason has over 23 years' experience working with community and government partners to lead significant policy and legislative reforms, as well as extensive experience in program development, service delivery and statutory oversight roles in the areas of youth development, youth justice and disability services.

Kirsten Herring PSM

Deputy Director-General | Arts Queensland

*Bachelor of Arts (Economics), Graduate Diploma (Business Administration),
Masters of Business Administration, AICD*

Ms Kirsten Herring oversees the department's investment and policy activities in the arts. This includes the Queensland Government's investment in the Queensland Cultural Centre, the funding of the state's major arts companies, corporate governance support for the state's arts statutory bodies and government-owned companies, and the delivery of the arts investment funding programs.

Narinder Singh

Acting Deputy Director-General | Corporate Services

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

Mr Narinder Singh, as Acting Deputy Director-General, Corporate Services, leads the functions of financial management, procurement, property services, human resources and ethical standards, governance and strategic communications, and legal affairs.

Narinder is an experienced Chief Finance Officer, with more than 17 years' experience in the Queensland Government, including over 10 years' experience in senior management roles.

Prior to this, Narinder worked in the private sector, primarily in the financial services industry in a variety of senior finance roles for several blue-chip organisations.

Narinder has held positions that have provided experience in financial management and governance, business planning, commercial pricing, organisational redesign and change, shareholder relations and financial risk management.

Simone Moffat-Lane

Acting Chief Finance Officer | Finance, Procurement and Property Services

Bachelor of Laws (Hons), Chartered Accountant

Ms Simone Moffat-Lane was appointed Acting Chief Finance Officer in January 2024. As a qualified Chartered Accountant, Simone brings over 15 years of experience to the role from both within the Queensland Government and the private sector.

Simone has experience across a diverse range of financial roles including external audit, internal audit, senior financial reporting positions within both private equity and ASX listed entities, and as Treasurer for a national charitable organisation. These roles have provided Simone with experience in financial governance and risk management, business management and planning, and diverse stakeholder management.

Wil Ivinson

Chief Human Resource Officer | Human Resources and Ethical Standards

Executive Masters of Public Administration, Graduate Certificate (Public Sector Administration)

Mr Wil Ivinson was appointed as Acting Chief Human Resource Officer, Human Resources and Ethical Standards in August 2022. With both an Executive Masters, and a Graduate Certificate in Public Sector Administration, Wil brings almost 30 years of experience across the Queensland public sector to the role.

Wil has worked in a range of agencies, both large and small, including the Department of Premier and Cabinet and the Department of Transport and Main Roads

Wil is an experienced human resources practitioner, with an eye for innovation and a passion for inclusion. His focus on building Aboriginal and Torres Strait Islander perspectives into workforce practices provides a unique match for his role within the department.

Executive members who left the agency during 2023–2024

Ms Rhiannan Howell (former Deputy Director-General, Corporate Services)

In December 2023, Ms Rhiannan Howell commenced a position with the Department of Environment, Science and Innovation.

Belinda Drew (former Deputy Director-General, Communities)

In April 2024, Ms Belinda Drew commenced a position with the Department of Justice and Attorney-General.

Our Governance boards and committees

Board of Management

The Board of Management is the department's principal strategic governing body, responsible for setting the strategic direction of the department, demonstrating leadership, overseeing financial and business performance, ensuring effective use of resources and supporting the Director-General as the Accountable Officer. The Board of Management meets monthly.

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
- Deputy Director-General, Communities
- Deputy Director-General, Arts Queensland
- Chief Human Resource Officer
- Chief Finance Officer
- Executive Director, Office of the Director-General.

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.*

A key highlight for the department during the financial year was the establishment of a new Committee in April 2024, represented fully by external and independent members. The former Committee consisted of two external members (Chair inclusive) and three internal departmental members. The change to the Committee composition demonstrates compliance with the *Queensland Treasury Audit Committee Guidelines: Improving Accountability and Performance* which were

updated in October 2023, requiring departmental Audit Committees to be represented fully by independent and external membership by 1 July 2025.

Membership details 1 July 2023 to 31 March 2024

Chair: Ms Susanne Ryan, external independent member

Members:

Mr Richard Moore, external independent member

Deputy Director-General, Strategic Policy, Legislation and Reform

Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships

Deputy Director-General, Communities.

Membership details 1 April 2024 to 30 June 2024

Chair: Mr Timothy Cronin, external independent member

Members:

Mr Richard Moore, external independent member

Ms Sally Noonan, external independent member

Mr Philip Wang, external independent member

Mr Daniel Abrahams, external independent member.

Key achievements of the Committee included:

- endorsement of the departmental annual financial statements and Chief Finance Officer Assurance Statement for 2022–2023
- monitoring of the project plan, internal controls and the Chief Finance Officer assurance statement preparation during 2023–2024
- endorsement of key pieces of documentation such as 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 – \$5,000 per annum (1 July – 31 March 2024)
- External Independent Member – \$7,000 per annum (1 April – 30 June 2024).

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 and Capital Committee

The purpose of the committee is to provide expert financial and budget advice to the Director-General, as the Accountable Officer; to ensure that the department meets the legislated financial management requirements; and to effectively manage the operational budget and capital investment program to optimise the use of available funds.

Fraud and Corruption Prevention Sub-Committee

The Fraud and Corruption Prevention Sub-Committee oversees the implementation of the Fraud and Corruption Control and Prevention Action Plan and the department's fraud and corruption control system. This includes monitoring the management of fraud and corruption risks through the review and endorsement of the department's Fraud and Corruption Risk Register, and regular fraud and corruption risk register reports.

Information Steering Committee

The Information Steering Committee provides oversight, advice and an authorising environment to support information communications and technology (ICT) services arrangements provided to the department by the Department of Child Safety, Seniors and Disability Services (DCSSDS), including cyber security oversight and administration of the Information Security Management System (ISMS).

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 serves as a crucial connection between divisional areas within the department. It bridges local health and safety committees with the People and Culture Committee, overseeing workplace health and safety, including approaches related to psychological well-being and mental health.

02 Our strategic objectives

The strategic objectives identified in the *Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and Arts' Strategic Plan 2023–2027*, were as follows:

1. Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery
2. Foster safe and connected communities
3. Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives
4. Enhance Queenslanders' access to arts and culture
5. Strengthen capability, innovation and governance to deliver effective, culturally responsive and agile services.

Strategic objective 1

Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and cultures are central to all engagement, design and delivery

Our strategies:

- Reframe the relationship with Aboriginal and Torres Strait Islander Queenslanders and increase the understanding of Queensland's history, particularly with non-Indigenous Queenslanders
- Work in partnership with Aboriginal and Torres Strait Islander organisations, services and communities to implement Closing the Gap by providing effective whole-of-government co-ordination and enabling local decision-making
- Develop and implement a new First Nations Economic Strategy to support economic participation outcomes and self-empowerment for Aboriginal and Torres Strait Islander peoples, businesses and communities
- Collaborate with government agencies on the implementation of the *Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP)* to increase government procurement with First Nations owned businesses
- Support the recognition, protection and conservation of Aboriginal and Torres Strait Islander cultural heritage
- Promote economic development and whole-of-government co-ordination of infrastructure works within remote and discrete Aboriginal and Torres Strait Islander communities by addressing land administration, native title, and town and environmental planning requirements
- Assist remote and discrete Aboriginal and Torres Strait Islander communities to access improved social and economic opportunities through reduction of barriers to the development of land, housing and business
- Promote First Nations peoples' participation in the renewable energy technologies and contribution to the 2030 and 2050 carbon reduction targets for Queensland
- Co-design programs, initiatives and planning at the community level and encourage local decision-making in discrete Aboriginal and Torres Strait Islander communities

- Lead whole-of government priorities including cultural capability, Indigenous languages action, reconciliation engagement and monitoring, and government treaty readiness.

Our achievements

During 2023–2024, our department progressed the following key initiatives:

Truth-telling and Healing Inquiry appointments

This Inquiry is an important part of the truth-telling and healing process in Queensland. Supported by the department, members will act independently to provide a public platform to listen and record stories, educate and build understanding about First Nations history and culture, and report to the Minister on findings.

First Nations Treaty Institute appointments

The First Nations Treaty Institute was established under the *Path to Treaty Act 2023*, which came into effect on 26 April 2024, marking an important step for Queensland's truth-telling and healing process. The Institute is a statutory body, operating independently from the Queensland Government to support Aboriginal and Torres Strait Islander peoples to participate in truth-telling and to prepare for treaty-making.

The Institute is overseen by a Council of up to 10 members, (including two co-chairs) all of whom are Aboriginal and/or Torres Strait Islander peoples.

National Agreement on Closing the Gap (National Agreement)

During the reporting period, the department:

- worked in partnership with the Queensland Aboriginal and Torres Strait Islander Coalition and released the *2023 Closing the Gap Implementation Plan, Annual Report, Snapshot Report and Stocktake of Partnership Arrangements*
- developed refreshed governance arrangements to strengthen oversight and accelerate progress for *Closing the Gap in Queensland*
- continued to work in partnership with the Queensland Aboriginal and Torres Strait Islander Coalition, which has been allocated \$2.4 million over 4 years to 2024–2025, to undertake research and consultation and provide expert and strategic advice to ensure the co-design of strategies and actions to implement the National Agreement's key priorities and targets.

Information about the *Queensland 2023 Closing the Gap Implementation Plan, and Annual Report*, can be found at: www.qld.gov.au/ctg

Local Decision-Making

The Queensland Government is committed to working with Aboriginal and Torres Strait Islander communities to increase community-led decision-making into service design and delivery through the National Agreement.

Through shared decision-making, the Queensland Government seeks to build on a community's strengths by embracing existing leadership structures, including Aboriginal and Torres Strait Islander councils and community leaders, to enable Local Decision-Making Bodies (LDMBs) that will:

- co-design and influence the delivery of services to help Close the Gap
- ensure investment makes their community stronger
- maximise opportunities from local services and industry partnerships.

During the reporting period, the department:

- provided investment mapping information to 12 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
- supported the expansion of LDMBs across First Nations communities with interim Local Decision-Making Bodies (LDMBs) now established in 10 remote and discrete communities, including the Doomadgee Place-Based Partnership*, and 20 urban and regional areas.

*Place-based partnerships aim to drive local community priorities through the Closing the Gap Framework. The community of Doomadgee is the location for the first Queensland place-based partnership, to be co-designed and delivered with the interim Local Decision-Making Bodies (LDMB), Gunawuna Jugai Ltd.

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 2023 to 30 June 2024, the Queensland Government procured over \$535 million in goods and services from 628 Indigenous businesses.

During the reporting period, the department:

- continued to drive the implementation of the QIPP
- completed an internal review of QIPP
- engaged Price Waterhouse Coopers (PwC) Indigenous Consultancy 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 QIPP. The final report will be received later in 2024.

Economic participation and whole-of-government co-ordination of infrastructure works

The Integrated Capital Works program increases employment, training and business outcomes by co-ordinating maintenance, upgrades and capital infrastructure investments to maximise economic opportunities within Queensland's remote and discrete Aboriginal and Torres Strait Islander communities.

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.

During the reporting period, the department's key achievements included:

- finalised construction of the Thursday Island Splash Park which became operational in January 2024
- continued management of the Aurukun CCTV (Closed-Circuit Television) Network funding agreement (2023–2026) to ensure ongoing maintenance and operation of the network
- continued management of the Kowanyama Men's Shed funding agreement (2022–2026) to ensure ongoing operation and maintenance of the facilities and improvement of the community environment
- continued management of the Aurukun, Mapoon, Napranum and Pormpuraaw splash park funding agreements (2021–2024) to ensure ongoing maintenance, operation and safety of the splash parks.

Economic participation – employment and infrastructure projects within the remote and discrete communities

The department increased employment, training and business opportunities for Aboriginal and Torres Strait Islander Queenslanders by leveraging the procurement associated with Queensland Government building and civil construction projects in the remote and discrete Aboriginal and Torres Strait Islander communities, through effective negotiations for Aboriginal and Torres Strait Islander economic opportunities.

Through our engagement with procuring agencies and principal contractors, 220 employment opportunities were achieved during 2023–2024 through Indigenous Employment Opportunity Plans for Aboriginal and Torres Strait Islander job seekers in remote and discrete Aboriginal and Torres Strait Islander communities.

During the reporting period, the department also:

- delivered 32 development applications for social housing, economic development, community, tourism, emergency facilities, home ownership, solar facilities and six non-government entity telecommunication towers within remote and discrete Aboriginal and Torres Strait Island Shire Councils across Queensland
- finalised land administration requirements (native title, development approval, natural hazard and environmental studies, tenure and survey) to create 205 lots suitable for development in remote and discrete Aboriginal and Torres Strait Island communities
- completed the First Nations Risk Resilience Investigation Pilot Project 2022–2024 partnering with disaster management groups and Mornington Island, Palm Island and Lockhart River councils, to improve disaster risk understanding, strengthen disaster risk management, and improve preparedness and recovery
- registered 13 survey plans creating 52 new lots and four road openings
- completed eight leasing activities to enable 40-year leases, a farming lease and leases for social housing.

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

Job outcomes were achieved by facilitating compliant Indigenous Employment Opportunity Plans for eligible projects with procuring agencies and principal contractors; monitoring the employment and business supply outcomes during construction; and ensuring that outcomes achieved were uploaded by the principal contractor on the Training Policy Administration System.

During the reporting period, the following employment and business outcomes were reported across 23 completed Indigenous projects under the Training Policy outside the remote and discrete Aboriginal and Torres Strait Islander communities:

- 29,219 hours of work or training opportunities for 150 Aboriginal and Torres Strait Islander peoples
- 4,526 hours of accredited training for 27 Aboriginal and Torres Strait Islander workers
- over \$8.43 million worth of contracts awarded to 50 Indigenous businesses.

The department worked collaboratively 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
- brokering government partnered projects to build Indigenous business capacity in industries including, agritourism and native food development
- fostering a strong cultural experience economy in the lead up to the Brisbane 2032 Olympics and Paralympic Games

- co-designing in collaboration with community, the new Coen Art Centre Precinct Plan. This will create:
 - a place of pride for the community to showcase their culture
 - a space for artists to expose stunning arts and crafts, paintings, prints, works on paper, textiles, weavings, artefacts, and a range of merchandise.

Promote First Nations peoples' participation in the renewable energy technologies

The department, in partnership and collaboration with Aboriginal and Torres Strait Islander stakeholders:

- developed the Northern Peninsula Area (NPA) Climate and Economic Master Plan to identify NPA's Carbon Footprint, renewable energy sources, economic development, investment and job opportunities
- increased access to renewable technologies information for remote and discrete Aboriginal and Torres Strait Island councils by inviting relevant state agency authorities to attend and provide updates during Technical Working Group Meetings.

Ministerial and Government Champions program

The department administers the Ministerial and Government Champions program to provide an opportunity for Queensland Government Ministers, and Chief Executives to work collaboratively with identified communities towards improving life outcomes for Aboriginal and Torres Strait Islander peoples.

Through strong, open partnerships between the Ministerial and Government Champions, Councils, service providers, individuals and families, facilitating improved access to government networks and providing a single point of contact for communities. This cuts through bureaucratic complexity and layers to deliver results, including:

- improvements in telecommunication infrastructure and capacity
- improvements in water supply and sewerage infrastructure
- supporting community decision-making with the implementation of local decision-making bodies
- improvements in road maintenance
- improvement in food security.

During the reporting period, the department:

- maintained and provided up-to-date community profiles for each Government Champion in preparation for their community visits
- published an updated list of the Government Champions for each community on its website.

Queensland Government Reconciliation Action Plan 2023–2025

The *Queensland Government Reconciliation Action Plan 2023–2025* (the Plan) was developed to advance reconciliation in partnership with First Nations Queenslanders and non-Indigenous Queenslanders. The first annual reporting period for the current Plan will commence in July 2024.

The department has also administered the Celebrating Reconciliation Grants program and Indigenous Languages Grants programs, to foster reconciliation and support the delivery of commitments outlined in the Plan.

Cultural Capability

On 1 March 2023, the Queensland Government replaced the *Public Service Act 2008* with the *Public Sector Act 2022*. Accountability has been bolstered by the *Public Sector Act 2022* that embeds the Reframing the Relationship approach into legislation.

Queensland Government departments now have an obligation under the *Public Sector Act 2022* to develop, publish, implement and annually audit a Reframing the Relationship Plan that promotes cultural capability and cultural safety, reflecting the Queensland Government's commitment to reframe the relationship with Aboriginal and Torres Strait Islander peoples.

During the reporting period:

- the department supported 20 Queensland Government agencies to develop their Reframing the Relationship Plans as part of the Queensland Government's action and commitment to the *Aboriginal and Torres Strait Islander Cultural Capability Framework*
- all agencies continued working on their implementation and conducted a self-audit of the plans.

Indigenous languages action

The department led the Queensland Government's participation in the national Languages Policy Partnership and developed the *Many Voices: Queensland Aboriginal and Torres Strait Islander Second Languages Policy Action Plan (2023–2025)* (Many Voices Policy) to oversee the government's contributions to preserving, maintaining and promoting Aboriginal and Torres Strait Islander languages.

The Many Voices Policy, and connected action plans, are complemented by an Indigenous Language Grants program.

In May 2024, the department commenced the establishment of a Languages Monitoring Committee, comprising agency representatives and members of the community who possess expertise and deep knowledge about Aboriginal or Torres Strait Islander languages. The Committee will be tasked with a review of the effectiveness of the languages initiatives in Queensland.

Strategic objective 2

Foster safe and connected communities

Our strategies:

- Strengthen our communities by leading the delivery of the whole-of-Government *Communities 2032 Strategy* and first action plan
- Develop Queensland's first whole-of-government LGBTQIA+ Strategy
- Deliver initiatives that address the causes and impacts of social isolation and loneliness
- Create safe places for Queenslanders to share stories and histories and create a sense of connection, particularly through Neighbourhood Centres
- Partner with community leadership to deliver community-led initiatives to improve Aboriginal and Torres Strait Islander peoples' social and emotional wellbeing
- Support communities to protect and value Aboriginal and Torres Strait Islander cultures and heritage, through the administration and modernisation of Aboriginal and Torres Strait Islander cultural heritage legislation
- Support building the capability and accountability for delivering culturally informed Domestic and Family Violence responses for Aboriginal and Torres Strait Islander peoples
- Support the development and implementation of holistic community safety plans and wellbeing initiatives that embed a trauma-informed approach
- Increase climate change mitigation to improve community safety, and promote and support policies and programs designed to assess and mitigate natural hazards in remote and discrete Aboriginal and Torres Strait Islander communities
- Provide Aboriginal and Torres Strait Islander peoples, and their representatives, with access to departmental historical records related to community and personal histories
- Enhance engagement with the veterans community, partners and stakeholders to develop, coordinate and implement policies, programs and initiatives to support veterans.

Our achievements

During 2023–2024, our department progressed the following key initiatives:

Community-led initiatives to improve Aboriginal and Torres Strait Islander peoples' social and emotional wellbeing outcomes

Social Reinvestment encourages a community-led, innovative and strengths-based solution to local priorities through an incentive funding model which aims to reduce demand on government services by encouraging sustained and measurable improvements in social and economic outcomes. Initiatives were funded across Northern Peninsula Area, Torres Strait, Mackay, Cherbourg, Aurukun, Mount Isa, Gympie, Townsville, Cairns, Mapoon, Kowanyama, and Doomadgee, to improve community safety, social and emotional wellbeing, and education and employment outcomes over the long-term.

During 2023–2024, the department:

- delivered with key partners (including local councils and the Queensland Mental Health Commission), a suite of programs aimed at embedding community leadership and local priorities

- delivered locally-led programs aimed at improving mental health, social and emotional wellbeing outcomes and reducing rates of suicide in First Nations communities, in partnership with the Queensland Mental Health Commission. Locations of the initiatives included:
 - Strathpine
 - Woorabinda
 - Cairns
 - Napranum
 - Inala
 - Coen
 - Minjerribah (North Stradbroke Island)
 - Palm Island
 - Fraser Coast region.
- supported the development of two locally-led Action Plans and one social reinvestment project to address domestic and family violence in the Torres Strait, Hope Vale and Yarrabah
- supported community-centred engagement in the Yarrabah Positive and Respectful Relationships project, including: the establishment of a young people’s project committee and supporting the growth of their leadership skills; providing secretariat support for the local youth sector project governance group; and promoting opportunities for local collaboration and partnerships to progress the initiative
- administered \$3 million over two years to support First Nations families to make applications for legal recognition of Torres Strait Islander traditional child rearing practices by continuing to operationalise the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Child Rearing Practice) Act 2020*.

Community Safety Plans

Community Safety Plans (CSPs) are a key element of the renewed approach to alcohol management as they are locally-led, co-designed strategies to improve community safety and wellbeing; reduce the demand for, and harm from, alcohol; address sly grog and homebrew; and promote a safe alcohol culture.

In 2023–2024, the Queensland Government invested \$865,000 in supporting leaders in alcohol-restricted communities to locally self-manage community safety, and to design and implement local strategies to reduce harm in community areas caused by alcohol misuse and associated violence.

During the reporting period, the department:

- continued to support the implementation of CSPs across 15 Local Government Areas to ensure strategies and services that support alcohol management are culturally sensitive, appropriate and accessible
- co-designed strategies to address illicit alcohol in partnership with the Torres and Cape Indigenous Council Alliance
- progressed funding towards locally-led initiatives targeting sly grog and home brew in Aurukun, Lockhart River, Mornington, Kowanyama and Pormpuraaw
- continued to support local communities with their Alcohol Management Plans focussed on addressing sly grog and homebrew and implementing local programs and services.

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

- facilitating 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 35,815 cultural heritage searches on the cultural heritage online portal
- added 869 new site locations to the Aboriginal and Torres Strait Islander cultural heritage database under Part 5 of the legislation
- approved and registered 25 cultural heritage management plans in accordance with Part 7 of the Cultural Heritage Acts
- used the outcomes of the Queensland Cultural Heritage Acts review to contribute to, and participate in, the national conversation about the modernisation of Aboriginal and Torres Strait Islander cultural heritage legislation
- approved one cultural heritage body in accordance with Part 4 of the Cultural Heritage Acts
- managed six cases of discovered ancestral remains in accordance with Part 2 of the Cultural Heritage Acts.

Climate change mitigation to improve community safety

The department, through the *State Planning Policy 2017*, supports and assists local government advance Aboriginal and Torres Strait Islander knowledge in natural hazard management and decision-making planning for a resilient community.

During the reporting period, the department:

- facilitated 11 natural hazard studies to reduce risk for flood and bushfire associated with proposed development, and nine environmental studies to improve biodiversity and geotechnical risk
- analysed and provided advice to the remote and discrete Aboriginal and Torres Strait Islander local governments enabling decision-making.

Connectivity

The department, through the *Planning Act 2016*, supports and assists local government advance Aboriginal and Torres Strait Islander knowledge in land administration and decision-making.

During the reporting period, the department:

- enabled seven development applications for the development of communication towers including National Broadband Network (NBN) connections
- analysed and provided advice to three development enquiries for the upgrade of existing communication facilities.

Historical records related to community and personal histories

The department finalised 415 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.

Communities 2032

Communities 2032 is a first-of-its-kind, whole-of-community and whole-of-government vision for Queensland communities where every person is empowered to connect, participate, contribute and thrive. We have seen significant achievements and progress made over the past year, including the release of \$3.4 million through the first round of the *Communities Innovation Fund*, and the continued work in rebuilding the Queensland community services sector which included providing greater

funding certainty to many of the service providers that we work with by implementing five-year contracts, where possible. *Neighbourhood Centres – Our shared vision for a vibrant Neighbourhood Centre system in Queensland* was launched, co-designed with the sector, and this work guides contemporary, place-based and flexible implementation of our record \$115.8 million investment in Neighbourhood Centres from the 2022–2023 Budget.

Pride in our Communities, Queensland's first whole-of-government LGBTQIA+ Strategy and first action plan

On 29 June 2024, *Pride in our Communities 2024–2032: Queensland's plan for supporting LGBTQIA+ communities to shine* (Pride in our Communities) was launched, alongside the first *Pride in our Communities Action Plan 2024–2026* (the Action Plan). Pride in our Communities is the Queensland Government's first whole-of-government strategy for Lesbian, Gay, Bisexual, Trans, Queer, Intersex, Asexual, plus (LGBTQIA+) communities, and fulfils commitments made in *Communities 2032* to amplify the voices of LGBTQIA+ communities in Queensland.

The strategy and action plan were developed following the largest direct community engagement process with LGBTQIA+ communities in Queensland's history delivered throughout 2023–2024, which spanned 17 regional towns and urban centres across the state, provided online workshops to ensure all LGBTQIA+ Queenslanders were able to have a say, connected with 16 regional LGBTQIA+ networks and social groups. The department surveyed nearly 500 LGBTQIA+ community members online, and included targeted, culturally safe engagement with First Nations LGBTQIA+ people, trans and gender diverse people, Rainbow Families, LGBTQIA+ sex workers, LGBTQIA+ young people and seniors, and sector organisations representing intersex people, LGBTQIA+ veterans, and people in custodial settings.

Pride in our Communities was developed in close partnership with the Queensland LGBTQ+ Roundtable, the key engagement mechanism for LGBTQIA+ communities to discuss issues, challenges and opportunities with the Queensland Government.

Pride in our Communities is a long-term plan to support Queensland's diverse LGBTQIA+ communities to be connected, celebrated and supported, to live authentically and thrive. The Action Plan sets out whole-of-government actions, as well as actions developed in collaboration with Queensland Government agencies to address issues of concern for LGBTQIA+ Queenslanders, against the strategy's three key impact areas:

- embedding an LGBTQIA+ inclusive culture, by increasing visibility, knowledge and understanding of LGBTQIA+ communities
- fostering stronger communities and connections that support LGBTQIA+ people to belong and to thrive in communities across Queensland
- providing responsive, inclusive and accessible services across Queensland that are welcoming and safe for LGBTQIA+ people to access.

Developing a Volunteering Strategy for Queensland

Through the *Communities 2032 Action Plan 2022–2025*, the Queensland Government has committed to developing a new, whole-of-government volunteering strategy for Queensland in partnership with volunteering leaders and volunteer-involving organisations. Strategy development is being led by our department and will seek to respond to enduring challenges and opportunities to sustain and grow volunteering in Queensland.

During the reporting period, the department delivered multiple rounds of sector and government consultation, as part of the ongoing work to develop the strategy.

Responding to social isolation and loneliness

The department is leading the implementation of the Queensland Government's response to the recommendations of the *Parliamentary Inquiry into social isolation and loneliness in Queensland*.

During the reporting period, the department:

- commenced a feasibility study into models of social prescription in Queensland
- progressed the delivery of two research projects to identify best practice to prevent and address social isolation and loneliness, including the experiences of First Nations people
- consulted with stakeholders to identify opportunities to place social work students in Queensland Neighbourhood Centres to help build the capacity of workers, build university partnerships and support programs that better respond to social isolation and loneliness.

Wujal Wujal 60-day Plan

After Tropical Cyclone Jasper crossed the mainland near Wujal Wujal on 13 December 2023, five days of intense rainfall fell in this small community, causing major flooding and the evacuation of almost 300 residents. The community sustained substantial damage to residential dwellings, roads and community infrastructure, resulting in the displacement of the entire community, just days before Christmas, and for several months.

In recognition of the extraordinary human-impact to the displaced community, the prolonged disconnection from culture and Country, and that the repatriation of residents was dependent on the restoration of key infrastructure from within the responsibility of multiple functional pillars, the Director-General commissioned a Sub-Committee of the State Human and Social Recovery and Resilience Group dedicated to Wujal Wujal.

This group was formed to take a human-centered approach to developing a 60-day Plan to return residents to approximately 55 homes that were not damaged by floodwaters, while work to repair homes and buildings continued; recognising that without quick, targeted and coordinated work across government, the impact to the wellbeing of displaced residents and future human and social recovery outcomes would be significantly diminished.

A place-based and culturally appropriate approach involved a collaborative effort across the functional recovery pillars, and with key support from agencies and non-government organisations. Together, this Sub-Committee worked tirelessly to quickly restore homes, infrastructure and services, allowing the return of the first residents home to Wujal Wujal from mid-April 2024.

The department participated in a community healing ceremony, welcoming residents back home to Wujal Wujal, and the surrounding communities, and taking an important step to reconnect to culture and Country and move forward on the path to recovery.

Supporting veterans and their families

The Queensland Government is funding a number of initiatives aimed at enhancing support for veterans and their families. These initiatives address key areas for veterans such as, support for transitioning to civilian employment and housing; legal support; supporting veteran's health and wellbeing; and financial support and assistance for commemorative events.

During the reporting period, the department led or supported the following activities:

Employment, housing and legal support

- continued to support veteran employment services in the Townsville region through an agreement with The Oasis Townsville
- continued the \$600,000 legal assistance pilot program with the Department of Justice and Attorney-General, and Townsville Community Law, to provide advocacy and legal assistance services to veterans and their families

- continued the delivery of the \$1.8 million veterans' homelessness program with an agreement with the Department of Housing and The Salvation Army, assisting veterans who are homeless or at risk of becoming homeless
- continued to work with TAFE Queensland to provide free TAFE and apprenticeships for up to 300 veterans transitioning to civilian employment
- commenced the third round of the sector-wide mentoring program for veterans employed in the Queensland Government
- represented the Queensland Government at forums, including Australian Defence Force Member and Family Transition Seminars and the Commonwealth States and Territories Committee
- delivered initiatives and events for members of the Queensland Government's Veterans' Network.

Health and wellbeing support

- continued the Veterans' Health and Wellbeing Research Grants Program with \$500,000 funding to support research to identify new and better ways to strengthen and foster veterans' health and wellbeing
- continued to support the Queensland Government's input into the Royal Commission into Defence and Veteran Suicide, and preparations for the tabling of the final report in September 2024.

Financial support and assistance for commemorative events

- supported the Queensland Veterans' Council to deliver the 2023 Anzac Day Trust grants program by providing more than \$1.6 million to 169 approved applicants; with the final round of the Anzac Day Trust COVID-19 grants program providing \$178,000 to 10 veterans' organisations to assist veterans affected by COVID-19 and to deliver COVID-Safe commemorative events
- assisted the transition of Anzac Square to the trusteeship of the Queensland Veteran's Council and supported the delivery of the ongoing operation of Anzac Square, and its Memorial Galleries
- administered round three of the Queensland Remembers Grants Program which is providing more than \$1.5 million to 28 veterans' organisations' capital works programs and community grants for memorials, events and projects
- supported the commemoration of the War Widows Day in Queensland.

Safer Schoolies Initiative

Safer Schoolies is a Queensland Government safety initiative that aims to support school leavers in making good choices during end of school celebrations across the state.

During the reporting period, the department:

- delivered a successful *2023 Safer Schoolies Initiative*, resulting in a:
 - 30 per cent increase in Schoolies themed education sessions delivering safety messages to 27,903 Year 12 students across Queensland
 - 67 per cent decrease in school leaver arrests compared to 2022.

Strategic objective 3

Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives

Our strategies:

- Champion place-based and community-led solutions to improve social and economic outcomes
- Place communities and Neighbourhood Centres at the centre of the design and delivery of frontline services
- Invest in a range of community support, transport, food and emergency relief services
- Deliver community recovery activities and services in response to disasters or community trauma
- Promote and preserve the Queensland State Archives collection for the benefit of current and future generations
- Facilitate and increase access to the Queensland State Archives collection through excellent customer service, strategic stakeholder engagement, and community programming
- Secure important digital records created by government for current and future generations' use
- Partner, collaborate, and engage with First Nations peoples in the review, design and operation of frontline services
- Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, to enable them to shape social and economic outcomes
- Ensure young people are included in the design and implementation of policies and programs.

Our achievements

During 2023–2024, our department progressed the following key initiatives:

Supporting Neighbourhood Centres

Neighbourhood Centres, located in rural, remote and urban locations, provide critical social infrastructure, play a key role in building community connection and cohesion, and provide services and supports that help the lives of hundreds of thousands of Queenslanders that visit Neighbourhood Centres each year.

During the reporting period, the department:

- invested \$125.6 million over four years, with \$7.7 million being allocated in 2023–2024 to strengthen the community and social service sector with a focus on elevating the role and functioning of Neighbourhood Centres.
- continued working in partnership with the sector to develop a contemporary strategic framework to guide future investment in Neighbourhood Centres. The strategic framework: *Neighbourhood Centres – Our shared vision for a vibrant Neighbourhood Centre system in Queensland* was approved in August 2023, and formally launched by the Minister on 7 December 2023.

Supporting Communities

During the reporting period, the department supported the delivery of accessible, timely and responsive community services and support for Queenslanders by:

- administering an additional \$3.9 million in Food Relief and Emergency Relief to expand the reach of services across Queensland
- administering additional funding as part of \$2.685 million over two years for the extension and expansion of school breakfast programs
- implementing improvements to the Queensland Community Support Scheme, including five-year funding terms, which commenced on 1 July 2023, to provide funding certainty, and enhanced funding metrics to better support sector workforce and sustainability
- delivering financial counselling and resilience services across 26 locations across Queensland, providing 9,912 Queenslanders with over 26,000 hours of support including early intervention such as help with budgeting and understanding finances, through to complex matters such as advocacy support, including liaising with creditors, negotiating debt waivers, establishing debt repayment plans, and case management
- funding 26 Public Intoxication Program services in eight locations (Brisbane, Sunshine Coast, Rockhampton, Mackay, Mount Isa, Townsville, Palm Island and Cairns) with the view to increasing to 30 services in 2024–2025
- committing \$702,622 to meal delivery services, including Meals on Wheels services across the state, with a further \$150,000 to Queensland Meals on Wheels to facilitate its role as the Peak body for Meals on Wheels in Queensland, and supporting 84 providers to deliver meals across 100 locations throughout Queensland.

Championing place-based and community-led solutions

The department continues to support place-based initiatives across the state which are improving outcomes for children through systems change.

In 2023–2024, the department committed to a further 5-year partnership under the Australian Government's Stronger Places, Stronger People collective impact initiative for Logan, Gladstone, and Rockhampton.

Delivering community recovery activities

The department is the lead agency in co-ordinating human and social recovery services when disasters such as floods, fires, cyclones and disease outbreaks occur in Queensland. The response includes deployment of the Community Recovery Ready Reserve workforce.

During 2023–2024, the department:

- through Community Recovery, was activated to lead the co-ordination and delivery of human and social recovery supports and services for affected communities in response to the following natural disaster events, incidents and crises across Queensland:
 - Southern Queensland Bushfires
 - Western and Darling Downs Bushfires (October 2023)
 - Bundaberg and Gladstone Bushfires (October 2023)
 - Northern Queensland Bushfires (18 October – 8 December 2023)
 - The Pines and Condamine Farms (Toowoomba) Bushfires (November 2023)
 - Tropical Cyclone Jasper, associated rainfall and flooding (13 – 28 December 2023) (Tropical Cyclone Jasper)
 - South Queensland Severe Storms and Rainfall (24 December 2023 – 3 January 2024) (South-East Queensland Severe Storms)
 - Tropical Cyclone Kirrily, associated rainfall and flooding (25 January – 26 February 2024) (Tropical Cyclone Kirrily)

- continued to provide financial, practical, and emotional support in response to the Northern and Central Queensland monsoon and flood event (March 2023), the Western Downs Bushfires (February 2023), and the four (4) severe weather events that occurred in 2021–2022
- through our key partners, provided support for a number of incidents and crises that impacted local Queensland communities, including the following:
 - Russell Island house fires (August 2023)
 - Death of two children at Woorabinda (November 2023)
 - Gympie Boxing Day drownings (December 2023),
 - *Redbank Plains death of a woman (February 2024)
 - Burpengary Pines Village death of a resident (March 2024)
 - *South Mackay death of a woman (June 2024)

*the department partnered with the Department of Justice and Attorney-General (DJAG) to deliver support for communities affected by these significant violent crimes through the Victims of Crime Community Response (VOCCR) model.

- continued to coordinate fortnightly drinking water deliveries to residents of Couran Cove
- continued to deliver a range of extraordinary human and social funding packages under jointly funded Commonwealth-State Disaster Recovery Funding Arrangements (DRFA) to Queensland communities impacted by significant natural disaster events including:
 - \$56.6 million Category C package for the 2021–2022 Queensland Flooding events
 - \$150,000 Category D flood risk mitigation program in the Goondiwindi Local Government area for the 2021–2022 Queensland Flooding events
 - \$3.2 million Category C package for the Northern and Central Queensland Monsoon and Flooding 2023 event
- delivered a statewide UnitingCare Lifeline Community Recovery hotline to support Queenslanders impacted by disaster events who required additional emotional support.

Promoting and preserving the Queensland State Archives' collection

During the reporting period, the department:

- launched the state's first Digital Archive in May 2023. The state's digitally created archival records are now able to be preserved for future generations in Queensland State Archives' (QSA) Digital Archive which enables the storage, management and preservation of the state's permanent value digitally created records
- established a First Nations Metadata Team to improve accessibility and discoverability of records related to First Nations peoples in the archival collection and support agencies to understand and access their own documentary heritage relating to Aboriginal and Torres Strait Islander peoples
- promoted social inclusion for older people and people living with dementia through the delivery of 24 facilitated Memory Lounge sessions to 184 participants
- continued implementation of the First Nations First Program at Queensland State Archives which uses the collection to acknowledge the past and foster truth-telling and healing, to improve outcomes for Aboriginal and Torres Strait Islander Queenslanders
- delivered two First Nations language research workshops, assisting 21 language workers to revitalise Aboriginal and Torres Strait Islander languages throughout the state.

Facilitating and increasing access to the Queensland State Archives

During the reporting period, the department:

- delivered approximately 17,500 records to over 2,393 visitors to the Queensland State Archives Reading Room, and responded to over 5,600 telephone and email enquiries
- partnered with Blaklash Creative, a First Nations-led design agency, to create a welcoming and culturally safe outdoor entry space at Queensland State Archives
- facilitated online engagement with the QSA collection over three million times

- secured important digital records created by government including digitising almost 600,000 pages of archival records for access by the public and digitising 3,863 archived at-risk audio-visual items during this second year of a four-year funded project
- supported the drafting of the Public Records Bill 2023 which was passed by the Legislative Assembly and assented to on 4 December 2023. The new *Public Records Act 2023* commences on 5 December 2024 and replaces the current *Public Records Act 2002*. The new Act provides a contemporary legislative framework better suited for the digital age and commences a pro-disclosure stance for accessing public records
- partnered, collaborated, and engaged with First Nations people in the review, design and operation of frontline services.

Elevating youth perspectives

During the reporting period, the department:

- continued to develop the *Young Queenslanders Strategy and its first Action Plan 2024–2026*, informed by statewide consultation and meaningful co-design with young people through the Youth Strategy Engagement Group, consisting of up to 20 diverse young Queenslanders, and the First Nations Youth Strategy Engagement Group, consisting of 10 First Nations young Queenslanders from across the state
- delivered 26 Speak OUT events to more than 2,093 young people, including events at Ipswich, Townsville, Logan, Toowoomba, Cherbourg, Brisbane, and the Gold Coast; creating a platform for young people to express their priorities and enable Queensland Government to better understand their needs
- led Queensland Youth Week 2024, a vibrant celebration of the remarkable achievements of the state's young people, delivered in partnership with organisations across the state. Over 85 events were organised across Queensland, including two in-person events held by the department in Brisbane and Cherbourg
- supported the delivery of the 29th annual Queensland Youth Parliament program, continuing our partnership with YMCA Brisbane and Queensland Parliamentary Services to provide this opportunity to 93 young people aged 15 to 25. This non-partisan program provides a unique leadership and educational opportunity for the participants to experience Parliament firsthand, and to participate in the development, debate and passing of Youth Bills on topics of interest to young Queenslanders
- delivered the 19th annual Queensland Indigenous Youth Leadership Program supporting young First Nations Queenslanders to come together to develop leadership skills, build confidence and agency to build capacity and drive change in their local communities and beyond. This included the delivery of Speak OUT sessions to provide the attendees the platform to be involved in shaping government policies, programs, and services on matters of importance that impact them. These sessions informed the development of Queensland Government initiatives such as the First Nations Economic Strategy, development of Child Safe Standards, and Queensland's first LGBTQIA+ Strategy
- supported Queensland Parliamentary Services to deliver the Eric Deeral Indigenous Youth Parliament program, to provide an opportunity for young First Nations Queenslanders to experience Parliamentary debate and learn more about Parliamentary processes.

Ensuring young people are included in the design and implementation of policies and programs

During the reporting period, the department:

- continued to oversee the implementation of the Queensland Youth Engagement Charter, which commits all departments and agencies of the Queensland Government to listen to the voices of young people in developing policies, programs and services that affect them
- shared feedback collected from young people at Speak OUT events directly with the relevant Queensland departments, to ensure the voices and views of young Queenslanders are considered in the shaping and development of government policies, programs and services

- facilitated targeted co-design sessions and focus groups with young people to create opportunities for them to engage directly with Queensland departments in the development of content that resonates with a young audience, and in the design of new policies, programs, and services, including sessions with: Health and Wellbeing Queensland, the Commonwealth Office for Youth, and the Department of Child Safety, Seniors, and Disability Services.

Strategic objective 4

Enhance Queenslanders' access to arts and culture

Our strategies:

- Manage Queensland Government's significant investment in the arts and cultural sector including the \$50 million Grow 2022–2026 investment over four-years to support the delivery of accessible and high-quality arts and cultural experiences, including:
 - touring of arts and cultural experiences across regions, including schools touring
 - managing funds and partnerships that support the arts and cultural sector to strengthen and sustain its business, lead social change, and develop the creative workforce
 - grow Queensland's cultural reputation through arts products and cultural tourism events that share uniquely Queensland stories
- Drive arts and culture-led economic outcomes across Queensland ahead of Brisbane 2032 and ensure a significant arts and cultural legacy for Queensland
- Increase access to arts and culture through effective management and delivery of high-quality cultural infrastructure
- Grow a strong and ethical First Nations arts industry that safeguards cultures and provides economic outcomes for First Nations peoples and communities.

Our achievements

During 2023–2024, our department progressed the following key initiatives:

Implementing Grow 2022–2026

Grow 2022-2026, the second action plan for the whole-of-government *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Australia* has continued to build a strong and sustainable arts, cultural and creative sector, which benefits Queenslanders and their communities.

During the reporting period, the department:

- invested \$27.3 million in operational and core funding in over 60 arts and cultural organisations to support sustainable business growth, grow employment opportunities for creative and cultural workers, and engage communities
- invested \$2.3 million to support over 40 recipients through the Queensland Arts Showcase Program (QASP), which is fostering the creation and presentation of new Queensland work, events and cultural experiences across the State
- invested \$1.8 million to support capacity boosting industry placements, building sector skills and jobs in key identified capability gap areas. In its second year of implementation, the industry placements initiative is contributing to a stronger sector and has increased employment opportunities for Queensland practitioners
- invested \$4.1 million in arts and cultural touring across the state including:
 - supporting over 40 tours through the Touring Queensland Fund ensuring communities' access to high-quality cultural experiences across the State
 - contracting Stage Queensland to deliver the three-year QTouring service, focused on increasing support for First Nations productions to tour, building networks and audiences in regional communities, and undertaking capacity development for emerging artists, producers and presenters
 - contracting Shake & Stir to deliver the Schools Touring Service, ensuring children and young people in regional and remote Queensland have access to high quality, curriculum-connected

arts experiences. Over 84 schools have engaged with experiences provided by the new service.

- enabled 26 Queensland artists and organisations to showcase their work to national and international audiences through the new Performing Arts Market Development Fund and the Visual Arts Market Development Fund, including providing support to:
 - First Nations arts organisation BlakDance, to remount Karul Projects' acclaimed production SILENCE for the International Society of Performing Arts Congress in Perth
 - Moa, Erub and Badu art centres and a curator to participate in public programs at an exhibition of Torres Strait Islander art presented as part of the Kluge-Ruhe's Indigenous Takeover at University of Virginia, USA
 - six Queensland music acts to showcase and promote work at the 2024 South by South-West festival in Austin, Texas
- fostered cross-sector partnerships to support access to arts and culture and drive social outcomes for Queenslanders and their communities, including:
 - the Arts in Health program, a partnership with Wide Bay Hospital and Health Service, which is focused on improving wellbeing outcomes for staff and community through arts-led activities. To date, the program has supported Queensland artists to share arts engagement opportunities with more than 3,000 patients, staff and visitors at 16 healthcare sites across the Wide Bay region
 - a partnership between the Department of Youth Justice Transition 2 Success program and the Regional Arts Services Network, with a 13-week pilot program of integrated activities, connecting young people with professional artists to create artwork exploring connection to Culture, tell their stories and find their place in community
 - a new partnership with Queensland Health's Health Capital Division and Childrens Health Queensland, to create large-scale impact by integrating artworks into Capacity Expansion Projects across the state
- partnered with local government and arts organisations through the Regional Arts Development Fund and the Regional Arts Service Network to drive arts and cultural priorities in regional and remote communities.

Driving arts and culture-led economic outcomes

The Brisbane 2032 Olympic and Paralympic Games presents an unprecedented opportunity to showcase Queensland arts and cultures, including products, events and experiences to global audiences, and deliver economic outcomes for Queensland communities. The department is focused on growing the state's pipeline of creative talent, and arts and cultural events and programs across the state ahead of Brisbane 2032.

During the reporting period, the department:

- launched the Grow Cultural Tourism Fund, supporting 13 organisations around the state to grow their arts and cultural events and programming, build local arts sector capacity, and activate communities to strengthen Queensland's reputation as a cultural tourism destination, including:
 - supporting the *Kiakati* by Isa Rodeo, a First Nations arts and cultural precinct to be delivered within the 2024 Mt Isa Mines Indigenous Rodeo, showcasing visual art, dance, songs, stories and interactive workshops
 - supporting the Sunshine Plantation Promotions Unit Trust to enhance the line-up of the 2024 Big Pineapple Music Festival, including expanded visual arts and local artist programming alongside recognised international acts.

Managing and delivering high quality cultural infrastructure

The department continues to invest in, and maintain, arts and cultural infrastructure to support the arts sector, enliven communities and create employment.

During the reporting period, the department:

- continued construction of the new performing arts theatre at Queensland Performing Arts Centre, and the delivery of infrastructure maintenance and upgrade works across the Queensland Cultural Centre
- progressed enhancement of state-owned arts and cultural facilities through delivery of the Arts Infrastructure Investment Fund, including planning and design work for the continued redevelopment of the Judith Wright Arts Centre
- appointed a First Nations Project Lead to progress business cases to establish a First Nations Cultural Centre in Cairns and Brisbane, including planning for a governance model and curatorial frameworks
- completed Stage 1 of the Flood Resilience Business Case, which includes developing tools, methods and actions to support a proactive approach to flood mitigation and the restoration of Queensland Cultural Centre Built Assets.

Growing a strong and ethical First Nations arts industry

The department is committed to elevating First Nations arts with a focus on building skills and businesses across the sector.

During the reporting period, the department:

- invested \$1.1 million in core operations and activities of 17 Indigenous Arts Centres across Queensland
- fostered the continued growth and sustainability of Backing Indigenous Arts-funded Indigenous arts centres through the Grow Strategic Development Project Fund to support economic and social outcomes, aligned to art centre strategic plans, in communities leading up to and beyond Brisbane 2032
- invested \$1 million through the First Nations Commissioning Fund to support 17 applicants to develop and share First Nations stories and cultural knowledge
- co-designed the First Nations Arts Business Hub and First Nations Arts Business Grants with the First Nations Arts and Cultures Panel, to support business development, capacity building and the sustainability of Aboriginal and Torres Strait Islander arts and cultural businesses. Over 38 First Nations practitioners and businesses have received funding through the program to procure services that strengthen business sustainability, skills and capacity
- continued to work with the First Nations Arts and Cultures Panel to inform the development of Arts Queensland's funding programs and initiatives, to elevate First Nations arts, including informing national conversations on streamline funding approaches for Indigenous Arts Centres and progress the protection of Indigenous Cultural and Intellectual Property.

03 Looking forward

The machinery of government changes provided an opportunity for us to strengthen our agenda to improve the outcomes for Queenslanders across the Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts portfolios.

In 2024–2025, we will continue to support the government’s commitments and priorities by:

Treaty, Aboriginal and Torres Strait Islander Partnerships

- co-ordinating the Queensland Government’s readiness for and engagement with the Truth-telling and Healing Inquiry, established through the *Path to Treaty Act 2023*
- working in partnership with the First Nations Treaty Institute to co-develop a treaty-making framework
- working in partnership with Aboriginal and Torres Strait Islander peoples, and all Queensland Government agencies, to deliver long-term social and economic outcomes for Queensland’s First Nations people by progressing the *National Agreement on Closing the Gap* Priority Reforms and Targets
- continuing work to deliver a new, whole-of-government First Nations Economic Strategy
- co-designing the next iteration of the QIPP
- supporting communities to protect, value and conserve Aboriginal and Torres Strait Islander cultures and heritage, through the effective administration of Aboriginal and Torres Strait Islander cultural heritage legislation while facilitating business and development activity.

Communities (including Youth Engagement, Queensland State Archives, and Office for Veterans)

- working in partnership with Neighbourhood Centres, and the program of works, to progress the establishment of new and replacement Neighbourhood Centres throughout Queensland including, Manunda, Agnes Water, Kowanyama, Emerald, Manoora and Labrador
- continuing to invest in increased food relief and emergency relief across Queensland to provide support in response to ongoing cost-of-living pressures
- engaging with the sector involved in the Queensland Community Support Scheme, to enhance program design and improve outcomes for people
- establishing a First Nations Advisory Group under the new *Public Records Act 2023* to provide the State Archivist with advice about public records relating to Aboriginal and Torres Strait Island peoples
- implementing a new recordkeeping policy framework to support effective commencement of the *Public Records Act 2023*, including providing clarity to public authorities about their recordkeeping requirements and improving their understanding and confidence in the management of public records across the Queensland Government
- improving accessibility and discoverability of records related to First Nations peoples in the archival collection, and supporting agencies to understand and access their own documentary heritage relating to Aboriginal and Torres Strait Islander peoples, in support of the Path to Treaty process
- continuing to deliver First Nations language research workshops to assist language workers to revitalise Aboriginal and Torres Strait Islander languages throughout the state
- delivering key youth leadership programs, including the Queensland Indigenous Youth Leadership Program and the Queensland Youth Parliament, as well as co-designing and

delivering a new pilot prevention-focused early intervention initiative that seeks to improve the lives of young Aboriginal and Torres Strait Islander parents and their children, as funded through the Queensland Government's *Putting Queensland Kids First* initiative

- delivering and implementing a new strategy for young Queenslanders that provides an overarching framework for the Queensland Government to collectively work towards addressing issues identified by young people, while allowing flexibility to respond to their changing needs now and into the future
- continuing to deliver human and social recovery support to communities impacted by natural disasters
- delivering extraordinary Category C and D Human and Social Recovery funding packages under jointly funded Commonwealth-State Disaster Recovery Funding Arrangements for the:
 - Northern and Central Queensland Monsoon and Flooding 2023 event (\$3.2 million over two years to 30 June 2026)
 - South Queensland Bushfires 2023 event (\$6.2 million over three years to 30 June 2027)
 - Tropical Cyclone Jasper and Southern Queensland Severe Storms December 2023 events (\$22.9 million over three years to 30 June 2027)
- delivering the First Nations, Elderly and Seniors Disaster Risk Reduction project through funding received by the Queensland Resilience and Risk Reduction Fund (QRRRF) in partnership with the University of Sydney and local government
- delivering disaster resilience and risk reduction initiatives, including the Pillowcase Project in partnership with the Australian Red Cross, and Disability-Inclusive Disaster Risk Reduction Peer Leadership Program in partnership the Queenslanders with Disability Network
- developing a whole-of-government Veterans' Strategy that will consider and incorporate the findings and recommendations of the Royal Commission for Defence and Veterans' Suicide report when it is released on 9 September 2024.

Arts Queensland

- releasing and implementing the First Nations Fashion and Textiles Plan for 2024–2026 from July 2024, to strengthen the First Nations-led fashion and textile industry in Queensland, including the development of a Procurement Framework and Guidelines to guide processes regarding use of Indigenous cultural and intellectual property
- releasing and implementing an Arts and Disability Plan focussed on enhancing inclusion and fostering opportunities for artists, arts workers, participants and audiences living with a disability
- launching the Organisations Fund 2026–2029 to support small to medium arts companies through core operational funding, and growing collaborations and partnerships that strengthen arts business models
- partnering with Brisbane Festival and MELT Festival of Queer Arts and Culture to deliver capacity boosting programs through these festivals, growing on-the-job training through new professional industry placement programs
- designing and administering \$1.6 million in grants as part of the Live Music Support Package to support small live music venues implement viability boosting initiatives that underpin sustainable business models and grow gigs for local artists
- investing \$23.8 million for arts and cultural infrastructure renewal, including essential capital updates at the Queensland Cultural Centre
- completing the business cases to consider the establishment of First Nations Cultural Centres in Brisbane and Cairns.

Measuring our success

In 2024–2025, we will measure our success through the following key performance indicators:

- increased number of Aboriginal and Torres Strait Islander businesses securing government procurement
- increased value of government procurement from Aboriginal and Torres Strait Islander businesses
- services meet the needs of customers through grants and assistance schemes – Direct Care and Support and Community Connection Support
- improved outcomes for stakeholders who access cultural heritage services
- services are responsive and accessible
- service users identify as having improved financial literacy and resilience skills
- young people identify as having improved leadership capabilities as a result of attending a youth leadership program
- increased utilisation of arts-owned and/managed arts and cultural facilities
- increased customer satisfaction with Arts Queensland investment programs delivering intended objectives.

04 Governance and Corporate Services

Strategic objective 5

Strengthen capability, innovation and governance to deliver effective, culturally responsive and agile services

Our strategies:

- Develop an inclusive, flexible, compassionate and culturally safe workplace that embodies cultural integrity; and respects, protects and promotes the human rights of all Queenslanders
- Influence other public sector entities to increase their capacity to be culturally safe and responsive to the needs of Aboriginal and Torres Strait Islander Queenslanders, to develop place-based solutions, and to model dynamic, diverse and shared leadership at all levels of their organisation
- Strengthen performance through contemporary governance practice to drive innovation and service delivery improvements
- Reinforce a strong commitment to governance and integrity to ensure public confidence
- Invest in the learning and capability development of our staff, ensuring that their safety, health and wellbeing are prioritised, 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.

Strategic workforce planning and performance

Attracting and retaining a diverse talent pool drawn from all sections of the community is not just a strategic goal for the department, it is essential for ensuring its services effectively meet the needs and expectations of the community it serves.

During 2023–2024, the department has focused on enhancing recruitment and selection strategies aimed at attracting diverse talent from all sections of the community and prioritised providing a range of career pathways and benefits aimed at supporting and retaining a skilled workforce. This includes offering competitive salaries and fostering conditions that promote a healthy work-life balance. The department's commitment to continuous learning and development underscores its ongoing efforts to strengthen staff capabilities and promote career advancement within a supportive organisational culture aligned closely with its core values.

Throughout the year, the department collaborated with the Public Sector Commission to enhance career advancement for Aboriginal employees, Torres Strait Islander employees and diverse cohorts.

The department prioritised diversity and inclusion, evidenced in its workforce composition and leadership roles. Women in leadership represent 59.52 per cent, and women also comprised a substantial portion of the total workforce (70.29 per cent).

The objectives and strategies outlined in our *Strategic Workforce Plan: 2023–2027* (the Strategic Workforce Plan) are strategically designed to support the realisation of the department's vision. They are aimed at guiding the department in developing an agile, high-performing, professional, and innovative workforce that can effectively address both present and future business needs. Multiple initiatives and strategies, such as the *Reframing the Relationship Plan: 2023–2024* (the Reframing the Relationship Plan), *Equity and Diversity Plan: 2024–2027* (the Equity and Diversity Plan) and the

Disability Service Plan: 2024–2027, underscore the department’s commitment to building on our cultural capability, and fostering inclusive practices and support.

Moreover, the department holds the distinction of being White-Ribbon accredited, reflecting our ongoing commitment to supporting employees in matters related to domestic and family violence. This accreditation highlights our dedication to creating a safe and supportive environment for all employees.

Overall, our strategic workforce planning and performance efforts are guided by the Strategic Workforce Plan, which ensures alignment with organisational priorities. By fostering a healthy workplace culture, promoting inclusivity, and upholding our core values, we are actively working towards building an agile and future-focused department. We are also committed to leveraging our broad network of young Queenslanders as a talent source.

Inclusion and diversity are fundamental principles embedded in the Equity and Diversity Plan, which has been revised based on the Equity and Diversity Audit to incorporate initiatives aimed at improving outcomes for diverse groups. The department partnered with the Office of the Special Commissioner to conduct an audit, identifying key strategic focus areas for the coming year. These revisions include targeted initiatives to enhance outcomes for diverse groups.

In terms of Aboriginal and Torres Strait Islander workforce engagement, the department has made commendable progress, with 17.16 per cent of its employees identifying as being Aboriginal and/or Torres Strait Islander. This figure exceeds the public sector target of 4 per cent, highlighting the department’s dedication to Indigenous inclusion. Furthermore, the department has made notable strides in employing individuals with disability, as 7.17 per cent of its workforce identifies having a disability although it falls below the public sector target of 12 per cent. Nevertheless, the department remains committed to fostering a diverse and inclusive environment for employees with disability. The department is also working towards the target of 12 per cent of staff from non-English speaking backgrounds, with 9.6 per cent of our current staff being from homes that speak another language other than English.

Overall, the department’s strategic workforce planning and performance demonstrate a steadfast commitment to diversity, gender equity, and inclusion. Its achievements in leadership diversity, Aboriginal and Torres Strait Islander representation, and support for employees with disability, reflect ongoing efforts to create an inclusive workplace reflective of its diverse workforce.

Building an inclusive and diverse workforce

The department is committed to building an inclusive and diverse workforce where all employees feel safe and supported.

The department comprised 733.52 paid FTE as at 30 June 2024. The following 30 June 2024 information uses data from the last pay period in the financial year, which was 28 June 2024, in line with Minimum Obligatory Human Resource Information (MOHRI) reporting requirements.

Figure 1: Workforce profile

Service area	Active Paid FTE
Treaty, Aboriginal and Torres Strait Islander Partnerships	328.26
Communities	274.33
Arts Queensland	130.93
Total FTE for Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	733.52

Occupation types by FTE	Percentage of total workforce
Frontline and frontline support	82.84%
Corporate	17.16%
Appointment type by FTE	Percentage of total workforce
Permanent	80.47%
Temporary	16.62%
Casual	0.61%
Contract	2.30%
Employment status by headcount	Percentage of total workforce
Full-time	87.07%
Part-time	10.75%
Casual	2.18%

Figure 2: Gender

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	549	70.29%
Man	232	29.71%
Non-binary*	0	0

Notes

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

Figure 3: Diversity target group data

Diversity groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	549	70.29%
Aboriginal and / or Torres Strait Islander peoples	134	17.16%
People with disability	56	7.17%
Culturally and linguistically diverse—Speak a language at home other than English [^]	75	9.60%

Notes

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

Figure 4: 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)	33	60.00%
Senior Executive Service and Chief Executives (Classified as s122 and s155 equivalent combined)	17	58.62%
Women in leadership	50	59.52%

* 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 or early retirement/retrenchment packages paid.

Developing our workforce capability

The department is dedicated to building a positive performance management approach where staff are valued, heard and recognised, and is committed to providing access to a range of learning and development opportunities to further develop capability and support career aspirations.

Our positive performance management approach also includes a focus on supporting employees to understand how their role links to the broader departmental vision and initiatives, ensuring high quality services while providing employees with clear skills, capability, knowledge and expectations for their day-to-day work.

In May 2024, the majority of the department transitioned to a single learning management system. As part of that transition, a consolidated suite of departmental mandatory training was implemented playing a crucial role in ensuring a clear understanding of expected conduct and behaviour, health and safety, inclusion and diversity and other compliance workforce requirements.

As at 30 June 2024, staff currency in the mandatory training requirements for the financial year was 68.69 per cent (5,954 total mandatory training courses), covering areas such as Code of Conduct, health, safety and wellbeing, information privacy, information security, human rights, inclusion and diversity, cultural capability and integrity, disability awareness and domestic and family violence.

The *Reframing the Relationship Plan: 2023–2024* demonstrates the department's commitment to integrating and transforming knowledge about Aboriginal cultures and Torres Strait Islander cultures into work practices through initiatives such as: creating and developing specific career pathways options for Aboriginal and Torres Strait Islander peoples; partnering with the Public Sector Commission to support the delivery of the Aboriginal and Torres Strait Islander Career Pathways Program; and co-ordinating the Cultural Agency Leaders group and the Culture and Reconciliation Working group.

On an annual basis, staff document their learning and career development plans in a Performance and Development Agreement (PDA), with managers and supervisors working with employees to identify and offer a broad range of professional and career development opportunities.

During this process, mentoring and employee mobility is promoted to further support their career development. Additionally, the department promotes and encourages staff to participate in networking, workshops, and conferences to learn from others and share learnings, with learning and development opportunities being regularly promoted within a fortnightly Human Resources communique.

Leadership and management development framework

Effective leadership is critical to ensuring we have a positive and supportive workplace culture focused on high performance, innovation and continuous improvement.

The department's approach to leadership development is underpinned by the Leadership competencies for Queensland Framework, with promotion of a range of development opportunities that support the competencies and expected behaviours of leadership at all levels.

During 2023–2024, the department promoted a broad range of leadership development programs including but not limited to:

- LEAD4QLD
- People Matters
- Performance Conversations
- Recruitment and Selection
- Everyday conversation and coaching programs
- Public Sector Management Program
- Australian and New Zealand Executive Master of Public Administration.

We are committed to grow and develop leadership capabilities at all levels, by providing opportunities that support growth, learning and new and innovative approaches to leadership.

Employee health, safety and wellbeing

The department is committed to ensuring a positive and supportive workplace environment that enhances employees physical, psychological, emotional and financial health, safety and wellbeing. This is fostered by providing a blended range of health and wellbeing policies, strategies and initiatives. Tailored trauma-informed strategies are provided to staff that ensure cultural safety and sensitivity, acknowledging the impact of colonisation and historical trauma. Supports and strategies are promoted on an ongoing basis via various modes including the Human Resources fortnightly communicate, and the resources available on the departmental intranet platform.

The department's approach includes providing a safe, respectful, and inclusive workplace free of sexual harassment and discrimination, and the prevention, response, and management of sexual harassment in the workplace. To support this, trained contact officers have joined a network as a first point of contact for employees who may have experienced workplace sexual harassment or other inappropriate behaviour.

The department's People and Culture Committee and Health and Wellbeing Sub-Committee oversee a range of strategies and initiatives that build a positive workplace culture and optimise health and wellbeing, including:

- making available the Employee Assistance Service (EAS) which offers immediate and confidential counselling support to staff and their immediate family members and is available 24/7 for health and personal matters. This service includes a designated Aboriginal and Torres Strait Islander support line
- providing the Manager Hotline assistance service through EAS for coaching and guidance on people-related issues
- providing personalised onsite counselling support provided at central and regional locations to support staff to manage challenges related to interpersonal relationships, stress management, difficult conversations, and leadership coaching
- providing tailored training to build trauma awareness. This includes managing stress outcomes like vicarious trauma and working with complex trauma. The training emphasises mindfulness in self-care, creating culturally safe healing environments, and fostering culturally-competent leadership
- regularly promoting a range of flexible work arrangements to staff
- promoting events and networks, including Aboriginal and/or Torres Strait Islander staff engagement and support through participation in the Paiabun yari network

- promoting mental health first aid training to equip employees with the knowledge, skills, and confidence to recognise, understand and respond to a friend, family member, co-worker, or another adult, experiencing a mental health problem or mental health crisis
- conducting strategic and operational risk management assessments on a quarterly basis, which include workplace, health and safety considerations.

The department proactively manages work performance and personal conduct, working with employees to identify and offer a broad range of professional and career development opportunities.

During the reporting period, the department provided targeted, additional support and expertise to assist individuals, managers, and teams to support, manage and resolve individual and complex matters impacting their work or the workplace.

Employee opinion survey

The Working for Queensland (WfQ) Survey is an annual survey that provides workforce and workplace insights, with the results used to drive positive workplace change.

Overall, the 2023 survey responses indicated positive employee experiences at a whole of department level. Staff members were passionate about their work and community connection. They felt connected to their workgroup, with high levels of respect, trust, and appreciation for diverse perspectives. Staff were comfortable raising issues and sharing their views. Staff also had a good understanding of health and safety obligations. Leadership confidence in the agency exceeded sector averages, and there was generally fair and equitable treatment of people within the department.

Areas of focus, identified through the survey, included professional development through formal and informal channels and enhanced communication across all organisational levels to create a better experience for staff. Positive performance management and setting clear role expectations for performance and behaviour; strengthened recruitment and selection practices; and maintaining a consistent focus on proactive well-being, remained a priority.

During 2023–2024, the department:

- implemented the Strategic Workforce Plan, Equity and Diversity Plan, and the Reframing the Relationship Plan, which provide the pillars for achieving a high performing, diverse, inclusive and culturally safe workplace environment
- identified opportunities to engage and connect with staff through the establishment of committees and networks to drive business improvement, optimise performance and create a positive workplace culture
- implemented key programs related to staff recognition and awards, workforce planning, learning and development, respectful workplace behaviours, First Nations self-determination and cultural capability
- strengthened recruitment and selection practices and resources to increase the effectiveness of identifying, developing and promoting talent to meet our current and future workforce requirements, in line with the obligations under the *Public Sector Act 2022*
- recognised the impact of workload pressures and ensured employees were supported in physical and mental wellbeing through a broad range of policies, programs, and training offerings.

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.

As at 30 June 2024, 72.46 per cent of staff were current in their training in public sector ethics based on the Code of Conduct, and the principles as outlined in the *Public Sector Ethics Act 1994*. Refresher Code of Conduct training is undertaken by staff every two years. From 2024–2025, all staff throughout the department will be required to complete their Code of Conduct training on an annual basis.

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.

This work is integral to the department’s prevention, detection and response in relation to corrupt conduct and other integrity-related matters.

During 2023–2024, 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 including:
 - alignment of reporting processes with the Public Sector Commission’s *Framework for oversight of senior public service employee complaints devolved by the Crime and Corruption Commission*
 - reinforcement of the Public Interest and Disclosure policy, procedure, and suite of supporting material
 - strengthening the management of conflicts of interest and establishing a framework to record and manage relevant disclosures and personal interests
- providing targeted integrity awareness sessions to multiple business areas, including Community Recovery, and to the Board of Management
- facilitating an information session for the Minister’s Office and departmental executives to reinforce appropriate working relationships between Ministers, ministerial staff and senior public sector officers.

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 2023–2024, the department received 38 referrals. Of the 38 referrals, 23 were assessed as corrupt conduct matters, and 15 as misconduct matters.

Embedding a culture of human rights

During 2023–2024, the department continued to embed the provisions of the *Human Rights Act 2019* (HR Act) into its services, programs and daily-business activities, to ensure that actions and decisions are compatible with human rights. The department also demonstrated its commitment to human rights leadership as a member of the:

- Human Rights Inter-Departmental Committee (HRIDC), which provides oversight and strategic leadership for embedding human rights within government and related public entities

- Section 28 Human Rights Act Sub-Group, which is a sub-group of the HRIDC and represents a discussion forum to build greater awareness and understanding of Section 28, its practical implementation, and its connections with other First Nations policy work. Section 28 of the Act relates to the recognition of the Cultural Rights of Aboriginal and Torres Strait Islander Peoples.

Specific actions taken during this reporting period included:

Staff awareness, education and development

- Human Rights Awareness training is required to be completed every two years, with an end of financial year currency rate of 74.34 per cent of staff having completed or refreshed this mandatory training.
- In May 2024, a consolidated suite of departmental mandatory training was implemented, including the requirement for all staff to complete the Queensland Human Rights Commission's online Public Entities and Queensland *Human Rights Act 2019* training on commencement of employment with the department.
- The Queensland Human Rights Commission's training was promoted to all staff regularly via whole of staff emails, news and events items, and in the learning and events calendar. A range of further training offerings are available face-to-face or virtually, and staff can participate in this training as agreed by management given localised arrangements.
- The department invited the Human Rights Unit from the Department of Justice and Attorney-General (DJAG) to present to the members of the Cultural Heritage Officer Network (CHON) meeting in February 2024. The training delivered by the DJAG at the CHON meeting was tailored to provide the members with an understanding of how s28 of the *Human Rights Act 2019* interacts with the Cultural Heritage Acts. CHON membership comprises staff working in cultural heritage related roles in a range of government agencies and government-owned corporations.
- The Community Recovery Human Rights Course, developed for delivery to Queensland Government Ready Reserves, contains specific scenarios that detail when staff may interact with human rights in the course of delivering community recovery activities. A total of 812 Community Recovery Ready Reserves completed the Community Recovery Human Rights course in 2023–2024, which is 67 per cent of the approved Ready Reserves.
- The department raised awareness of the Universal Declaration of Human Rights, with the theme 'Universal means everyone', during Human Rights Week from 1 to 10 December 2023 across internal and external channels. This included sharing content from the Queensland Human Rights Commission as well as promoting events and discussion amongst staff.

Community consultation, engagement and promotion of human rights

- The department's key role in protecting and promoting First Nations cultural rights is reflected in the Reframing the Relationship Plan. The plan demonstrates an ongoing commitment to building cultural capability, cultural intelligence, cultural safety and genuine community engagement practices.
- The department is working in partnership with the Queensland Aboriginal and Torres Strait Island Coalition to co-design policies and initiatives that are framed in accordance with the HR Act and the principles of the United Nations Declaration on the Rights of Indigenous Peoples to Close the Gap on life outcomes for First Nations Queenslanders.
- The *Path to Treaty Act 2023* became law upon proclamation on 26 April 2024. The department has progressed work to commence truth-telling and healing in Queensland and to set up the Truth-telling and Healing Inquiry and First Nations Treaty Institute. The aim of this work is to provide for processes and opportunities to hear the voices of Aboriginal and Torres Strait Islander peoples, consistent with distinct cultural rights under the HR Act.

- Queensland State Archives' (QSA) First Nations Languages Program supports the Many Voices policy, as well as Target 16 of Closing the Gap, and section 28 of the HR Act. The program supports community members to revitalise Aboriginal and Torres Strait Islander languages in their own communities. The ongoing program includes research of the archival collection to identify and describe traditional languages within archival records, rather than using typical archival or government terms, making them accessible for Aboriginal and Torres Strait Islander peoples. In 2023–2024 the program also facilitated two language research workshops for 21 participants from across Queensland and the Torres Strait, representing 26 different language groups.
- To develop *Pride in our Communities*, throughout 2023 and early 2024, the department conducted the most extensive engagement program with LGBTQIA+ communities undertaken by the Queensland Government to date. Through engagement with LGBTQIA+ community members and relevant sector organisations, a range of issues were identified as experienced by LGBTQIA+ Queenslanders that impacted their human rights, including discrimination and stigma, lack of personal safety in public and private domains as well as in custodial settings, and access to healthcare, particularly for trans and gender diverse people.
- In response to these key issues, *Pride in our Communities* promotes human rights in Queensland by recognising both the historical and contemporary challenges experienced by LGBTQIA+ people, and by committing to actions to strengthen human rights and other outcomes for LGBTQIA+ communities. The foundational principles of *Pride in our Communities* specifically include human rights and equity, as well as other principles that promote human rights by recognising intersectionality and respect for Aboriginal and Torres Strait Islander LGBTQIA+ communities, including Sistergirl and Brotherboy communities within Queensland.
- The department continued to develop the Young Queenslanders Strategy and its first Action Plan 2024–2026, as informed by statewide consultation and meaningful co-design with young people through the Youth Strategy Engagement Group, consisting of up to 20 diverse young Queenslanders; and the First Nations Youth Strategy Engagement Group, consisting of 10 First Nations young Queenslanders from across the State. The Young Queenslanders Strategy models a rights-affirming approach to supporting young people across the State.
- The department engaged with young people aged 12 to 25 across Queensland to identify issues of importance to them as part of its ongoing youth engagement work. Across 2023–2024, 26 Speak OUT events were delivered to more than 2,093 young people, with events at Ipswich, Townsville, Logan, Toowoomba, Cherbourg, Brisbane, and the Gold Coast. This initiative continues to create platforms for young people to express their priorities and enable Queensland Government to better understand their needs. Young people raised concerns about discrimination related to a range of issues including racial, cultural and gender identification in various environments such as at school and in the workplace.

Review of policies, procedures, legislation, practices or services undertaken for compatibility with human rights

- The Public Records Bill 2023 was passed by the Legislative Assembly on 29 November 2023 and was assented to on 4 December 2023. The new act implements 20 of the 25 legislative recommendations from the *Review of the Public Records Act 2002*, which focused on First Nations peoples, digital technology advancements and impacts, community expectations for accountability, transparency of government and diversity of public authorities under the *Public Records Act 2002*. An assessment of Human Rights was undertaken as part of this process.
- The department continued to implement and monitor the department's specific human rights decision-making framework and the guidance resources to help employees make decisions and behave in a way that is compatible with the HR Act.

- The *Path to Treaty Act 2023*, creates the legislative framework for the Truth-telling and Healing Inquiry and the First Nations Treaty Institute. The functions of the Institute include developing a treaty-making framework with the Queensland Government, working with Aboriginal and Torres Strait Islander peoples to record the impacts of colonisation, and providing support and empowering Aboriginal and Torres Strait Islander peoples to participate in treaty negotiations.
- The Productivity Commission's Final Report on the *Review of the National Agreement on Closing the Gap* was released on 7 February 2024. The Report recognised that Queensland Government has made positive changes, including embedding cultural capability into the *Public Sector Act 2022*, and changes to Queensland Cabinet Handbook requiring agencies to assess Aboriginal and Torres Strait Islander impacts, including how submissions support Closing the Gap. The department will build on the findings to strengthen the implementation of the National Agreement in Queensland, together with our Aboriginal and Torres Strait Islander community-controlled partners.
- An assessment of human rights has continued through 2023–2024 as a part of the review of the following enabling legislation for the five Arts Statutory Bodies:
 - *Libraries Act 1988*
 - *Queensland Art Gallery Act 1987*
 - *Queensland Museum Act 1970*
 - *Queensland Performing Arts Trust Act 1977*
 - *Queensland Theatre Company Act 1970*.

Complaints with human rights engagement

During 2023–2024, the department had no customer complaints that were identified to have engaged human rights.

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 Board of Management, and with the oversight of the Audit and Risk Committee (ARC). All staff within the department are responsible for managing risk.

The published ERM Framework, Policy and Procedure are aligned with the *AS/NZS ISO 31000:2018 Risk management — Guidelines*, Queensland Treasury's whole-of-government risk management guidelines, and contemporary best practice risk and resilience methodologies.

The department's strategic, operational and fraud and corruption control risk registers inform Board of Management decision-making and ARC oversight.

The quarterly Enterprise Risk Reports (ERRs) provide a holistic overview of the department's enterprise risk profile to support Board of Management decision-making, and oversight and monitoring by the ARC. Each report shows how risk mechanisms such as risk categorisation, escalation processes and action prioritisation are applied.

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 2023–2024, the department:

- finalised, published and promoted 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 to:
 - assist in the identification of operational and fraud and corruption risks for 2023–2024
 - build a deeper understanding of how controls within strategic, operational and fraud risk registers can be strengthened through mechanisms such as root cause analysis, and by clearly linking causes to existing controls and risk treatments
 - improve the quality of risk registers
 - obtain insights from participants on how to improve risk reporting processes and templates in the future
 - streamline reporting, build capability and strengthen the department’s risk management culture
- developed strategic, operational and fraud and corruption risk registers to support the systematic identification, assessment, review and monitoring of enterprise-wide risks
- prepared fit-for-purpose quarterly Enterprise Risk Reports (ERRs) to inform Board of Management decision-making and ARC oversight
- commenced a self-assessment of the department’s risk management maturity level based on the Queensland Audit Office’s Risk Management Maturity Model, to inform the development of a department-wide plan to improve risk maturity and strengthen the department’s risk management culture.

Fraud and corruption prevention

The department is committed to an organisational culture where any act of fraud or corruption is not tolerated, and to taking all reasonable steps to actively discourage fraud and corrupt conduct. This commitment requires staff to act legally, ethically, and professionally in their dealings with other staff, clients, and service providers and to be vigilant in reporting potentially unethical practices or corruption.

The Fraud and Corruption Prevention Sub-Committee (FCPSC), which reports to the Finance and Capital 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 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 2023–2024, the department:

- developed the Fraud and Corruption Control, and Prevention (FCCP) Policy and Procedure, which outlines the department’s approach and commitment to developing, implementing and maintaining an effective fraud and corruption control system
- developed the FCCP Action Plan 2023–2026 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. The FCCP Action Plan includes governance arrangements that cover monitoring, reporting and evaluation activities to ensure compliance with legislative and government requirements, and to promote accountability
- conducted annual fraud scenario tests on grants management to identify control weaknesses and gaps in the department’s relevant 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 and Capital Committee with assurance that the department's fraud and corruption risks are adequately being managed and monitored
- reported the high-rated fraud and corruption risks in the quarterly Enterprise Risk Reports to the Board of Management, to support their decision-making and oversight
- conducted a fraud and corruption self-assessment based on the Queensland Audit Office's *Fraud and corruption control self-assessment tool for public sector agencies*, to identify control weaknesses and gaps in the department's relevant systems, processes and policies, and to identify actions in response to the findings
- continued strengthening the department's resilience to fraud and corruption and to foster 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 is a key component of the department's corporate governance. It provides independent assurance that the department's policies, operations, systems and procedures meet appropriate standards of effectiveness, efficiency, propriety, regulatory requirements and good business practice, while adequately recognising and managing risk and complying with internal policies.

The department's Internal Audit Unit operates in accordance with an approved Internal Audit Charter as required under the *Financial and Performance Management Standard 2019*. The charter defines the purpose, authority and roles and responsibilities of the function and is consistent with the requirements of the International Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors.

The Internal Audit Unit applies and upholds the principles of integrity, objectivity, confidentiality and competency under the Institute of Internal Auditors' formal Code of Ethics. The charter authorises appropriate access to all functions, records, property and personnel within the department as well as direct access to the Chair and independent members of the Audit and Risk Committee.

The Internal Audit Unit provides a broad range of assurance, advisory and support activities in line with the Internal Audit Plan endorsed by the Audit and Risk Committee and approved by the Director-General.

Of the nine internal audit reviews scheduled within the 2023–2024 Strategic Internal Audit Plan:

- One has been finalised
- Four are in the process of being finalised
- One is in the fieldwork phase
- One is in the planning phase
- One was cancelled and replaced with another review of greater priority to the department
- One was cancelled due to the resourcing impacts on the unit.

Internal Audit also provided continual advice and assurance against ad hoc reviews as requested by management.

The Internal Audit Unit applies a risk-based approach to strategic internal audit planning and triaging its program of work. Collaboration with the corporate risk management function ensures appropriate coverage of risks and controls across the department.

The Internal Audit Unit also coordinates its activities with the Queensland Audit Office to obtain satisfactory audit coverage and minimise duplication of effort, and has a quality improvement program to ensure the effective, efficient and economical operation of the function.

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.

During the reporting period, the Queensland Audit Office continued with its audit review program and progressively released its performance reports.

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 a 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 2023–2024, the department assessed 20 Public Interest Disclosures.

External Reviews

In 2023–2024, the department engaged an external service provider to conduct a review of the operation and efficacy of the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020*. The review report was delivered in May 2024 and is under consideration.

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 multi-provider information and communications technology (ICT) service model as a consequence of machinery of government changes. There are three primary service providers within a total of six.

In meeting the accountability requirements of the *Public Records Act 2002*, our department complies with the General Retention and Disposal Schedule to maintain accurate records for accountability and business continuity.

The implementation of the records governance policy has commenced, and the department is working in partnership with DCSSDS to establish the processes required to ensure successful transitioning from paper-based records to digital recordkeeping.

Information security attestation

During the mandatory annual Information Security reporting process, the Director-General will attest 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.

Online open data reporting

Content for the following annual reporting requirements can also be accessed on the Queensland Government data website at <https://data.qld.gov.au>:

- consultancies, overseas travel, and Queensland Languages Services Policy.

05 Looking forward

In 2024–2025, our department will continue to strengthen its organisational capability, innovation and governance to deliver effective, culturally responsive and agile services, through the following key strategies:

- creating a public sector that supports the State government in reframing its relationship with Aboriginal and Torres Strait Islander peoples by:
 - ensuring public sector entities recognise the importance of the right to self-determination to Aboriginal and Torres Strait Islander peoples
 - ensuring public sector entities actively promote the perspectives of Aboriginal and Torres Strait Islander peoples
- developing an inclusive, flexible, compassionate and culturally safe workplace that embodies cultural integrity; and respects, protects and promotes the human rights of all Queenslanders
- influencing other public sector entities to increase their capacity to be culturally safe and responsive to the needs of Aboriginal and Torres Strait Islander Queenslanders, to develop place-based solutions, and to model dynamic, diverse and shared leadership at all levels of their organisation
- strengthening performance through contemporary governance practice to drive innovation and service delivery improvements
- reinforcing a strong commitment to governance and integrity to ensure public confidence
- investing in the learning and capability development of our staff, ensuring that their safety, health and wellbeing are prioritised, with a focus on the attraction and retention of a skilled and diverse workforce
- engaging with staff to harness their voices and build workplaces that support the department's ambition as an employer of choice.

Measuring our success

In 2024–2025, we will measure our success through the following key performance indicators:

- increased workforce diversity
- improved results through the Working for Queensland Survey
- a culturally capable workforce, and a culturally safe workplace, through increased cultural capability of public sector entities.

06 Appendices

Appendix 1 – Our Legislation

Legislation administered by the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts, as set out in the Administrative Arrangements Order (No. 2) 2023, is as follows:

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

- *Aboriginal Cultural Heritage Act 2003*
- *Torres Strait Islander Cultural Heritage Act 2003*
- *Family Responsibilities Commission Act 2008*
- *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020*
- *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (except to the extent administered by the Minister for State Development and Infrastructure, Minister for Industrial Relations and Minister for Racing; and the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence); (sections 4, 8, 64-67, 70 and 71 jointly administered with the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence)

Path to Treaty

- *Path to Treaty Act 2023*

Community Care

- *Community Services Act 2007*

Arts Queensland

- *Libraries Act 1988*
- *Queensland Art Gallery Act 1987*
- *Queensland Museum Act 1970*
- *Queensland Performing Arts Trust Act 1977*
- *Queensland Theatre Company Act 1970*
- *Schools of Arts (Winding Up and Transfer) Act 1960*
- *Schools of Arts (Winding Up and Transfer) Act Amendment Act 1981*

Archives

- *Public Records Act 2002*

Veterans

- *Anzac Day Act 1995*
- *Queensland Veterans' Council Act 2021*.

Appendix 2 – Service Delivery Statements

2023–2024 Performance statement

The following section provides details of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' performance against the 2023–2024 Budget Paper 5—Service Delivery Statements as at 30 June 2024.

Treaty, Aboriginal and Torres Strait Islander Partnerships

Objective

To progress the Path to Treaty through truth-telling and healing, and to work 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:

- progressing steps to prepare Queenslanders for treaty-making between Aboriginal and Torres Strait Islander peoples, the Queensland Government and non-Indigenous people providing Aboriginal and Torres Strait Islander Queenslanders a greater voice through Indigenous Voice reform
- building local Aboriginal and Torres Strait Islander authority and governance, and supporting local decision-making-bodies
- supporting communities to protect and value Aboriginal and Torres Strait Islander cultures, language, histories and heritage
- 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
- driving the whole-of-government *Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy*
- leading the Queensland coordination and implementation of the *National Agreement on Closing the Gap*.

Treaty, Aboriginal and Torres Strait Islander Partnerships	Notes	2023–2024 Target/Est	2023–2024 Actual
Service standards			
<i>Effectiveness measures</i>			
Overall customer satisfaction with cultural heritage services provided by the department		75%	77%
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	1	520	628
Value of government procurement from Aboriginal and Torres Strait Islander owned businesses	2	\$395M	\$535M
<i>Efficiency measures</i>			
Average cost per cultural heritage search request processed		\$21	\$21
Total cost per hour of policy provided for Aboriginal and Torres Strait Islander peoples	3	\$106	\$101

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 2023–2024 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 2023–2024 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.

- The 2023–2024 actual cost of policy advice of \$101 per hour is lower than the 2023–2024 Target/Estimate of \$106 per hour as a result of work efficiencies.

Community Services

Objective

Accessible, timely and responsive community services and support for Queenslanders.

Description

The service area:

- leads the whole-of-government Communities 2032 strategy, the Queensland Government's long-term plan to create vibrant, cohesive communities that support and empower every person to connect, participate, contribute and thrive
- funds and partners with Neighbourhood Centres across the state, supporting the needs and priorities of Queensland communities and assisting individuals and families using a local, place-based approach
- supports the Queensland community service system through place-based and community-focused approaches to building community wellbeing
- promotes and invests in strategies that support inclusion, participation, and cohesion for Queensland communities
- facilitates the provision of low intensity supports through the Queensland Community Support Scheme to eligible people who, with a small amount of assistance, can maintain or regain their independence and continue living safely in their homes and communities
- delivers programs that increase financial resilience and ease cost of living pressures for low-income households
- leads and supports human and social recovery and resilience in disaster-impacted communities
- provides support to communities affected by crises and incidents, outside of traditional natural disaster responses
- implements strategies that promote and preserve the Queensland State Archives collection and make it accessible for the benefit of current and future generations.

Community Services	Notes	2023–2024 Target/Est	2023–2024 Actual
Service standards			
<i>Effectiveness measures</i>			
Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours	1	80%	94%
Percentage increase in online engagement with the archival collection held at Queensland State Archives	2	2%	25%
Percentage contracted services meet the needs of customers through grants and assistance schemes – Direct Care and Support and Community Connection Support	3,4	65%	79%
Percentage of service users reported as having improved life skills after receiving a Financial Literacy and Resilience service	5	65%	49%
<i>Efficiency measure</i>			
Average cost per record to manage and maintain the Queensland State Archive collection	6	\$5.00	\$3.61

Notes:

1. The 2023–2024 Actual result for this measure exceeded the 2023–2024 Target/Estimate by 14 per cent, demonstrating that more Emergency Hardship Assistance applications were processed for payment within 24 hours than targeted.
2. The positive variance between the 2023–2024 Target/Estimate and 2023–2024 Actual is due to the effectiveness of the implementation of the new Queensland State Archives online engagement strategy, following the post pandemic decrease in online engagement in 2022–2023. The implementation of the strategy led to a 7 per cent increase in followers, more engagement on socials and an increase in usage of the catalogue resulting in the above target outcome.
3. The wording of this service standard has changed from the 2023–2024 Service Delivery Statements. The name of the service type was updated in 2022–2023 from In-Home Care to Direct Care and Support. The service standard was previously worded 'Percentage of contracted service capacity for in-home and community connection support used'. No change has been made to the calculation methodology.
4. The positive variance between the 2023–2024 Target/Estimate and 2023–2024 Actual result is due to service providers having the workforce capacity to deliver closer to their contracted outputs in their Service Agreements during 2023–2024.
5. The variance between the 2023–2024 Target/Estimate and 2023–2024 Actual is due to timing issues with data capture. The department is working with providers to improve the data measure and timing of data collection to ensure all service users are accurately included in the data.
6. Noting the achievement of a cost per record below the 2023–2024 Target/Estimate, the department has embedded a new target for 2024–2025 and out-years, of less than or equal to \$5.00.

Youth Engagement

Objective

Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes.

Description

The service area:

- supports the engagement of young Queenslanders to inform government policies, programs and services that impact them. It provides opportunities for young people to build their leadership capabilities
- ensures the Schoolies holiday period is as manageable, safe and respectful as possible for schoolies and local communities.

Youth Engagement	Notes	2023–2024 Target/Est	2023–2024 Actual
Service standards			
<i>Effectiveness measure</i>			
Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program	1	90%	95%
<i>Efficiency measure</i>			
Average cost per hour of policy development, advice provision and cross-government engagement [youth engagement] [service standard discontinued in the 2024–2025 SDS]	2,3	\$145	\$150

Notes:

1. The positive variance between the 2023–2024 Target/Estimate and 2023–2024 Actual demonstrates greater-than-expected outcomes by 5 per cent in this program.
2. The variance between the 2023–2024 Target/Estimate and 2023–2024 Actual is due to increased establishment costs within the business area during the financial year.
3. This service standard has been discontinued in the 2024–2025 Service Delivery Statements as it does not align with the service area objective of 'accessible, timely and responsive community services, and support for Queenslanders, including young people and veterans.'

Arts Queensland

Objective

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

Description

The service area:

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

Arts Queensland	Notes	2023–2024 Target/Est	2023–2024 Actual
Service: Investment programs			
Service standards			
<i>Effectiveness measure</i>			
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives	1	>90%	96%
<i>Efficiency measure</i>			
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget		90%	93%
Service: Facilities management			
Service standards			
<i>Effectiveness measure</i>			
Utilisation of arts-owned and/or managed arts and cultural facilities	2	5,820,127 visitors	6,445,739 visitors
<i>Efficiency measure</i>			
Percentage cost of delivering facilities management		<10%	9.7%
Notes:			
1. The variance between the 2023–2024 Target/Estimate and the 2023–2024 Actual result reflects the positive impact of new, refreshed funding programs delivered through <i>Grow 2022–2026</i> , which responded to sector need, including supported industry placements.			
2. The variance between 2023–2024 Target/Estimate and 2023–2024 Actual is due to the higher-than-expected attendance and admission at events and exhibitions at the Queensland Cultural Centre.			

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

As part of the portfolio of the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts, 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
Aboriginal Centre for the Performing Arts Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	See boards and committees section (Appendix 4)
Board of the Queensland Museum	<i>Queensland Museum Act 1970</i>	Separate annual report prepared
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 (the Act)</i>	Separate annual report prepared
Family Responsibilities Board	<i>Family Responsibilities Commission Act 2008</i>	See 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>	Separate annual report prepared (commencing from 2024–2025)
Library Board of Queensland	<i>Libraries Act 1988</i>	Separate annual report prepared
Local Thriving Communities Joint Co-ordinating Committee (JCC)	<i>Terms of Reference</i>	See boards and committees section (Appendix 4)
Major Brisbane Festivals Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	See boards and committee section (Appendix 4)
Public Records Review Committee	<i>Public Records Act 2002</i>	See boards and committees section (Appendix 4)
Queensland Art Gallery Board of Trustees	<i>Queensland Art Gallery Act 1987</i>	Separate annual report prepared
Queensland Art Gallery/Gallery of Modern Art Foundation Committee	<i>Queensland Art Gallery Act 1987</i>	Included in the Queensland Art Gallery Board of Trustees' Annual Report
Queensland Library Foundation	<i>Corporations Act 2001 (Cth)</i>	Included in the Library Board of Queensland's annual report

Name of statutory body, or other body, as described in the constituting Act	Constituting Act	Annual reporting arrangements
Queensland Museum Foundation	<i>Queensland Museum Foundation Trust Deed</i>	Included in the Board of the Queensland Museum's Annual Report
Queensland Performing Arts Trust	<i>Queensland Performing Arts Trust Act 1977</i>	Separate annual report prepared
Queensland Theatre Company	<i>Queensland Theatre Company Act 1970</i>	Separate annual report prepared
Queensland Veteran's Council	<i>Queensland Veteran's Council Act 2021</i>	Separate annual report prepared
Screen Queensland Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	See boards and committees section (Appendix 4)
The Queensland Music Festival Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	See boards and committees section (Appendix 4)
Veterans' Reference Group	<i>Queensland Veterans' Council Act 2021</i>	Included in the Queensland Veterans' Council annual report

Appendix 4 – Government bodies, boards and committees

The following bodies, boards and committees were active during 2023–2024 with reporting arrangements to the department.

Aboriginal Centre for the Performing Arts Pty Ltd					
Act or instrument	<i>Corporations Act 2001 (Commonwealth)</i>				
Functions	The objective of the company is to provide performing arts training and opportunities to Indigenous students.				
Achievements	<p>Key achievements for 2023–2024 included:</p> <ul style="list-style-type: none"> 78 students enrolled in the school holiday program 21 students enrolled in Certificate II in Performing Arts five students enrolled in the Diploma in Performing Arts hosted nine young people from Doomadgee Aboriginal Council area for 7-week dance and singing workshops completed a review of Aboriginal Centre for Performing Arts (ACPA) Intellectual training property with industry engagement from BlakDance, Opera Queensland, Queensland Ballet, Queensland Theatre and QMusic signed an MOU with Brisbane Festival. ACPA will feature in the 2024 Brisbane Festival two ACPA students were selected to perform in the production Straight from the Strait, to be presented in August 2024 by Opera Queensland, within the 2024 Brisbane Festival visited Bamaga and Northern Peninsula Community and delivered music workshops to Seisia State School, Injinoo State School and North Peninsula Area (NPA) State College engaging approximately 150 students. 				
Financial reporting	ACPA provides annual financial reports to the Queensland Parliament in accordance with Queensland Treasury policy. Arts Queensland conducts compliance checks to ensure accountability. The financial results are noted in the department's financial statements.				
Remuneration:					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair Appointed 28/04/2022	Selwyn Button	8	N/A	N/A	N/A
Director Appointed 18/08/2021	Leanne Bell	7	N/A	N/A	N/A
Director Appointed 28/04/2022	Cameron Costello	10	N/A	N/A	N/A
Director Appointed 18/08/2021	Cassandra Diamond	9	N/A	N/A	N/A
No. scheduled meetings/sessions	10				
Total out of pocket expenses	Total out of pocket expenses for Board members: \$731.06 travel expenses to attend Board Meeting.				

Family Responsibilities Board					
Act or instrument	<i>Family Responsibilities Commission Act 2008</i>				
Functions	The purpose of the Family Responsibilities Board is to give advice and make recommendations to the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities, and Minister for the Arts 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 <i>Family Responsibilities Commission Act 2008</i> 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	Clare O'Connor Director-General Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	2	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	1	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 2023–2024 financial year: 5 September 2023 (Meeting number 47) 20 February 2024 (Meeting no 48).				
Total out of pocket expenses	Nil				

Local Thriving Communities Joint Co-ordinating Committee (JCC)					
Act or instrument	Terms of Reference				
Functions	The Joint Co-ordinating Committee was established to provide advice to government about the co-design and implementation of the Local Thriving Communities reform. The JCC is a key governance mechanism driving the reform process. The JCC includes six Aboriginal and Torres Strait Islander community representatives, five local government representatives from indigenous councils, one local government member from an urban and regional area and 12 State and Federal government representatives as equal partners.				
Achievements	The JCC met two times in 2023–2024. The JCC provided oversight to progress the activities of the <i>Local Thriving Communities Action Plan 2022–2024</i> and the establishment of interim Local Decision-Making Bodies, including the expansion to urban and regional areas.				
Financial reporting	The transactions of the Board are captured in the department's financial statement.				
Remuneration:					
JCC Community Members were remunerated under the Queensland Government's <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i> . JCC community members are paid in accordance with Level 2 of the Regulation, Administration and Advice Category of the Remuneration Matrix.					
Community members were paid a daily meeting fee of \$400, and the community members in the role of Co-Chair were paid a daily meeting fee of \$520 for JCC meetings. Community members were also remunerated for 'preparation and pre-briefing' prior to each meeting at 50 per cent of the meeting fee (less than four hours meeting fees) and for participation in a community members pre-meeting workshop at 50 per cent of the meeting fee (less than four hours meeting fees).					
As Co-Chair, the Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts approves remuneration for additional activities including member attendance at consultations, workshops or engagement. Members are remunerated for these activities in accordance with the Queensland Government's Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies.					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees (if applicable)	Actual fees received
Co-Chair Appointed 3/04/2023	Clare O'Connor Director-General Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	2	N/A	N/A	N/A
Member Appointed 3/04/2023	Joann Schmider	1 meeting as Co-Chair 1 meeting as member	\$2,360	N/A	\$2,360
Member Appointed 3/04/2023	Nicole Huxley	1 meeting as Co-Chair 1 meeting as member	\$3,160	N/A	\$3,160
Member Appointed 3/04/2023	Kelly Barclay	2 meetings as member	\$1,000	N/A	\$1,000
Member Appointed 3/04/2023	Susan Sewter	2 meetings as member	\$1,400	N/A	\$1,400
Member Appointed 3/04/2023	Jayden Marrott	1 meeting as member	N/A	N/A	N/A
Member Appointed 3/04/2023	Joseph Wallace	N/A	N/A	N/A	N/A

Local Thriving Communities Joint Co-ordinating Committee (JCC)					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees (if applicable)	Actual fees received
Member Appointed 3/04/2023	Laurie Nona	N/A	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Director-General, Justice Services Department of Justice and Attorney-General	2 1 member 1 proxy	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Commissioner, Regional Queensland Queensland Police Service	2 2 proxies	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Chief First Nations Health Officer Queensland Health	2 2 members	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Director-General, First Nations Strategy and Partnerships Department of Education	2 2 members	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Head, Strategic Policy Queensland Treasury	2 2 members	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Director-General, Policy Department of the Premier and Cabinet	2 2 proxies	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Group Manager Operations & Delivery, Eastern Group, National Indigenous Australians Agency	2 2 proxies	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Director-General, Corporate Services Department of Tourism and Sport	2 2 members	N/A	N/A	N/A
Ex-Officio Appointed 18/05/2023	Deputy Director-General, Housing Department of Housing, Local Government, Planning and Public Works	2 1 member 1 proxy	N/A	N/A	N/A
Ex-Officio Appointed 18/05/2023	Deputy Director-General Department of Child Safety, Seniors and Disability Services	2 1 member 1 proxy	N/A	N/A	N/A
Ex-Officio Appointed 18/05/2023	Deputy Director-General Department of Youth Justice	2 2 members	N/A	N/A	N/A
Ex-Officio Appointed 3/04/2023	Deputy Director-General, Local Government Department of Housing, Local Government, Planning and Public Works	2 1 member 1 proxy	N/A	N/A	N/A
No. of scheduled meetings/sessions	Two scheduled meetings during the period plus additional pre-briefing sessions, workshops and briefings to support oversight of the shared decision-making reform.				
Total out of pocket expenses	Total out of pocket expenses - \$3,873.43				
Notes	Machinery of government changes: The department member names reflect the department names at the time of the last JCC meeting on 5 December 2023. Additional machinery of government changes occurred on 18 December 2023 and have changed the names of member agencies.				

Major Brisbane Festivals Pty Ltd					
Act or instrument	<i>Corporations Act 2001 (Cth)</i>				
Functions	Major Brisbane Festivals Pty Ltd (MBF) was established by the Queensland Government and Brisbane City Council. The objectives of the MBF are to create, produce and promote cultural festivals that showcase diverse artistic work and demonstrate artistic integrity, and to produce and deliver in Brisbane and South-East Queensland inspiring and inclusive arts festivals.				
Achievements	<p>Key achievements for 2023–2024 included:</p> <ul style="list-style-type: none"> • presented more than 203+ performances and engaged with more than 1.7 million total audience with a range of exciting works including 18 world premieres. Key program highlights included: <ul style="list-style-type: none"> – <i>Nieergoo: Spirit of the Whale</i>, a spectacular massed drone performance that lit up the skies with a captivating Yugerra and Toorabul First Nations stories – <i>Salamander</i> a stunning, large-scale dance theatre work by internationally renowned choreographer Maxine Doyle and artist and designer Es Devlin held at the unique Northshore location – <i>Bananaland</i> from Kate Miller Heidke and Keir Nuttall, shining a spotlight on exceptional Queensland talent that engaged audiences. • 2023 outcomes also included: <ul style="list-style-type: none"> – engaged 57 arts organisations – engaged more than 1460 Queensland based artists and arts workers – engaged 170 First Nations artists – 112,803 visitors to Brisbane – philanthropic income achieved \$1.717 million (increase of \$179,000 from 2022) – sponsorship income generated \$2.75 million cash through 77 corporate partnerships, an increase from 2022 of \$630,000 in cash. • launched the <i>Brisbane Festival Disability Inclusion Action Plan 2023–2025</i>, developed in partnership with inclusion partner Choice, Passion, Life. • achieved a total gross economic benefit from the Brisbane Festival (expenditure by all attendees) of \$46,321,029. 				
Financial reporting	MBF provides annual financial reports to the Queensland Government. Arts Queensland conducts compliance checks to ensure accountability. The financial results are noted in the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair Appointed Director: 01/12/2019 Chair: 01/12/2022	Anna Reynolds	8	N/A	N/A	N/A
Director Appointed 27/8/2007	Philip Bacon	8	N/A	N/A	N/A
Director Appointed 30/11/2016	Simon Morrison	5	N/A	N/A	N/A
Director Appointed 30/06/2014	Amanda Newbery	8	N/A	N/A	N/A
Director Appointed 01/11/2022	David Lyons	6	N/A	N/A	N/A

Major Brisbane Festivals Pty Ltd					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Director Appointed 01/11/2022	Kim Challenor	9	N/A	N/A	N/A
Director Appointed 01/12/2022	Anna Palmer	8	N/A	N/A	N/A
Director Appointed 01/11/2022	Michelle Tuahine	6	N/A	N/A	N/A
Director Appointed 16/05/2023	Graeme Wikman	8	N/A	N/A	N/A
No. scheduled meetings/sessions	9				
Total out of pocket expenses	Nil				

Public Records Review Committee					
Act or instrument	<i>Public Records Act 2002</i>				
Functions	To advise the Minister and the State Archivist on issues relating to the administration and enforcement of the <i>Public Records Act 2002</i> ; to decide disputes brought to it under the Act; and to review decisions made by the State Archivist not to authorise the disposal of particular public records or classes of public records.				
Achievements	<p>Key achievements in 2023–2024 included:</p> <ul style="list-style-type: none"> supported information for the drafting of the Public Records Bill 2023 which was enacted in December 2023 for commencement in December 2024 supported the implementation program for the new <i>Public Records Act 2023</i> supported the work of Queensland State Archives to assist public authorities to improve recordkeeping practices supported Queensland State Archives' vision to be an archive that supports Aboriginal and Torres Strait Islander self-determination and embraces First Nations' worldviews, knowledge and culture, and to use the collection to help support the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' commitment to placing 'First Nations First' and reframing its relationship with Aboriginal and Torres Strait Islander peoples and organisations supported the implementation of a Digital Archive in Queensland, following the successful implementation of the Archival Management System supported Queensland State Archives' innovative work to make public records available, including work to reduce lengthy restricted access periods on records in the custody of the Archives. 				
Financial reporting	Exempted from audit by the Auditor-General				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair Appointed 1/07/2022	Kate Slack	4	\$325 per meeting	N/A	\$1,319.53
Member Appointed 1/07/2022	Sandie Angus	4	\$250 per meeting	N/A	\$1,097.65

Public Records Review Committee					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member Appointed 1/07/2022	Monica Bradley	3	\$250 per meeting	N/A	\$769.53
Member Appointed 1/07/2022	Professor Bronwyn Fredericks	2	\$250 per meeting	N/A	\$500.00
Member Appointed 1/07/2022	Maureen Sullivan	3	\$250 per meeting	N/A	\$809.52
Member Appointed 1/07/2022	Julie Steel	3	No remuneration	N/A	\$0.00
Member Appointed 1/07/2022	Louisa Lynch	2	No remuneration	N/A	\$0.00
Member Appointed 1/07/2022	Leighton Craig	4	No remuneration	N/A	\$0.00
No. scheduled meetings/sessions	The committee met four times during 2023–2024.				
Total out of pocket expenses	Total out of pocket expenses, including motor vehicle allowances, remuneration and catering, were \$6,772.30.				

Screen Queensland Pty Ltd	
Act or instrument	<i>Corporations Act 2001 (Cth)</i>
Functions	<p>The objects of Screen Queensland Pty Ltd (formerly the Pacific Film and Television Commission Pty Ltd) are to:</p> <ul style="list-style-type: none"> • increase the level of film and television production in Queensland • develop and maintain a creative infrastructure in Queensland for the film and television production industry • develop and maintain an active and vibrant screen culture in Queensland • make funding available to members of the domestic and foreign film industry whether through loan, grant, rebate, financial assistance, investment, investment loan or any other form of funding.
Achievements	<p>Key achievements for 2023–2024 included:</p> <ul style="list-style-type: none"> • investment supported 83 screen production and digital games projects, generating an estimated 5,900 employment opportunities and more than \$493 million in Queensland Production Expenditure • completion and opening of the Screen Queensland Studios, Cairns in April 2024.
Financial reporting	<p>General purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures, Australian Accounting Interpretations of the Australian Accounting Standards Board (AASB) and the <i>Corporations Act 2001</i>, to meet the reporting requirements of the shareholder. The company is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards and is not exempted from audit.</p> <p>The financial statements, except for the cash flow information which is prepared on a cash basis, have been prepared on an accruals basis and are based on the historical cost convention. The financial statements have been prepared in accordance with the ongoing concern accounting principle. The ability of the company to continue its operations in future years will be dependent upon the continuing support of the state government.</p>

Screen Queensland Pty Ltd					
Remuneration: Governance Level 3					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair Appointed 1/06/2022	Roslyn Atkinson	5 Board	\$5,000 per annum		\$5,000
Director Appointed 24/01/2022	Patricia Alner	6 Board 4 Audit and Risk	\$3,000 per annum	\$1,000 per annum	\$4,000
Director Appointed 24/01/2022	Lynne Benzie	6 Board	\$3,000 per annum		\$3,000
Director Appointed 24/01/2022	Catherine Hunt	5 Board	\$3,000 per annum		\$3,000
Director Appointed 24/01/2022	Kylee Ratz	4 Board 4 Audit and Risk	\$3,000 per annum	\$500 per annum	\$3,500
Director Appointed 24/01/2022	Dean Gibson	5 Board	\$3,000 per annum		\$3,000
Director Appointed 24/01/2022	Professor Herman van Eyken	5 Board	\$3,000 per annum		\$3,000
Director Appointed 24/01/2022	Aaron Fa'Aoso	3 Board 2 Audit and Risk	\$3,000 per annum	\$500 per annum	\$3,500
Director Appointed 24/01/2022	Dylan Miklashek	3 Board	\$3,000 per annum		\$3,000
No. scheduled meetings/sessions	10 (6 Board, 4 Audit and Risk Committee)				
Total out of pocket expenses	\$944.43				

The Queensland Music Festival Pty Ltd	
Act or instrument	<i>Corporations Act 2001 (Cth)</i>
Functions	<p>The Queensland Music Festival (QMF) is a government-owned company that helps unlock the power of music in regional Queensland communities with a focus on supporting social, cultural and economic outcomes for Queenslanders.</p> <p>The objects of the QMF include to:</p> <ul style="list-style-type: none"> engage communities throughout Queensland in collaborative processes of social, economic and cultural development that draw on the unique power of music to create measurable outcomes elevate the cultural identity of Queensland throughout the co-creation of iconic placemaking music events across the State facilitate collaboration between the relevant arts sector organisations and individuals to deliver the objects in a manner that is high-quality, cost-effective and aligned to community aspirations.

The Queensland Music Festival Pty Ltd

Achievements	<p>Key achievements for 2023–2024 included:</p> <ul style="list-style-type: none"> presented five Qld Music Trails including 2023 trails: The Tropics Trail: the Reef Trail, featuring Between the Tides on Cape Hillsborough Beach in Mackay and the Brisbane Trail, featuring Sweet Relief! presented in partnership with Brisbane Festival and QMusic, and in 2024 it delivered the Outback Trail and the Southern Trail. supported the presentation of two major festivals as part of the Tropics Trail - Shine on Gimuy and for the first time since 2019, Yarrabah Music and Cultural Festival attracted over 29,000 individual attendees across the five trails showcased 605 talented artists and artist groups (including dance groups) of which 58 per cent were First Nations artists QMF Board approved and adopted the organisation's 5-year Strategic Plan (2024–2028) in March 2024 appointment of the Indigenous Australian Advisory Committee. 				
Financial reporting	<p>QMF provides annual financial reports to the Queensland Parliament in accordance with Queensland Treasury policy. Arts Queensland conducts compliance checks to ensure accountability. QMF is exempt from audit by the Auditor-General under section 30A of the <i>Auditor-General Act 2009</i>. The financial results are noted in the department's financial statements.</p>				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair Appointed 16/12/2022	Daniel Gschwind	7	N/A	N/A	N/A
Director Appointed 30/06/2021	Paul Lindstrom	7	N/A	N/A	N/A
Director Appointed 30/06/2021	Ann-Maree Willett	5	N/A	N/A	N/A
Director Appointed 16/12/2022	Alison Mobbs	7	N/A	N/A	N/A
Director Appointed 16/12/2022	Angela Leitch	5	N/A	N/A	N/A
Director Appointed 16/12/2022	Brydie-Leigh Bartleet	6	N/A	N/A	N/A
Director Appointed 31/07/223	Jeffrey Oates	5	N/A	N/A	N/A
No. scheduled meetings/sessions	7				
Total out of pocket expenses	Nil				

Appendix 5 – Glossary of acronyms and abbreviations

Acronyms

ACPA – Aboriginal Centre for Performing Arts

DRFA – Disaster Relief Funding Arrangements

FRC – Family Responsibility Commission

FTE – Full-Time Equivalent

LGBTQIA+ – Lesbian, Gay, Bisexual, Trans, Queer, Intersex, Asexual, plus

LDMB – Local Decision-Making Bodies

QIPP – Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy

QSA – Queensland State Archives

WfQ – Working for Queensland (staff survey)

Abbreviations

Cth - Commonwealth

Appendix 6 – Our locations

Office of the Director-General

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

Treaty, 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@dsdsatsip.qld.gov.au

Other locations

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

Community Services

Address: Level 22, 111 George Street
BRISBANE QLD 4000
Email: ODDG.communities@chde.qld.gov.au

Other locations

Community Services staff are also located in Cairns, Townsville, Mackay, Rockhampton, Hervey Bay, Maroochydore, Toowoomba, Ipswich, Robina and South Brisbane.

Office for Veterans

Address: Level 12, 1 William Street
BRISBANE QLD 4000
Email: Veterans@premiers.qld.gov.au

Queensland Veterans Council Secretariat

Address: Level 12, 1 William Street
BRISBANE QLD 4000
Email: Secretariat@qvc.qld.gov.au

Queensland State Archives

435 Compton Road
RUNCORN QLD 4113

PO Box 1397
Sunnybank Hills Qld 4109
Phone: 07 3037 6777
Email: info@archives.qld.gov.au

Arts Queensland

111 George Street,
BRISBANE QLD 4000

GPO Box 1436
Brisbane QLD 4001
Phone: 07 3034 4016
Email: reception@arts.qld.gov.au
Visit www.arts.qld.gov.au.

Bulmba-ja, Cairns Office
96 Abbott Street
CAIRNS QLD 4870

c/o Arts Queensland
GPO Box 1436
BRISBANE QLD 4001
Phone: 07 4047 4910
Email: bulmba-ja@arts.qld.gov.au
Visit www.arts.qld.gov.au/bulmba-ja.

Other locations

Arts Queensland staff are also located at the Judith Wright Arts Centre (Brisbane) and the Queensland Cultural Centre (Brisbane).

Appendix 7 – Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance <ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Letter of compliance
Accessibility <ul style="list-style-type: none"> • Table of contents • Glossary 	ARRs – section 9.1	Table of contents Glossary of acronyms and abbreviations
	ARRs – section 9.2	Purpose of annual report
	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Purpose of annual report - Interpreter
	<i>Copyright Act 1968</i> ARRs – section 9.4	Purpose of annual report – Copyright notice
	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Purpose of annual report - Licence
General information <ul style="list-style-type: none"> • Introductory Information 	ARRs – section 10	Message from the Director-General Our department
Non-financial performance <ul style="list-style-type: none"> • Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Our department Contribution to the Queensland Government's objectives for the community Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and cultures are central to all engagement, design and delivery Foster and connected communities Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives Enhance Queenslanders' access to art and culture
	ARRs – section 11.2	Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and cultures are central to all engagement, design and delivery Foster and connected communities Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives Enhance Queenslanders' access to art and culture Governance and Corporate Services Appendix 2 Service Delivery Statements

Summary of requirement	Basis for requirement	Annual report reference
<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	<p>Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and cultures are central to all engagement, design and delivery</p> <p>Foster and connected communities</p> <p>Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives</p> <p>Enhance Queenslanders' access to art and culture</p> <p>Governance and Corporate Services</p> <p>Appendix 2 Service Delivery Statements</p>
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 Appendix 8 Summary of financial performance
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 Our organisational structure
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 Our executive management
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 Code of Conduct and Public Sector Ethics
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5 Embedding a culture of human rights
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6 Our values
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1 Risk management
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2 Our governance boards and committees Audit and Risk Committee
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3 Internal audit
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4 External scrutiny
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5 Information systems and recordkeeping
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6 Information Security attestation
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1 Strategic workforce planning and performance
	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16 Online open data reporting
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 31.1 https://data.qld.gov.au
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 31.2 https://data.qld.gov.au

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 9 Annual Financial Statements and Independent Auditor's Report
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 9 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 8 – 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 \$43.28 million for 2023–2024. Importantly, this result included the effect of net asset revaluation increases of \$43.66 million.

Income

Our income in 2023–2024 was \$545.00 million, with the major sources of income being the Queensland and Australian governments for the provision of services.

INCOME FROM CONTINUING OPERATIONS

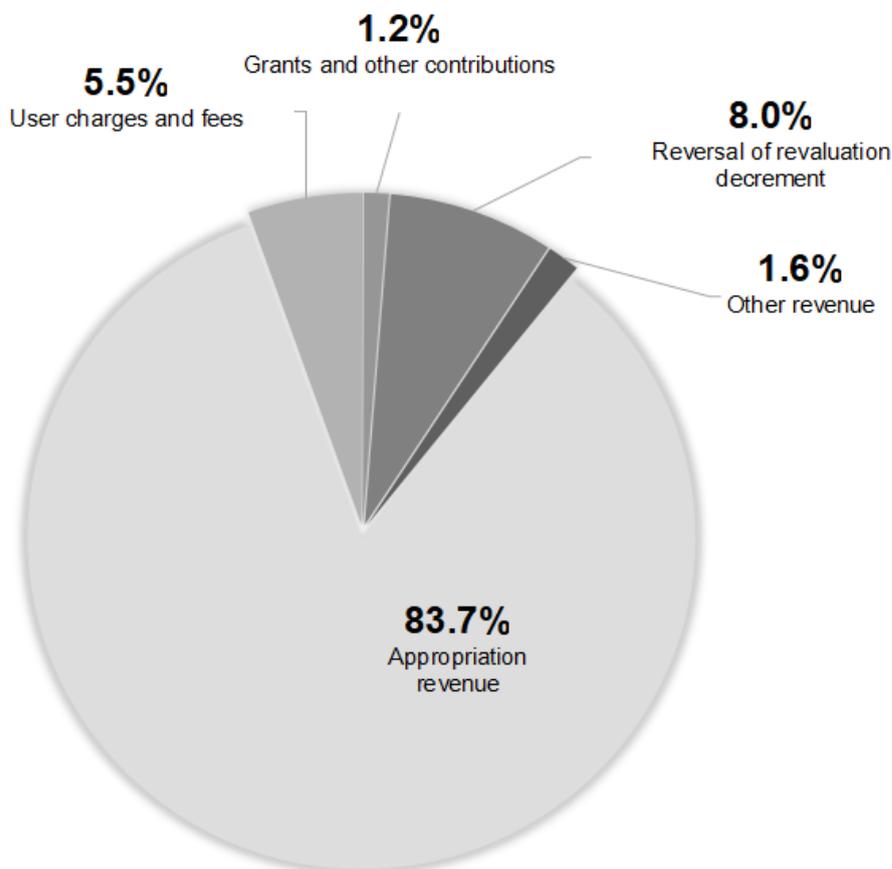


Figure 1: Income by category for the year ended 30 June 2024

Income	Income %	\$ million
Appropriation Revenue	83.7%	456.04
User Charges	5.5%	30.23
Grants and other contributions	1.2%	6.47
Reversal of Asset Revaluation Decrement	8.0%	43.66
Other revenue	1.6%	8.60
Total Income		\$545.00

In accordance with Australian Accounting Standards, the department has recognised as revenue \$43.66 million reflecting the effect of revaluation increases for land and building assets.

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 2023–2024 were \$501.72 million.

EXPENSES FROM CONTINUING OPERATIONS

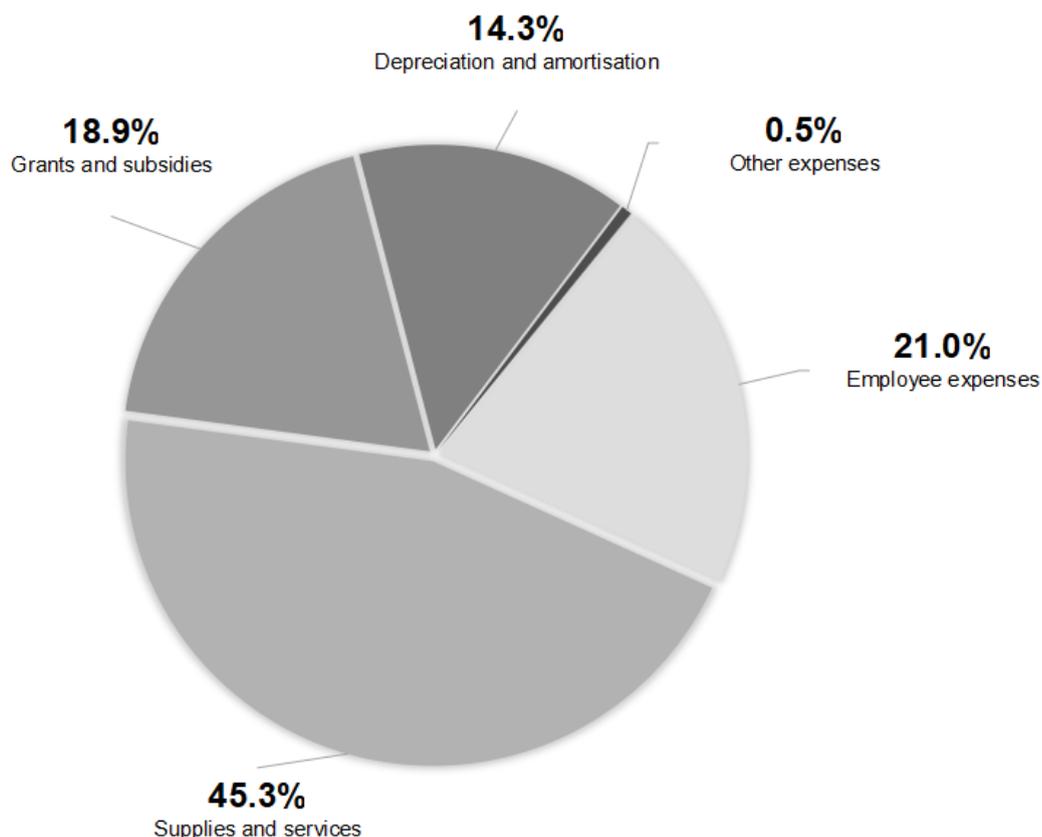


Figure 2: Expenses by category for the year ending 30 June 2024

Expenses	Expenses %	\$ Million
Employee expenses	21.0%	105.30
Supplies and services	45.3%	227.35
Grants and subsidies	18.9%	94.59
Depreciation and amortisation	14.3%	71.53
Impairment losses on financial assets	0.0%	0.03
Other expenses	0.5%	2.77
Finance/borrowing costs	0.0%	0.15
Total Expenses		\$501.72

Supplies and services include service procurement expenses of \$134.28 million, services provided by other State Agencies of \$6.73 million, property and vehicle rent expenses of \$14.93 million, property support, repairs and maintenance expenses of \$43.14 million, professional and technical fees of \$18.65 million and other operational expenses of \$9.62 million.

Other expenses include items such as insurance costs, audit fees, and net losses on disposal of property, plant and equipment.

Assets

Our total assets as at 30 June 2024 were \$1.50 billion. The primary assets held by our department were properties used to:

- support Aboriginal and Torres Strait Islander Partnerships service delivery
- support people with community services
- support the growth of the arts sector and showcase the state's stories and artistic talent
- support and provide opportunities to strengthen youth leadership capabilities.

The value of our assets by category was:

- Cash and cash equivalents – \$110.20 million
- Other financial assets – \$6.61 million
- Non-current assets classified as held for sale – \$0.80 million
- Receivables – \$10.47 million
- Property, plant and equipment – \$1.37 billion
- Intangibles – \$0.69 million
- Prepayments – \$1.34 million.

Liabilities

Our liabilities consist primarily of payables for service procurement, trade creditors and provisions for employee entitlements and borrowings.

Our total liabilities as at 30 June 2024 were \$68.75 million. Liabilities by category were:

- Payables – \$58.81 million
- Accrued employee benefits – \$3.33 million
- Borrowings – \$6.61 million.

Administered Payments

In 2023–2024, on behalf of the Queensland Government, we administered total payments and expenses of \$2.36 billion mainly including:

- payments of \$2.00 billion Cost of Living Rebate to energy providers, which is a new scheme in 2023–2024
- Arts Queensland payments of \$207.34 million to State Library of Queensland, Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, Queensland Theatre Company, and Screen Queensland
- payment of \$135.56 million to support the Queensland communities for disaster recovery events
- payment of \$9.83 million to the Western Cape Communities Trust
- payment of \$4.57 million to the Family Responsibilities Commission
- payment of \$2.37 million to Queensland Veterans Council.

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 9 – Annual Financial Statements and Independent Auditor’s Report

**Department of Treaty, Aboriginal and Torres
Strait Islander Partnerships, Communities and
the Arts**

Financial Statements

for the year ended 30 June 2024

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Financial Statements
for the year ended 30 June 2024**

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Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
 Statements of Comprehensive Income
 for the year ended 30 June 2024

	Note	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations					
Appropriation revenue	B1-1	456,047	303,069	456,047	303,069
User charges and fees	B1-2	30,525	12,196	30,231	12,196
Grants and other contributions	B1-3	26,643	10,262	6,469	10,262
Other revenue	B1-4	11,317	1,151	8,597	1,151
Total revenue		524,532	326,678	501,344	326,678
Reversal of revaluation decrement	C3-1	43,660	11,134	43,660	11,134
Total Income from Continuing Operations		568,192	337,812	545,004	337,812
Expenses from Continuing Operations					
Employee expenses	B2-1	107,661	212,139	105,295	212,139
Supplies and services	B2-2	228,391	65,541	227,351	65,541
Grants and subsidies	B2-3	109,996	38,776	94,594	38,776
Depreciation and amortisation	B2-4	73,598	9,602	71,529	9,602
Impairment losses on financial assets		57	(319)	26	(319)
Finance/borrowing costs		489	-	153	-
Other expenses	B2-5	2,796	2,029	2,774	2,029
Revaluation decrement	C3-1	-	212	-	212
Total Expenses from Continuing Operations		522,988	327,980	501,722	327,980
Operating Result from Continuing Operations		45,204	9,832	43,282	9,832
Operating Result for the Year		45,204	9,832	43,282	9,832
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		66,859	9,832	64,937	9,832

The accompanying notes form part of these financial statements.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2024

	Treaty, Aboriginal and Torres Strait Islander Partnerships Services		Community Services *		Arts Queensland *		Youth Engagement *		Seniors and Disability Services ^	Total	Total
	2024	2023	2024	2023	2024	2023	2024	2023	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Appropriation revenue	73,237	67,424	210,933	9,083	167,679	21,719	4,198	243	204,600	456,047	303,069
User charges and fees	110	121	7,865	229	22,256	852	-	-	10,994	30,231	12,196
Grants and other contributions	2,574	1,399	1,928	-	1,528	-	439	160	8,703	6,469	10,262
Other revenue	792	505	2,956	189	4,848	-	1	-	457	8,597	1,151
Total revenue	76,713	69,449	223,682	9,501	196,311	22,571	4,638	403	224,754	501,344	326,678
Reversal of revaluation decrement	753	1,451	8,197	-	34,710	-	-	-	9,683	43,660	11,134
Total Income from Continuing Operations	77,466	70,900	231,879	9,501	231,021	22,571	4,638	403	234,437	545,004	337,812
Expenses from Continuing Operations											
Employee expenses	48,270	42,153	35,407	2,224	19,298	1,476	2,320	139	166,147	105,295	212,139
Supplies and services	13,943	13,244	159,429	3,022	51,659	4,347	2,320	91	44,837	227,351	65,541
Grants and subsidies	16,117	12,990	19,394	3,806	58,999	12,469	84	-	9,511	94,594	38,776
Depreciation and amortisation	675	644	4,979	418	65,861	5,469	14	12	3,059	71,529	9,602
Impairment losses on financial assets	26	(10)	-	-	-	-	-	-	(309)	26	(319)
Finance/borrowing costs	-	-	-	-	153	-	-	-	-	153	-
Other expenses	207	788	1,996	31	564	10	7	-	1,200	2,774	2,029
Revaluation decrement	-	-	-	-	-	-	-	-	212	-	212
Total Expenses from Continuing Operations	79,238	69,809	221,205	9,501	196,534	23,771	4,745	242	224,657	501,722	327,980
Operating Result from Continuing Operations	(1,772)	1,091	10,674	-	34,487	(1,200)	(107)	161	9,780	43,282	9,832
Operating Result for the Year	(1,772)	1,091	10,674	-	34,487	(1,200)	(107)	161	9,780	43,282	9,832
Increase in asset revaluation surplus	-	-	-	-	21,655	-	-	-	-	21,655	-
Total other comprehensive income	-	-	-	-	21,655	-	-	-	-	21,655	-
Total Comprehensive Income	(1,772)	1,091	10,674	-	56,142	(1,200)	(107)	161	9,780	64,937	9,832

* In 2022-23, Community Services, Arts Queensland and Youth Engagement transactions are from 1 June 2023 to 30 June 2023 due to the machinery-of-government changes.

^ In 2022-23, Seniors and Disability Services transactions are from 1 July 2022 to 31 May 2023 due to the machinery-of-government changes.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Statements of Financial Position
as at 30 June 2024

	Note	Economic Entity		Parent Entity	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current Assets					
Cash and cash equivalents	C1	233,555	91,273	110,202	91,273
Other financial assets	C6	9,191	-	6,608	-
Receivables	C2	11,966	21,090	10,469	21,090
Prepayments		1,487	6,290	1,324	6,290
		256,199	118,653	128,603	118,653
Non-current assets classified as held for sale		800	-	800	-
Total Current Assets		256,999	118,653	129,403	118,653
Non-Current Assets					
Property, plant and equipment	C3	1,388,002	1,309,570	1,374,757	1,309,570
Intangible assets		693	1,055	693	1,055
Prepayments		19	21	19	21
Right-of-use assets	C7	8,735	-	-	-
Total Non-Current Assets		1,397,449	1,310,646	1,375,469	1,310,646
Total Assets		1,654,448	1,429,299	1,504,872	1,429,299
Current Liabilities					
Payables	C4	59,320	52,564	58,811	52,564
Accrued employee benefits	C5	3,650	2,835	3,327	2,835
Borrowings	C6	6,608	-	6,608	-
Other current liabilities		22	204	-	204
Lease liabilities	C7	2,431	-	-	-
Total Current Liabilities		72,031	55,603	68,746	55,603
Non-Current Liabilities					
Lease liabilities	C7	7,123	-	-	-
Accrued employee benefits	C5	19	-	-	-
Total Non-Current Liabilities		7,142	-	-	-
Total Liabilities		79,173	55,603	68,746	55,603
Net Assets		1,575,275	1,373,696	1,436,126	1,373,696
Equity					
Contributed equity		1,444,372	1,309,652	1,307,145	1,309,652
Asset revaluation surplus		21,655	-	21,655	-
Accumulated surplus		109,248	64,044	107,326	64,044
Total Equity		1,575,275	1,373,696	1,436,126	1,373,696

The accompanying notes form part of these financial statements.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2024

	Treaty, Aboriginal and Torres Strait Islander Partnerships Services		Community Services		Arts Queensland		Youth Engagement		Total	Total
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current Assets										
Cash and cash equivalents	43,885	65,369	41,532	10,792	24,482	15,338	303	(226)	110,202	91,273
Other financial assets	-	-	-	-	6,608	-	-	-	6,608	-
Receivables	1,974	1,616	3,677	15,547	4,755	3,767	63	160	10,469	21,090
Prepayments	24	-	67	62	1,233	6,228	-	-	1,324	6,290
	45,883	66,985	45,276	26,401	37,078	25,333	366	(66)	128,603	118,653
Non-current assets classified as held for sale	-	-	800	-	-	-	-	-	800	-
Total Current Assets	45,883	66,985	46,076	26,401	37,078	25,333	366	(66)	129,403	118,653
Non-Current Assets										
Property, plant and equipment	17,356	17,227	177,242	159,403	1,180,150	1,132,923	9	17	1,374,757	1,309,570
Intangible assets	-	-	693	1,055	-	-	-	-	693	1,055
Prepayments	-	-	19	21	-	-	-	-	19	21
Total Non-Current Assets	17,356	17,227	177,954	160,479	1,180,150	1,132,923	9	17	1,375,469	1,310,646
Total Assets	63,239	84,212	224,030	186,880	1,217,228	1,158,256	375	(49)	1,504,872	1,429,299
Current Liabilities										
Payables	27,924	50,746	18,556	163	12,041	1,898	290	(243)	58,811	52,564
Accrued employee benefits	1,488	1,535	1,183	788	591	512	65	-	3,327	2,835
Borrowings	-	-	-	-	6,608	-	-	-	6,608	-
Other current liabilities	-	-	-	-	-	204	-	-	-	204
Total Current Liabilities	29,412	52,281	19,739	951	19,240	2,614	355	(243)	68,746	55,603
Total Liabilities	29,412	52,281	19,739	951	19,240	2,614	355	(243)	68,746	55,603

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Statements of Changes in Equity
for the year ended 30 June 2024

	Note	Contributed Equity		Asset Revaluation Surplus		Accumulated Surplus		Total	
		Economic Entity	Parent Entity	Economic Entity	Parent Entity	Economic Entity	Parent Entity	Economic Entity	Parent Entity
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2022		174,972	174,972	-	-	54,211	54,211	229,183	229,183
Operating Result									
Operating result for the year		-	-	-	-	9,832	9,832	9,832	9,832
Total Comprehensive Income for the Year		-	-	-	-	9,832	9,832	9,832	9,832
Transactions with Owners as Owners									
Net transfers in - Queensland Government entities - MoG #		1,151,687	1,151,687	-	-	-	-	1,151,687	1,151,687
Appropriated equity injections		8,279	8,279	-	-	-	-	8,279	8,279
Appropriated equity withdrawals		(25,286)	(25,286)	-	-	-	-	(25,286)	(25,286)
Net Transactions with Owners as Owners		1,134,680	1,134,680	-	-	-	-	1,134,680	1,134,680
Balance as at 30 June 2023		1,309,652	1,309,652	-	-	64,044	64,044	1,373,696	1,373,696
Operating result for the year		-	-	-	-	45,204	43,282	45,204	43,282
Other comprehensive income									
- Increase/(decrease) 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 - 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

Various functions were transferred to and from the department as part of the machinery-of-government changes effective from 1 June 2023.

* 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.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Statements of Cash Flows
for the year ended 30 June 2024

	Note	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Service appropriation receipts		477,599	297,790	477,599	297,790
User charges and fees		46,469	14,097	43,916	14,097
Grants and other contributions		46,089	9,742	4,300	9,742
GST input tax credits received from ATO		31,150	7,214	31,150	7,214
GST collected from customers		2,704	266	2,704	266
Interest receipts		2,741	-	-	-
Other inflows		7,533	1,254	7,461	1,254
<i>Outflows:</i>					
Employee expenses		(107,452)	(212,592)	(105,087)	(212,592)
Supplies and services		(219,831)	(67,832)	(218,367)	(67,832)
Grants and subsidies		(107,833)	(36,484)	(92,431)	(36,484)
GST paid to suppliers		(32,279)	(2,781)	(32,349)	(2,781)
GST remitted to ATO		(2,713)	(279)	(2,713)	(279)
Other outflows		(1,415)	(1,024)	(1,326)	(1,024)
Net cash provided by operating activities	CF-1	142,762	9,371	114,857	9,371
Cash Flows from Investing Activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		635	699	635	699
Loans and advances redeemed		-	-	2,010	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(65,010)	(7,016)	(62,885)	(7,016)
Loans and advances made		-	-	-	-
Net cash used in investing activities		(64,375)	(6,317)	(60,240)	(6,317)
Cash flows from Financing Activities					
<i>Inflows:</i>					
Equity injection		59,152	5,315	59,152	5,315
<i>Outflows:</i>					
Borrowing redemptions		(2,010)	-	(2,010)	-
Finance lease payments		(1,281)	-	-	-
Equity withdrawals		(93,044)	-	(93,044)	-
Net cash provided by (used in) financing activities		(37,183)	5,315	(35,902)	5,315
Net increase in cash and cash equivalents		41,204	8,369	18,715	8,369
Cash and Cash Equivalents - Opening balance		91,273	51,005	91,273	51,005
Cash transfers from MoG restructure*		101,078	31,899	214	31,899
Cash and Cash Equivalents - Closing balance	C1	233,555	91,273	110,202	91,273

* Cash transfers from MoG restructure in the economic entity relates to December 2023 MoG transfer-in of Screen Queensland Pty Ltd as a controlled entity. The transfer balance in the parent entity relates to the final cash transfer from the former Department of Communities, Housing and Digital Economy in connection with the May 2023 MoG transitions.

The accompanying notes form part of these financial statements.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Notes to the Statements of Cash Flows
for the year ended 30 June 2024

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

	Note	Economic Entity		Parent Entity	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Operating Result for the Year		45,204	9,832	43,282	9,832
Non-cash items included in operating result					
Reversal of revaluation decrement		(43,660)	(11,134)	(43,660)	(11,134)
Revaluation decrement		-	212	-	212
Depreciation and amortisation expense	B2-4	73,598	9,602	71,529	9,602
Loss (gain) on disposal of non-current assets		798	181	798	181
Write off of assets	B2-5	-	312	-	312
Interest capitalised RFFF Loans		153	-	153	-
Other non-cash items		(464)	-	(953)	-
Changes in assets and liabilities					
(Increase) decrease in GST input tax credits receivable		(1,138)	(2,188)	(1,208)	(2,188)
(Increase) decrease in trade receivables		35,547	4,156	11,830	4,156
(Increase) decrease in prepayments		5,170	732	4,969	732
Increase (decrease) in payables		27,228	(1,473)	27,829	(1,473)
Increase (decrease) in accrued employee benefits		529	(1,278)	491	(1,278)
Increase (decrease) in other liabilities		(203)	417	(203)	417
Net Cash Provided by Operating Activities		142,762	9,371	114,857	9,371

CF-2 Changes in liabilities arising from financing activities

	-----Non-Cash changes-----				-----Cash flows-----		Closing balance at 30 June \$'000
	Opening balance \$'000	Transfers from other Queensland Government entities \$'000	New leases acquired \$'000	Other \$'000	Cash received \$'000	Cash repayments \$'000	
Economic Entity							
Lease liabilities	-	6,759	3,740	336	-	(1,281)	9,554
Borrowings	-	8,465	-	153	-	(2,010)	6,608
Total	-	15,224	3,740	489	-	(3,291)	16,162
Parent Entity	Opening balance \$'000	Transfers to/(from) other Queensland Government entities \$'000	New leases acquired \$'000	Other (specify) \$'000	Cash received \$'000	Cash repayments \$'000	Closing balance at 30 June \$'000
Borrowings	-	8,465	-	153	-	(2,010)	6,608
Total	-	8,465	-	153	-	(2,010)	6,608

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 Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts' (the department) vision is to work with Aboriginal and Torres Strait Islander peoples, and non-Indigenous Queenslanders, to build a new future and support thriving communities where all can enjoy high levels of social and economic wellbeing, supported by a vibrant arts and cultural sector. The department's purpose is to be effective leaders and partners in ensuring Queenslanders thrive socially, economically and culturally.

As part of the machinery-of-government changes effective 18 December 2023, the following functions were transferred from the Department of the Premier and Cabinet:

- Veterans Affairs (Queensland Veterans Council and Secretariat, and Office for Veterans)
- Screen Industry Development (Screen Queensland Pty Ltd).

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

- Treaty, Aboriginal and Torres Strait Islander Partnerships: To progress the Path to Treaty through truth-telling and healing, and to work in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.
- Community Services: Accessible, timely and responsive community services and support for Queenslanders, including veterans.
- Youth Engagement: Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes. Provide opportunities to strengthen youth leadership capabilities. From 1 July 2024 onwards, this service area will be incorporated in Communities Services.
- Arts Queensland: Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences and cultural infrastructure.

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 Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts 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) 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 2023.

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.

A2 Basis of Financial Statements Preparation (continued)

A2-3 Presentation (continued)

Comparatives

Comparative information reflects the audited 2022-23 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 May 2023 and December 2023.

The following functions were transferred to and from the department as part of these machinery-of-government changes effective from 1 June 2023:

- Community Services transferred in from the former Department of Communities, Housing and Digital Economy.
- Arts Queensland transferred in from the former Department of Communities, Housing and Digital Economy.
- Youth Engagement transferred in from the Department of Environment and Science.
- Seniors and Disability Services transferred out to the Department of Child Safety, Seniors and Disability Services (DCSSDS).

The following function was transferred to the department as part of these machinery-of-government changes effective from 1 January 2024 (refer to Note A3 for further information):

- Veterans Affairs (Office for Veterans and Queensland Veterans Council Secretariat) transferred in from Department of the Premier and Cabinet.

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 and SQ do not have an unconditional right 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 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.

The department, through its operating division Arts Queensland, controls or is associated with the entities noted below. Economic entity financial statements include Screen Queensland Pty Ltd only. 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.

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.

A2 Basis of Financial Statements Preparation (continued)

A2-5 The Reporting Entity (continued)

Controlled entities

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

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

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, 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. The department on behalf of the State of Queensland, and the Brisbane City Council each hold 50% of the shares of the MBF (the share capital of MBF consists of two ordinary shares of \$1 each, fully paid). It has been determined that the department does not have control over the financial or operating policies through voting rights or board membership of the entity. However, due to funding arrangements for the entity, the department has significant influence.

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 Basis of Financial Statements Preparation (continued)

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.

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. 5) 2023, responsibilities for funding contributions of Queensland Veterans Council and Screen Queensland Pty Ltd were transferred to the department effective from 1 January 2024.

A2 Basis of Financial Statements Preparation (continued)

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

A3-1 Transfers in - Controlled and Administered Activities in 2023-24

Details of transfer: The function of Veterans Affairs (Office for Veterans and Queensland Veterans Council Secretariat) and Screen Industry Development in controlled and, the administering of Screen Queensland Pty Ltd and the Queensland Veterans Council in administered from the Department of the Premier and Cabinet with its assets and liabilities transferring to the Department of Treaty Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Basis of transfer: Public Service Departmental Arrangements Notice (No. 5) 2023.

Date of transfer: Effective from the 1 January 2024.

Pursuant to section 80 of the *Financial Accountability Act 2009*, for financial reporting purposes the effective date of the transfers was 1 January 2024. Transactions for 1 January to 30 June 2024 are reported in the transferring departments' financial statements. They are not in the 2023 comparative figures.

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

Assets and liabilities transferred*	Controlled
	\$'000
Current assets	
Other financial assets	8,465
Total current assets	8,465
Current liabilities	
Borrowings	8,465
Total current liabilities	8,465
Net assets	-

* The Assets and liabilities balances are related to the transfer into Arts Queensland.

There were nil assets and liabilities balances for Office for Veterans and Queensland Veterans Council Secretariat.

There were nil assets and liabilities transferred in to Administered.

Budgeted appropriation revenue of \$3.23 million (Controlled) and \$50.06 million (Administered) was reallocated from the Department of the Premier and Cabinet to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts as part of the December 2023 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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Original budget appropriation	461,865	308,504	461,865	308,504
Supplementary amounts:				
Transfers from other departments	3,228	-	3,228	-
Treasurer's transfers	12,506	(1,115)	12,506	(1,115)
Lapsed appropriation revenue	-	(9,599)	-	(9,599)
Total Appropriation Receipts (cash)	477,599	297,790	477,599	297,790
Less: Transfer of appropriation receivable from other Queensland Government entities	-	(2,340)	-	(2,340)
Plus: Opening balance of appropriation revenue payable	12,217	19,836	12,217	19,836
Less: Closing balance of appropriation revenue payable	(33,769)	(12,217)	(33,769)	(12,217)
Net Appropriation Revenue	456,047	303,069	456,047	303,069
Appropriation Revenue Recognised in Statements of Comprehensive Income	456,047	303,069	456,047	303,069

Appropriations provided under the **Appropriation Act 2023** 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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Disability Worker Screening application fees	-	8,839	-	8,839
Funds from National Disability Support Agency to provide specialist disability client support	-	879	-	879
Rent received from clients in specialist disability accommodation	-	1,397	-	1,397
Cultural Centre Carpark Revenue	7,629	707	7,629	707
Facility Management Revenue	13,310	6	13,310	6
Service delivery revenue	7,736	208	7,736	208
Rent received in Arts Queensland	1,317	110	1,317	110
Other fees and charges	533	50	239	50
Total User Charges and Fees	30,525	12,196	30,231	12,196

B1 Income (continued)

B1-3 Grants and Other Contributions

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Revenue from contracts with customers				
Commonwealth grants - specific obligations	-	7,921	-	7,921
Other grants and contributions				
Queensland Government grants	23,989	1,661	3,815	1,661
Other grants and contributions	1,967	160	1,967	160
Services received below fair value	687	520	687	520
Total	26,643	10,262	6,469	10,262

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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Insurance compensation – property damages *	4,591	-	4,591	-
Expenditure recoveries	51	125	51	125
Grant and service procurement refunds [^]	2,978	495	2,978	495
Interest receipts	2,800	-	153	-
Other	897	531	824	531
Total	11,317	1,151	8,597	1,151

* As a result of the 2021-22 major flooding event that impacted South-East Queensland, the parent entity received \$4.59 million insurance compensation in the 2023-24 year 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Employee Benefits				
Wages and salaries	81,374	163,166	79,420	163,166
Employer superannuation contributions	11,970	20,123	11,757	20,123
Annual leave levy	8,644	16,632	8,606	16,632
Long service leave levy	2,024	4,325	2,024	4,325
Other employee benefits	641	2,445	611	2,445
	104,653	206,691	102,418	206,691
Employee Related Expenses				
Workers' compensation premium	1,597	3,959	1,590	3,959
Other employee related expenses	1,411	1,489	1,287	1,489
	3,008	5,448	2,877	5,448
Total	107,661	212,139	105,295	212,139
Number of FTE's				
	2024	2023	2024	2023
Number of full-time equivalent employees	771	712	734	712

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 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

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Service procurement*	134,281	14,084	134,281	14,084
Services provided by other State Agencies under MoU [^]	6,736	14,320	6,736	14,320
Property and motor vehicle expenses	15,247	10,784	14,925	10,784
Property support, repairs and maintenance costs	43,335	11,170	43,143	11,170
Professional and technical fees	18,592	7,867	18,647	7,867
Other supplies and services	10,200	7,316	9,619	7,316
Total	228,391	65,541	227,351	65,541

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

[^] Services provided by other state agencies under Memorandum of Understanding (MoU) (refer to Note F2).

Accounting policy - Property and Motor Vehicle Expenses

The majority of the property and motor vehicle expenses relate to arrangements where the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) 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 DHLGPPW 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Seniors and Disability Services	-	9,508	-	9,508
Treaty, Aboriginal and Torres Strait Islander Partnerships Services	16,117	12,991	16,117	12,991
Community Services	19,294	3,706	19,294	3,706
Arts Queensland	58,999	12,469	58,999	12,469
Youth Engagement	83	-	83	-
Screen Queensland Pty Ltd	15,402	-	-	-
Donations and gifts	101	102	101	102
Total	109,996	38,776	94,594	38,776

^ 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Depreciation - property, plant and equipment (refer C3-1)	71,761	9,496	71,168	9,496
Depreciation - right-of-use assets (refer C7)	1,476	-	-	-
Amortisation - intangible assets	361	106	361	106
Total	73,598	9,602	71,529	9,602

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

B2-5 Other Expenses

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Net losses on disposal of property, plant and equipment	798	181	798	181
Insurance premiums - Queensland Government Insurance Fund	956	715	956	715
Queensland Audit Office - external audit fees ^	332	255	310	255
Losses of Public Property	-	312	-	312
Special payments - ex gratia payments <	14	41	14	41
Other	696	525	696	525
Total	2,796	2,029	2,774	2,029

^ Total audit fees for economic entity quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$0.28 million (2022-23: \$0.26 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.

Our Financial Position

C1 Cash and Cash Equivalents

	Economic Entity		Parent Entity	
	2024*	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Cash at bank	233,552	91,270	110,202	91,270
Cash on hand	3	3	-	3
Total	233,555	91,273	110,202	91,273

The parent entity has overdraft facility of \$1.5 million (2022-23: \$1.5 million) with the Commonwealth Bank. This facility is undrawn as at 30 June 2024 and are available for future use.

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 2024.

*The majority of cash funds of Screen Queensland Pty Ltd are held with Queensland Treasury Corporation.

C2 Receivables

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Trade and other debtors	5,403	16,378	4,120	16,378
Less: Loss allowance	(54)	(23)	(23)	(23)
	5,349	16,355	4,097	16,355
GST input tax credits receivable	4,064	2,610	3,819	2,610
Annual leave reimbursements	2,075	1,655	2,075	1,655
Long service leave reimbursements	478	470	478	470
Total	11,966	21,090	10,469	21,090

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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	339,099	312,139	545,833	513,907	928,733	881,582	32,868	16,792	197,341	138,260	2,043,874	1,862,680
Less accumulated depreciation	-	-	(152,009)	(123,106)	(492,547)	(422,386)	(11,316)	(7,618)	-	-	(655,872)	(553,110)
Carrying amount at 30 June	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
Represented by movements in carrying amount:												
Carrying amount at 1 July	312,139	55,964	390,801	146,386	459,196	-	9,174	1,473	138,260	1,350	1,309,570	205,173
Acquisition	1,829	-	-	-	-	-	420	13	64,903	7,556	67,152	7,569
Disposals	(230)	-	(1,325)	(312)	-	-	(1)	-	-	-	(1,556)	(312)
Net transfers in from other Queensland Government entities MoG	-	256,387	-	236,768	-	461,304	25	8,000	-	133,255	25	1,095,714
Transfers in from other Queensland Government entities<	1,206	-	6,340	-	-	-	-	-	-	-	7,546	-
Transfers in from controlled entity MoG *	-	-	-	-	-	-	957	-	10,754	-	11,711	-
Transfers between asset classes	-	-	1,897	1,968	1,852	1,769	12,827	164	(16,576)	(3,901)	-	-
Net revaluation increments recognised in operating result	24,155	(212)	19,505	11,134	-	-	-	-	-	-	43,660	10,922
Net revaluation increments recognised in asset revaluation surplus	-	-	-	-	21,655	-	-	-	-	-	21,655	-
Depreciation	-	-	(23,394)	(5,143)	(46,517)	(3,877)	(1,850)	(476)	-	-	(71,761)	(9,496)
Carrying amount at 30 June	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

< 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.

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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	339,099	312,139	545,833	513,907	928,733	881,582	14,316	16,792	197,341	138,260	2,025,322	1,862,680
Less accumulated depreciation	-	-	(152,009)	(123,106)	(492,547)	(422,386)	(6,009)	(7,618)	-	-	(650,565)	(553,110)
Carrying amount at 30 June	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
Represented by movements in carrying amount:												
Carrying amount at 1 July	312,139	55,964	390,801	146,386	459,196	-	9,174	1,473	138,260	1,350	1,309,570	205,173
Acquisition	1,829	-	-	-	-	-	96	13	63,100	7,556	65,025	7,569
Disposals	(230)	-	(1,325)	(312)	-	-	(1)	-	-	-	(1,556)	(312)
Net transfers in from other Queensland Government entities MoG	-	256,387	-	236,768	-	461,304	25	8,000	-	133,255	25	1,095,714
Transfers in from other Queensland Government entities<	1,206	-	6,340	-	-	-	-	-	-	-	7,546	-
Transfers between asset classes	-	-	1,897	1,968	1,852	1,769	270	164	(4,019)	(3,901)	-	-
Net revaluation increments recognised in operating result	24,155	(212)	19,505	11,134	-	-	-	-	-	-	43,660	10,922
Net revaluation increments recognised in asset revaluation surplus	-	-	-	-	21,655	-	-	-	-	-	21,655	-
Depreciation	-	-	(23,394)	(5,143)	(46,517)	(3,877)	(1,257)	(476)	-	-	(71,168)	(9,496)
Carrying amount at 30 June	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

< 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.

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 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 2024, the carrying amount of the asset revaluation decrements were \$40.95 million (2022-23: \$65.10 million) for land and \$22.48 million (2022-23: \$41.99 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	15%
Plant and Equipment	3%	to	33%
Heritage and cultural assets	1%	to	14%

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.

Parent Entity

	Level 2		Level 3		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land						
Treaty, Aboriginal and Torres Strait Islander Partnerships ^	1,000	1,000	-	-	1,000	1,000
Communities	41,770	37,380	171	171	41,941	37,551
The Arts	296,158	273,588	-	-	296,158	273,588
Total Carrying Amount	338,928	311,968	171	171	339,099	312,139
Buildings						
Treaty, Aboriginal and Torres Strait Islander Partnerships	2,208	1,938	13,706	13,571	15,914	15,509
Communities	732	1,061	127,975	118,589	128,707	119,650
The Arts	-	-	249,203	255,642	249,203	255,642
Total Carrying Amount	2,940	2,999	390,884	387,802	393,824	390,801
Heritage and cultural assets	-	-	436,186	459,196	436,186	459,196

^ 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 – refer to Note C3-7: Basis for Fair Values of Assets.

	Land		Buildings		Heritage and cultural assets	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	171	-	387,802	137,334	459,196	-
Disposals	-	-	(937)	(312)	-	-
Transfers out to other Queensland Government entities	-	-	-	(132,895)	-	-
Transfers in from other Queensland Government entities	-	171	6,340	375,833	-	461,304
Transfers between asset classes	-	-	1,684	1,953	1,852	1,769
Net revaluation increments/ (decrements) in operating surplus	-	-	12,140	10,762	-	-
Net revaluation increments in asset revaluation surplus	-	-	7,121	-	21,655	-
Depreciation	-	-	(23,266)	(4,873)	(46,517)	(3,877)
Carrying amount at 30 June	171	171	390,884	387,802	436,186	459,196

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 independent professional valuers, as follows:

- Treaty, Aboriginal and Torres Strait Islander Partnerships (TATSIP) in 2021-22 by APV Valuers & Asset Management
- Community Services in 2019-20 by APV Valuers & Asset Management
- Arts Queensland (AQ) in 2021-22 by State Valuation Services for land and Gray Robinson & Cottrell Quantity Surveyors for buildings and heritage buildings

In 2023-24, APV Valuers & Asset Management undertook a desktop/ indices revaluation of land, building and heritage 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 undertaken.

The parent entity elected to use a desktop approach to value TATSIP and Communities Services' assets, and an indexation approach to provide indices for the AQ's assets to determine the Net Book Value.

The valuation approach for the parent entity's land assets is 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 is 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 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 - Deed of Grant in Trust (DOGIT) Land. The parent entity controls buildings on those reserve lands, 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 (2022-23: \$0.91 million)
- Residential dwellings and land held in trust, Irvinebank - value \$0.55 million (2022-23: \$0.67 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 \$10.93 million (2022-23: \$10.70 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 \$2.02 million (2022-23: \$1.98 million).

C4 Payables

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Trade creditors and accruals	18,970	14,084	18,650	14,084
Grants and subsidies payable	6,241	3,890	6,052	3,890
Deferred appropriation payable to Consolidated Fund	33,769	12,217	33,769	12,217
Equity adjustment payable	310	22,322	310	22,322
Other	30	51	30	51
Total	59,320	52,564	58,811	52,564

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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Salaries and wages payable	-	132	-	132
Annual leave levy payable	2,728	2,189	2,728	2,189
Long service leave levy payable	599	514	599	514
Accrued long service leave	100	-	-	-
Accrued annual leave	223	-	-	-
Total Current	3,650	2,835	3,327	2,835
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*.

The economic entity includes 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

Other financial assets represent loans receivable from Screen Queensland Pty Ltd (SQ). All current and non-current loans receivable plus any transaction costs relating to loans receivable are recognised at cost.

Loans receivable is represented solely by the Revolving Film Finance Fund (RFFF). The RFFF provides secured loans to cash flow film and television productions and for infrastructure projects that will benefit the film and television industry. The loans are administered by SQ on behalf of the Government. All funds are drawn from Queensland Treasury Corporation (QTC) which is a related party. Applicants apply for the loan through SQ and once approved, the parent entity recognises a loans receivable from SQ and payable to QTC with interest passed onto SQ. This means that all costs incurred by the parent entity in managing the RFFF are passed onto SQ.

The loans between SQ and the production companies have fixed periods and are subject to an interest rate of 50% of the 90 day Bank Bill Swap Rate.

Loans receivable is non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Borrowings

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

QTC is a related party. These borrowings are established initially at a fixed interest rate. The interest rates on borrowings ranged from 4.44% to 4.65% as at 30 June 2024. There have been no defaults or breaches of the loan agreements during the period.

Payment dates of the loans outstanding as at 30 June 2024 is July 2024 to September 2024. The maturity profile is disclosed in Note D1. Loans are initially established as fixed rate loans. Where an extension of the original term is requested, the parent entity has an option to refinance the loans as a variable rate loans. This option was first adopted in 2020-21.

All QTC loans plus any borrowing costs are recognised at cost. The borrowing costs are added to the carrying amount of the loans to the extent they are not settled in the period in which they arise.

Borrowings are split between current and non-current liabilities using the principles set out under the basis of financial statements preparation section of this financial report.

The fair value of borrowings is notified by QTC and is calculated using discounted cash flow analysis and the effective interest rate. The carrying amount of borrowings is a reasonable approximation of fair value.

C7 Leases - Leases as Lessee

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

* As a result of the Public Service Departmental Arrangements Notice (No. 5) 2023, Screen Queensland Pty Ltd (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.

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs.

Right-of-use assets are subsequently depreciated over the lease term and are subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indices/rates or a change in lease term.

The economic entity has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

C7 Leases - Leases as Lessee (continued)

Lease Liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term. The lease term includes any extension or renewal options that the controlled entity is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprises the following:

- fixed payments, less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the economic entity under residual value guarantees
- the exercise price of a purchase option that the economic entity is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination.

When measuring the lease liability, SQ uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of SQ leases. To determine the incremental borrowing rate, SQ uses loan rates provided by QTC that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Disclosures – Leases as lessee

(i) Details of leasing arrangements as lessee

SQ enters into lease arrangements for the following office accommodations:

Leasing Arrangements	Details of Leasing Arrangements as Lessee
Level 2, 130 Commercial Road, Teneriffe	6-year lease, commencing 1 February 2020 to 31 January 2026. There is one 3-year option in the agreement. Monthly lease payments are fixed with a 3.5 percent annual rent review.
Screen Queensland Studios, 45 Gosport Street, Hemmant	5-year lease commencing 11 July 2018 to 10 July 2023. There is one 3-year option in the agreement. SQ have exercised a 3-year extension from 11 July 2023. Monthly lease payments are fixed with a 3 percent annual rent review.
98-1, 4 Fearnley Street, Cairns, Queensland	5-year lease commencing 11 November 2021 to 14 November 2026. There is one 3-year option in the agreement. Monthly lease payments are fixed with a 2 percent annual rent review.

(ii) Office accommodation and motor vehicles

The Queensland Government Accommodation Office (QGAO) within the Department of Housing, Local Government, Planning and Public Works provides the parent entity with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because QGAO has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.

(iii) Amounts recognised in profit or loss	2024
	<u>\$'000</u>
- Interest expense on lease liabilities	336
(iv) Total cash outflow for leases	1,281

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.

C8-2 Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Budgeted equity adjustment appropriation	12,324	4,200	12,324	4,200
Supplementary amounts:				
Treasurer's transfers	(44,730)	1,115	(44,730)	1,115
Equity Adjustment Receipts (Payments)	(32,406)	5,315	(32,406)	5,315
Plus: Opening balance of equity adjustment payable	22,322	-	22,322	-
Less: Closing balance of equity adjustment payable	(310)	(22,322)	(310)	(22,322)
Equity Adjustment Recognised in Contributed Equity	(10,394)	(17,007)	(10,394)	(17,007)

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	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Financial Assets					
Cash and cash equivalents	C1	233,555	91,273	110,202	91,273
Financial assets at amortised cost:					
Current receivables	C2	11,966	21,090	10,469	21,090
Other financial asset-loans receivable	C6	9,191	-	6,608	-
Total financial assets		254,712	112,363	127,279	112,363
Financial Liabilities					
Financial liabilities at amortised cost - comprising:					
Payables	C4	59,320	52,564	58,811	52,564
Borrowings	C6	6,608	-	6,608	-
Lease liabilities	C7	9,554	-	-	-
Total financial liabilities at amortised cost		75,482	52,564	65,419	52,564

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 also has credit risk exposure through the RFFF loan facility. If a default on a film assistance loan occurs there is potential for the loan to become non-recoverable to Screen Queensland Pty Ltd (SQ) and ultimately to the economic entity.

This credit risk is mitigated through the use of a credit management strategy. The strategy involves the SQ board approving all new loan arrangements after a comprehensive application process and an ongoing monitoring process. All loan arrangements are initially on a secured, fixed term, interest bearing basis (refer to Note C6).

The security is a fixed and floating charge over the assets of the borrower held by SQ.

SQ has individually assessed each loan for impairment. No loans were impaired for 2022-23 and 2023-24. There is minimal credit risk exposure for all other financial assets. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of provisions for impairment.

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 is exposed to liquidity risk of its payables and borrowings from QTC. The borrowings are based on the Queensland Government's gazetted floating rate.

The economic entity manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the economic entity has sufficient funds available to meet employee and supplier obligations as they fall due.

This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the employee and supplier liabilities.

The following tables set out the liquidity risk of financial liabilities held by the economic entity. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position based on discounted cash flows.

Economic Entity

Financial liabilities	2024				2023			
	Total	Contractual Maturity			Total	Contractual Maturity		
	\$'000	<1 Year \$'000	1-5 Years \$'000	>5 Years \$'000	\$'000	<1 Year \$'000	1-5 Years \$'000	>5 Years \$'000
Payables	18,970	18,970	-	-	14,084	14,084	-	-
Borrowings	6,608	6,608	-	-	-	-	-	-
Lease liabilities	10,387	2,782	7,282	323	-	-	-	-
Total	35,965	28,360	7,282	323	14,084	14,084	-	-

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 economic entity does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.

The economic entity does not undertake any hedging in relation to interest risk and manages its risk.

The economic entity is exposed to interest rate risk through its borrowings from QTC (refer to Note C6). Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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 totalling \$1.83 million (2022-23: \$5.16 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments				
Land and buildings				
No later than one year	20,588	6,245	20,588	6,245
Later than one year and not later than five years	139	10,713	139	10,713
	20,727	16,958	20,727	16,958
Plant and equipment				
Later than one year and not later than five years	-	1,788	-	1,788
	-	1,788	-	1,788

Performance compared to Budget

E1 Budgetary Reporting Disclosures

This section contains explanations of major variances between the department's actual 2023-24 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 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance 2024 \$'000
Income from Continuing Operations				
Appropriation revenue		456,047	439,087	16,960
User charges and fees		30,231	29,002	1,229
Grants and other contributions	1	6,469	325	6,144
Other revenue	2	8,597	567	8,030
Total revenue		501,344	468,981	32,363
Reversal of revaluation decrement	3	43,660	-	43,660
Total Income from Continuing Operations		545,004	468,981	76,023
Expenses from Continuing Operations				
Employee expenses		105,295	108,459	3,164
Supplies and services	4	227,351	215,459	(11,892)
Grants and subsidies	5	94,594	81,487	(13,107)
Depreciation and amortisation	6	71,529	62,408	(9,121)
Impairment losses on financial assets		26	-	(26)
Finance/borrowing costs		153	-	(153)
Other expenses		2,774	1,816	(958)
Total Expenses from Continuing Operations		501,722	469,629	(32,093)
Operating Result from Continuing Operations		43,282	(648)	43,930
Operating Result for the Year		43,282	(648)	43,930
Increase in asset revaluation surplus	7	21,655	-	21,655
Total other comprehensive income		21,655	-	21,655
Total Comprehensive Income		64,937	(648)	65,585

E1 Budgetary Reporting Disclosures (continued)

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

Variance notes

1. Grants and other contributions

Grants and other contributions were \$6.14 million higher than the budget of \$0.33 million mainly due to various unbudgeted funding received in 2023-24 for the change in priorities. It is mainly comprised of \$1.30 million for a First Nations Cultural Centre in Brisbane, \$1.24 million for various Veteran's grants programs, \$1.20 million for Wujal Wujal Community Store funding, \$0.60 million for Social and emotional wellbeing initiatives, \$0.44 million for Safer Schoolies and \$0.20 million for Queensland Performance Centre's Lyric theatre seating replacement.

2. Other revenue

Other revenue was \$8.03 million higher than the budget of \$0.57 million mainly due to insurance compensation received from Queensland government Insurance Fund of \$4.59 million as a result of historical major flood damage at the Queensland Cultural Centre and \$2.98 million for grant refunds from non-government organisations.

3. Reversal of revaluation decrement

The balance of \$43.66 million represents revaluation increment recognised for land and non-heritage building assets, which reverses revaluation decrements for the prior financial periods. These asset movements were not budgeted for due to the uncertain outcomes of asset valuation reviews across financial years.

4. Supplies and services

Supplies and Services were \$11.89 million higher than budget of \$215.46 million mainly due to the expenses on the historical major flood damage at the Queensland Cultural and to support regional arts delivery by investing in the Regional Services Network and regional and remote schools touring services.

5. Grants and subsidies

Grants and subsidies were \$13.11 million higher than the budget of \$81.49 million mainly due to various unbudgeted grant payments in 2023-24. The variance is also contributed by reclassification of capital grant payments from equity funding for an Arts Queensland administered body.

6. Depreciation and amortisation

Depreciation was \$9.12 million higher than the budget of \$62.41 million mainly due to higher asset values as a result of asset revaluation increments, and useful life adjustments recognised in 2023-24.

7. Increase in asset revaluation surplus

The balance of \$ 21.66 million represents a revaluation increment for the heritage building assets. These asset movements were not budgeted for due to the uncertain outcomes of asset valuation reviews across financial years.

E1 Budgetary Reporting Disclosures (continued)

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

	Variance Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance 2024 \$'000
Current Assets				
Cash and cash equivalents	8	110,202	33,981	76,221
Other financial assets		6,608	2,093	4,515
Receivables		10,469	6,876	3,593
Prepayments		1,324	157	1,167
		128,603	43,107	85,496
Non-current assets classified as held for sale		800	445	355
Total Current Assets		129,403	43,552	85,851
Non-Current Asset				
Property, plant and equipment		1,374,757	1,277,011	97,746
Intangible assets		693	693	-
Prepayments		19	1	18
Total Non-Current Assets		1,375,469	1,277,705	97,764
Total Assets		1,504,872	1,321,257	183,615
Current Liabilities				
Payables	9	58,811	14,073	(44,738)
Accrued employee benefits		3,327	2,487	(840)
Borrowings		6,608	2,093	(4,515)
Total Current Liabilities		68,746	18,653	(50,093)
Net Assets/Total Equity		1,436,126	1,302,604	133,522

Variance notes

8. Cash and cash equivalents

Cash and cash equivalents was \$76.22 million higher than the budget of \$33.98 million mainly reflecting cash held of \$34.08 million representing the appropriation payable to the Consolidated Fund.

9. Payables

Payables was \$44.74 million higher than the budget of \$14.07 million mainly due to appropriation payable of \$34.08 million to the Consolidated Fund. It is also contributing by the increase in creditor payables including MoG transitions.

E1 Budgetary Reporting Disclosures (continued)

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

	Variance Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance 2024 \$'000
Cash Flows from Operating Activities				
<i>Inflows:</i>				
Service appropriation receipts		477,599	440,654	36,945
User charges and fees	10	43,916	29,061	14,855
Grants and other contributions		4,300	-	4,300
GST input tax credits received from ATO		31,150	30,865	285
GST collected from customers		2,704	3,320	(616)
Other inflows		7,461	530	6,931
<i>Outflows:</i>				
Employee expenses		(105,087)	(110,548)	5,461
Supplies and services		(218,367)	(214,824)	(3,543)
Grants and subsidies	11	(92,431)	(81,487)	(10,944)
GST paid to suppliers		(32,349)	(33,061)	712
GST remitted to ATO		(2,713)	(1,283)	(1,430)
Other outflows		(1,326)	(1,391)	65
Net cash provided by operating activities		114,857	61,836	53,021
Cash Flows from Investing Activities				
<i>Inflows:</i>				
Sales of property, plant and equipment		635	-	635
Loans and advances redeemed		2,010	-	2,010
<i>Outflows:</i>				
Payments for property, plant and equipment	12	(62,885)	(106,011)	43,126
Net cash provided by (used in) investing activities		(60,240)	(106,011)	45,771
Cash flows from Financing Activities				
<i>Inflows:</i>				
Equity injection	13	59,152	70,278	(11,126)
<i>Outflows:</i>				
Borrowing redemptions		(2,010)	-	(2,010)
Equity withdrawals	14	(93,044)	(57,864)	(35,180)
Net cash provided by (used in) financing activities		(35,902)	12,414	(48,316)
Net increase (decrease) in cash and cash equivalents		18,715	(31,761)	50,476
Cash and Cash Equivalents - Opening balance		91,273	96,018	(4,745)
Cash transfers from MoG restructure	15	214	(30,276)	30,490
Cash and Cash Equivalents - Closing balance		110,202	33,981	76,221

E1 Budgetary Reporting Disclosures (continued)

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

Variance notes

10. User charges and fees

User charges and fees were \$14.86 million higher than budget of \$29.06 million mainly due to \$10.93 million reduction in operating receivables and \$1.63 million increase of car park revenue at the Queensland Cultural Centre complex.

11. Grants and subsidies

Grants and subsidies were \$10.94 million higher than the budget of \$81.49 million mainly due to the higher than expected grant payments in 2023-24.

12. Payments for property, plant and equipment

Payments for property, plant and equipment were \$43.13 million lower than the budget of \$106.01 million mainly due to delay in various capital works for the Neighbourhood Centres and Arts Queensland.

13. Equity injection

Equity injection was \$11.13 million lower than the budget of \$70.28 million mainly from a net reduction of the equity funding for the delays in the commencement and ongoing construction of a number of capital projects works, offset by and the receipt of an additional equity funding for capital projects that was not in the adjusted budget.

14. Equity withdrawals

Equity withdrawals were \$35.18 million higher than the budget of \$57.86 million mainly due to higher than anticipated reduction in the equity payable of \$22.01 million and the additional equity withdrawals of \$8.01 million for the depreciation alignment.

15. Cash transfers from MoG restructure

The variance was due to timing of Senior and Disability Services transferred out in 2022-23.

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*. 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 2023-24 and 2022-23. 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 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)

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

1 July 2022 - 30 June 2023	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 (01/07/2022 - 18/05/2023) ^	360	5	10	48	-	423
Director-General (19/05/2023 - 30/06/2023) ^	53	-	1	6	-	60
Deputy Director-General, Corporate Services	252	5	6	26	-	289
Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships (01/07/22 to 28/05/2023)	238	5	6	25	-	274
Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships (acting 29/05/2023 to 30/06/2023)	26	-	1	3	-	30
Deputy Director-General, Strategic Policy, Legislation and Reform	262	5	7	29	-	303
Deputy Director-General, Disability, Seniors and Carers (01/07/2022 to 31/05/2023) *	216	5	6	23	-	250
Deputy Director-General, Disability Accommodation Respite & Forensic Services (01/07/2022 to 31/05/2023) *	225	5	6	25	-	261
Deputy Director-General, Arts Queensland (01/06/2023 to 30/06/2023) **	11	-	-	2	-	13
Deputy Director-General, Community Services (01/06/2023 to 30/06/2023) **	21	1	-	2	-	24
Chief Human Resources Officer (01/07/22 to 02/10/2022)	124	3	3	23	-	153
Chief Human Resources Officer (acting 03/10/2022 to 30/06/2023)	151	3	4	16	-	174
Chief Finance Officer	203	5	5	24	-	237

^ Director-General transfer between agencies concurrent with MoG changes.

* These positions transferred to Department of Child Safety, Seniors and Disability Services on 1 June 2023.

** These positions transferred from former Department of Communities, Housing and Digital Economy on 1 June 2023.

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, Local Government, Planning 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 Child Safety, Senior and Disability Services, and transactional payroll and financial processing services from the Department of Transport and Main Roads.

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 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 2023-24 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2023-24.

F4 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's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

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

G1 Administered Items

G1-1 Schedule of Administered Income and Expenses

	Note	2024 \$'000	2023 \$'000
Administered income			
Appropriation revenue	G1-3	2,225,247	2,733,724
Grants and other contributions	G1-4	46,856	1,800
Other revenue		27	4
Total administered income		2,272,130	2,735,528
Administered expenses			
Supplies and services*		49,494	867
Grants and subsidies	G1-5	2,313,310	2,736,434
Total administered expenses		2,362,804	2,737,301
Operating deficit		(90,674)	(1,773)

*Supplies and services is associated with community recovery activation to support Queensland communities impacted by community recovery disaster events.

G1-2 Schedule of Administered Assets and Liabilities

	Note	2024 \$'000	2023 \$'000
Administered assets			
<i>Current</i>			
Cash and cash equivalents >		165,298	72,269
Receivables	G1-6	474	1,901
Total current assets		165,772	74,170
Total assets		165,772	74,170
Administered liabilities			
<i>Current</i>			
Payables	G1-7	278,236	95,859
Total current liabilities		278,236	95,859
Net administered liabilities		(112,464)	(21,689)

> The department has overdraft facilities totaling \$185 million (2022-23: \$135 million) with the Commonwealth Bank in relation to its Administered accounts. These facilities are undrawn as at 30 June 2024 and are available for future use. (2022-23: amount undrawn \$124.38 million).

G1 Administered Items (continued)

G1-3 Appropriation Revenue

Reconciliation of payments from consolidated fund to administered income

	2024	2023
	\$'000	\$'000
Budgeted appropriation	171,021	2,819,639
Transfers from other departments	47,772	-
Treasurer's transfers	32,224	-
Unforeseen expenditure	2,164,115	-
Lapsed administered appropriation	-	(36,413)
Total administered receipts	2,415,132	2,783,226
Plus: Opening balance of departmental services revenue payable	84,094	34,592
Less: Closing balance of departmental services revenue payable	(273,979)	(84,094)
Administered income recognised in Note G1-1	2,225,247	2,733,724

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

	2024	2023
	\$'000	\$'000
Commonwealth grants - Family Responsibilities Commission	2,000	1,800
Queensland Government grants - Disaster Recovery	44,856	-
Total	46,856	1,800

G1 Administered Items (continued)

G1-5 Grants and Subsidies

	2024	2023
	\$'000	\$'000
Seniors and Disability Services		
National Disability Insurance Agency	-	2,081,866
Concession Payments	-	641,778
Treaty, Aboriginal and Torres Strait Islander Partnership Services		
Family Responsibilities Commission	4,565	4,289
Western Cape Communities	9,825	7,595
Arts Queensland		
State Library of Queensland	73,598	-
Queensland Art Gallery	37,089	-
Queensland Museum	39,412	-
Queensland Performing Arts Trust	11,952	-
Queensland Theatre Company	2,600	-
Screen Queensland Pty Ltd	42,691	-
Community Services		
Disaster recovery*	86,063	906
Cost of Living Electricity Rebate	2,003,150	-
Queensland Veterans Council	2,365	-
Total grants and subsidies	2,313,310	2,736,434

* Losses totalling \$0.53 million (2022-23: Nil) in respect of grants subsequently identified as suspected fraudulent claims.

G1-6 Receivables

	2024	2023
	\$'000	\$'000
Current		
Trade and other debtors	2	1,825
	2	1,825
GST input tax credits receivable	472	76
Total	474	1,901

G1-7 Payables

	2024	2023
	\$'000	\$'000
Current		
Trade creditors and accruals	2,724	10,891
Grants payable	1,533	864
Deferred appropriation payable to Consolidated Fund	273,979	84,094
Other	-	10
Total	278,236	95,859

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	2024 \$'000	2023 \$'000
Financial Assets			
Cash and cash equivalents		165,298	72,269
Financial assets at amortised cost:			
Current Receivables	G1-6	474	1,901
Total financial assets		165,772	74,170
Financial Liabilities			
Financial liabilities at amortised cost:			
Payables	G1-7	278,236	95,859
Total financial liabilities at amortised cost		278,236	95,859

G1 Administered Items (continued)

G1-9 Administered Activities – Budgetary Reporting Disclosures

This note compares the original published budgeted figures for 2023-24 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, actual expenditure to published budget is not comparable. The following notes provide broad guidance.

Administered Income and Expenses

	Variance Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance 2024 \$'000
Administered income				
Appropriation revenue	1	2,225,247	218,793	2,006,454
Grants and other contributions		46,856	51,498	(4,642)
Other revenue		27		27
Total administered income		2,272,130	270,291	2,001,839
Administered expenses				
Supplies and services	2	49,494	-	(49,494)
Grants and subsidies	3	2,313,310	270,291	(2,043,019)
Total administered expenses		2,362,804	270,291	(2,092,513)
Operating deficit		(90,674)	-	(90,674)

Variance notes

1. Appropriation revenue

Administered appropriation revenue was \$2.01 billion higher than the budget of \$0.22 billion mainly due to the \$2 billion Cost of Living Electricity Rebate.

2. Supplies and services

Supplies and services of \$49.49 million represents expenditure related to disaster activation events. These were not budgeted due to the unknown nature of the costs that will be incurred during the activation.

3. Grants and subsidies expenses

Grants and subsidies were \$2.04 billion higher than the budget of \$0.27 billion mainly due to the \$2 billion Cost of Living Electricity Rebate and additional expenses for disaster events during the financial year.

G1 Administered Items (continued)

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

Administered Assets and Liabilities

	Variance Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance 2024 \$'000
Administered assets				
<i>Current</i>				
Cash and cash equivalents	4	165,298	(21,142)	186,440
Receivables		474	9	465
Total current assets		165,772	(21,133)	186,905
Total assets		165,772	(21,133)	186,905
Administered liabilities				
<i>Current</i>				
Payables	5	278,236	14,995	(263,241)
Total current liabilities		278,236	14,995	(263,241)
Net administered liabilities		(112,464)	(36,128)	(76,336)

Variance notes

4. Cash and cash equivalents

Cash and cash equivalents was \$186.44 million higher than the budget of (\$21.14 million) mainly due to the Cost of Living Electricity Rebate funding.

5. Payables

Payables were \$263.24 million higher than the budget of \$15 million mainly due to the Cost of Living Electricity Rebate.

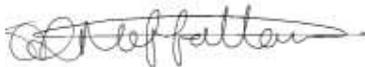
CERTIFICATE OF THE DEPARTMENT OF TREATY, ABORIGINAL AND TORRES STRAIT ISLANDER PARTNERSHIPS, COMMUNITIES AND THE ARTS

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 Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (the department) for the financial year ended 30 June 2024 and of the financial position of the department at the end of that year.

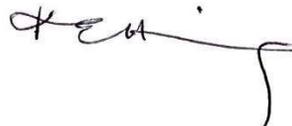
The Director-General, as the Accountable Officer of the department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Simone Moffat-Lane, CA
Acting Chief Finance Officer



28 August 2024

Kirsten Herring, PSM
Acting Director-General



28 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts

Report on the audit of the financial report

Opinion

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

The financial report comprises the statements of financial position and statement of assets and liabilities by major departmental service as at 30 June 2024, the statements of comprehensive income, statements of changes in equity, statements of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2024, 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.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Valuation of Buildings, including Heritage Buildings (Buildings: \$393.824m; Heritage Buildings: \$435.991m)

Refer to note C3 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Buildings, including heritage building assets were material to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts (the department) at balance date and were measured at fair value using the current replacement cost method.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>The department performs a comprehensive revaluation of all its building including heritage building assets at least every five years, or whenever a material variation is expected to have occurred, with desktop valuations conducted in the intervening period. Indexation has been applied to the value of all buildings, including heritage buildings this year.</p> <p>The department derived the gross replacement cost of its buildings, including heritage buildings at balance date through unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of building including heritage building assets with separately identifiable replacement costs developing a unit rate for each of these components. <p>Using indexation required:</p> <ul style="list-style-type: none"> significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used. <p>The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building and infrastructure components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <p>In a previous year, when a comprehensive revaluation was conducted:</p> <ul style="list-style-type: none"> assessing the appropriateness of the valuation methodology and underlying assumptions with reference to common industry practices assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the department's asset management plans and common industry practices. on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rates for the: <ul style="list-style-type: none"> modern substitute adjustment for excess quality or obsolescence. <p>In the current year, when indexation was applied:</p> <ul style="list-style-type: none"> assessing the competence, capability, and objectivity of the valuation specialists assessing the adequacy of management's review of the valuation process and result evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives testing that no building asset still in use has reached or exceeded its useful life performing reasonableness tests to confirm depreciation is calculated in accordance with the department's accounting policies and industry standards.

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/ar5.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 2024:

- 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 2024

Queensland Audit Office
Brisbane

ANNUAL REPORT 2023–2024

**Department of Treaty, Aboriginal and Torres Strait Islander
Partnership, Communities and the Arts**

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