

ANNUAL REPORT 2023–2024

Department of Education



Queensland
Government

Human rights commitment

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

About the annual report

The annual report plays an important role in fulfilling the department's commitment to accountability and transparency. The report details achievements against the department's *Service Delivery Statement 2023–24* and *Strategic Plan 2023–27*.

Interpreter services



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the Queensland Government (QGov) on 13 74 68 and we will arrange an interpreter to effectively communicate the report to you.

Providing feedback

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Paper copies of this report can be obtained by contacting:

Governance, Strategy and Planning
PO Box 15033, City East QLD 4002.

Telephone: (07) 3028 8268

Email: GSP@qed.qld.gov.au

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Attribution

Content from this annual report should be attributed as: *The State of Queensland (Department of Education) Annual Report 2023–24*.

Acknowledgment of Country

The Department of Education acknowledges the Traditional Owners of the lands, seas, skies and waterways from across Queensland.

We pay our respect to Elders, past, present and emerging, for they hold the memories, traditions, the culture and the hopes of Aboriginal peoples and Torres Strait Islander peoples across the state.

We recognise Aboriginal peoples and Torres Strait Islander peoples as the first teachers on this land and know that connections to culture enrich the learning of every student and strengthens all of our work.

We commit, in the spirit of reconciliation, to deliver aspirational educational, economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples.

For more information, our Commitment Statement can be accessed here:

<https://qed.qld.gov.au/workingwithus/induction/workingforthedepartment/humanresources/documents/commitment-statement.PDF>.

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Letter of compliance

6 September 2024

The Honourable Dianne Farmer MP
Minister for Education and Minister for Youth Justice
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023–24 and financial statements for the Department of Education.

I certify that this Annual Report complies with:

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

This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the 2023–24 financial year. That is, it reflects the structure, operations and performance of the agency as it now exists.

A checklist outlining the annual reporting requirements is provided at page 139 of this Annual Report.

Yours sincerely



Sharon Schimming
Acting Director-General
Department of Education

Message from the Director-General

The Department of Education is committed to delivering responsive services focused on equity and excellence for Queenslanders and their communities. In practice, this means enhancing education outcomes and investing in our people, infrastructure and technology.

Access to a quality kindergarten provides children with life changing benefits. In January 2024, our historic Free Kindy initiative commenced, providing every child, no matter their life circumstance, with quality early learning the year before Prep and delivering much needed cost of living relief to families across Queensland.

With demand for kindergarten increasing, our new *Queensland Early Childhood Workforce Strategy* sets out our initiatives to deliver a sustainable, qualified early childhood workforce who are recognised for their contribution to quality outcomes for children.

Throughout the year, we continued to see strong momentum implementing our education strategy, *Equity and Excellence: realising the potential of every student (Equity and Excellence)*, with students benefiting from our focus on creating inclusive learning environments, promoting wellbeing and engagement, and monitoring learning progress to lift student outcomes. It is encouraging to see the strategy delivering improvements in English and Mathematics, increased attendance, strong Year 12 outcomes, and positive post-school destination results.

Being healthy, confident and resilient is a foundation for engaging in learning. Under our \$106.7 million Student Wellbeing Package we continued to place General Practitioners (GPs), psychologists, and other wellbeing professionals in high schools to ensure students have access to support at school for their wellbeing. Building on the success of the GPs in Schools pilot, from 2024–25, health practitioners will also be based at 20 high-needs primary schools as part of the Queensland Government's *Putting Queensland Kids First* plan.

We also recognise that student engagement is essential to educational success. In 2023, we announced our \$288 million Youth Engagement Education Reform Package delivering initiatives tailored to the diverse needs of our students. This package has already included the announcement of 34 new FlexiSpaces in schools across Queensland with a dedicated teacher and refurbishment funding, the commencement of 37 Intensive Education Case Managers working across the state, and 12 new Court Liaison Officers and field officers. A new Queensland Pathways State College campus in Toowoomba has also been delivered, with a new campus in Mount Isa to follow.

Literacy is an essential foundation for a student's educational journey. In 2024, we launched the Queensland Reading Commitment providing a consistent, evidence-informed approach

to teaching reading. Teachers will focus on the vital components of reading in a logical order, so that our students can quickly move beyond learning the basics.

Through *Equity and Excellence*, we are embedding future-focused learning practices that connect students and teachers across Queensland. During the year, we established the Queensland Virtual Academy to provide students with access to a high-quality education no matter where they live. This builds on the rollout of network bandwidth upgrades supporting delivery of world-class modern education services.

Sustaining and strengthening the capability of our people was a major focus in 2023–24. We know that good teachers have a lasting impact on the lives of our students and through our new Education Futures Institute, we are delivering high-quality, targeted capability development at key career stages to embed a culture of professional excellence.

As workforce supply remains a challenge for all states and sectors, we are responding through our *Teacher Attraction and Retention Workforce Action Plan 2023–2025*. The plan identifies fit-for-purpose, contemporary and innovative workforce solutions that support the attraction, recruitment and retention of teachers. We have also commenced work on a comprehensive sector-wide workforce strategy, informed by a series of roundtables held by the Minister for Education, and began co-design of the *Aboriginal and Torres Strait Islander Workforce Strategy 2024–2027*, ensuring our workforce reflects the communities we serve.

In 2023–24, we continued delivering critical educational infrastructure to meet the needs of our diverse and growing communities. In addition to opening 2 new schools in Redland Bay and Bellbird Park, we enhanced our existing education facilities with \$1.578 billion in upgrades or new construction.

On 18 December 2023, the government announced that the Office of Racing and the Office of Industrial Relations would leave the department and join the Department of State Development and Infrastructure. We welcomed the Honourable Dianne Farmer MP as the Minister for Education and Minister for Youth Justice.

Our achievements are the result of our committed staff across our state schools, regions and workplaces, working closely with stakeholders and communities across Queensland. The dedication and passion to lift child and student outcomes continues to drive equity and excellence across the state and I thank everyone for their ongoing commitment. I look forward to continuing to work collaboratively to support every child and young person to reach their potential.

Michael De'Ath
Director-General

Our department

Our vision is 'We are committed to equity and excellence in everything we do'.

Our purpose is delivering for Queenslanders and their communities responsive services focused on equity and excellence.

Machinery-of-government changes

The following table outlines those functions that left the department due to machinery-of-government changes on 18 December 2023, and the related annual reports where the non-financial performance information and financial statements can be located for the 2023–24 reporting period.

Outgoing functions

Left the department	Date of transfer	Related annual report ^{*#}
Office of Racing	18 December 2023	Department of State Development and Infrastructure
Office of Industrial Relations	18 December 2023	Department of State Development and Infrastructure

^{*}Financial statements for the period 1 July 2023 to 30 June 2024 can be found in the related annual report.

[#]Non-financial performance information for the 2023–24 reporting period can be found in the related annual report.

Our strategic direction

Our *Strategic Plan 2023–27* was published on 1 July 2023 with an update on 18 March 2024 to reflect machinery-of-government changes.

The *Strategic Plan 2023–27* outlines how we will achieve our vision through our strategic objectives:

- A strong start for all children.
- Every student realising their potential.

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

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

The *Strategic Plan 2023–27* can be accessed here:

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

Our strategic objectives and service areas

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

Strategic objective	Service area
A strong start for all children	Early Childhood Education and Care Queensland children engaged in quality early years programs that support learning and development and strengthen successful transition to school.
Every student realising their potential	School Education Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.

Each service area includes performance information about how we achieve the desired service delivery outcomes by delivering services efficiently and effectively. More information on performance measures is available in Appendices B and C (pages 81–85).

Our challenges

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

Skilled workforce	Ensure workforce design, supply, retention and capability meet our service delivery needs and reflect the diversity of students and communities we serve.
Digital security	Enhance capacity and capability to maintain the integrity and security of our information and systems.
Building resilience	Strengthen our prevention and preparedness for disruptive events and climate impacts.
Future-proofed investment	Respond to the needs of diverse communities and invest for future generations.

Safety and wellbeing	Address complex issues impacting the wellbeing and safety of children, students, communities and workplaces.
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Our opportunities

We also identified opportunities to deliver on our strategic objectives.

Leadership	Empower leaders at every level through high-quality development opportunities.
Integrated services	Work across government and foster meaningful partnerships to respond to changing communities.
Performance improvement	Support a culture of continuous improvement to enhance outcomes.
Innovation	Embed future focused approaches to drive outcomes and innovation.
Investment	Target responses and investment to meet community need.

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

Queensland Government's objectives for the community

The government's direction is informed by its broad objectives for the community. The objectives reflect the government's vision for Queensland and outline its plan to build future prosperity and growth across the state. We support the following government objectives for the community:

- **Good Jobs:** Good, secure jobs in our traditional and emerging industries.
 - Investing in skills by educating young Queenslanders for the future of work and to prosper in the economy.
- **Better Services:** Deliver even better services right across Queensland.
 - Educating for the future by giving children and students the best start and investing in our teachers and schools.
 - Backing our frontline services and our diverse workforce by engaging healthy, safe and capable people across Queensland communities.

- Keeping Queenslanders safe by supporting wellbeing and safety in early childhood services, schools, communities and workplaces.
- Connecting Queensland by leveraging technology and innovation to connect all students to world-class digital learning.
- **Great Lifestyle:** Protect and enhance our Queensland lifestyle as we grow.
 - Building Queensland by creating jobs and driving fit-for-future investment in social infrastructure and technologies.
 - Growing our regions by driving economic prosperity and sustainable investment in services across our diverse and dispersed communities.
 - Protecting the environment for future generations by investing in energy-efficient, cleaner and greener technologies in schools and workplaces.
 - Honouring and embracing our rich and ancient cultural history by supporting culturally responsive learning in early years and schools and strengthening cultural capability in our workplace.

Queensland public service values

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

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

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

Reframing the relationship

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

Our 2024 *Reframing the Relationship plan* commits to developing our cultural capability when we provide advice to government and when we deliver services to the community.

Our commitment is embedded within our key strategies, including *Equity and Excellence* which acknowledges that valuing Aboriginal cultures and Torres Strait Islander cultures and voice is essential in our approach to student engagement and learning and the *Early Childhood Workforce Strategy* which was co-designed with Aboriginal educators and Torres Strait Islander educators.

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

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

Public sector ethics

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

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

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

- Our Mandatory All Staff Training program is completed within one-week of joining the department and annually thereafter. The program contains components on our values, the operation of the COCQPS and the SOP and disciplinary action in the event of a breach.
- Our Management Foundations program is completed by all leaders and financial delegates and builds their understanding of the legislative, regulatory and operational responsibilities and accountabilities of leaders.
- Our *Decision-making framework* and guide support our staff to make good decisions in the best interests of the community we serve.
- Our *Annual Action Plan* monitors, maintains and manages governance controls to improve performance and embed a zero-tolerance approach to fraud and corruption.

Our people

As at 30 June 2024, we had over 96,000 employees (headcount), or over 76,000 full-time equivalents (FTE). Approximately 94% of the workforce are based in schools.

The table below shows the FTE as at 30 June 2024.

Table 1 Staffing

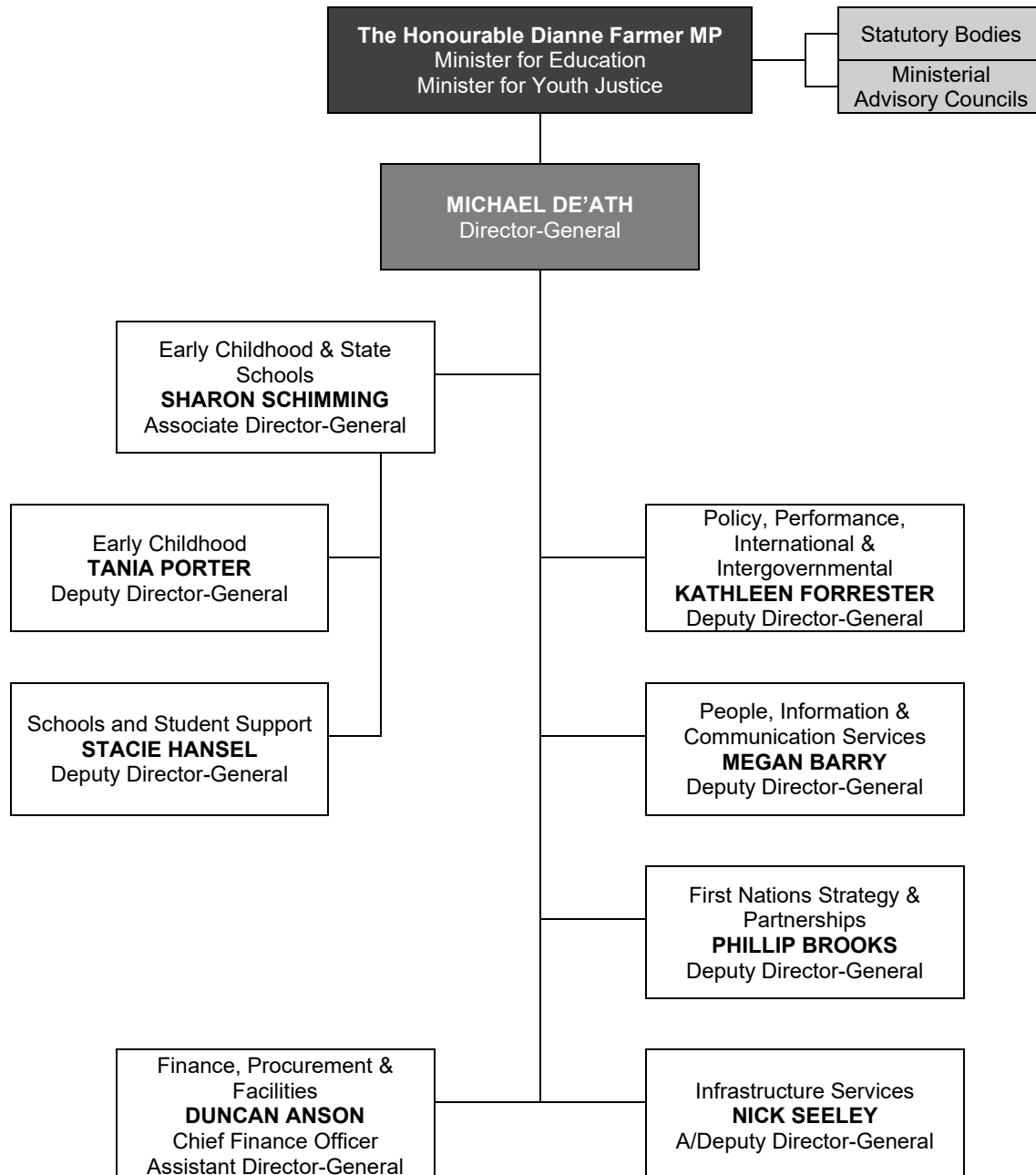
Service area	2023–24 Target / Estimate	2023–24 Actual
Total FTE^{1, 2}	76,242	76,459

Notes:

1. 2023–24 Target/Estimate is reflected in the FTEs in the 2023–24 Service Delivery Statement (SDS).
2. The 2023–24 Actual is based on 30 June 2024 MOHRI Reporting. The increased FTEs relates to new initiatives approved during 2023–24.

Our structure

The department is comprised of regions and divisions that, along with our schools, contribute to delivering our strategic objectives. The department's executive leadership structure as at 30 June 2024 is below:



Our divisions and Executive Leadership Team

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

Michael De'Ath *Director-General*

Michael is an accomplished senior executive with over 20-years' public sector leadership with extensive experience in education as a teacher, school principal, Regional Director and Deputy Secretary.

Throughout his career, Michael has delivered outcomes for New Zealand, Victoria, the Australian Capital Territory and Queensland across a variety of portfolios, including education, community services and health.

Sharon Schimming *Associate Director-General* *Early Childhood and State Schools*

Sharon has more than 30-years' experience in education and for over 20 years, has held numerous leadership positions, including principal, Regional Director North Queensland, and Deputy Director-General of Early Childhood and Educational Improvement division.

Sharon is responsible for leading innovative, statewide systemic reforms in early childhood education and care and state schooling in line with world-leading practice and stakeholder expectations. Sharon works in partnership with internal and external stakeholders to deliver government priorities and outstanding outcomes for children, students and young people from early childhood through to high school.

Tania Porter *Deputy Director-General* *Early Childhood*

Tania Porter is responsible for improving educational outcomes, by leading policy development and driving key reform to benefit Queensland children and their families.

As Deputy Director-General for Early Childhood, Tania leads the development and implementation of policy, funding and regulatory frameworks to ensure all children from birth to 8 years are engaged in high-quality programs and services that support learning and development, and successful transitions.

Key features of this work include the implementation of the Queensland Government's Free Kindy, which supports all Queensland children to participate in a kindergarten program by

improving affordability and access for families and implementation of the Putting Queensland Kids First initiative.

Stacie Hansel

*Deputy Director-General
Schools and Student Support*

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

Stacie leads the Schools and Student Support division, which supports 1,264 Queensland state schools, delivering *Equity and Excellence* to position Queensland state education as a progressive, high-performing system that realises the potential of every student. The division is driven by innovation to embed future focused learning and opportunities for students and teachers to connect across Queensland.

Kathleen Forrester

*Deputy Director-General
Policy, Performance, International and Intergovernmental*

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

Kathleen leads the Policy, Performance, International and Intergovernmental division, which adopts a strategic approach to policy, intergovernmental relations, performance, legislation, monitoring, reporting, and governance functions for early childhood and schooling at a whole-of-government and national level. The division also regulates services for students in non-state schools, home education and international student programs, and ensures accountable and transparent administration of funding to non-state schools and community organisations.

Megan Barry

*Deputy Director-General
People, Information and Communication Services*

Megan's career spans over 20-years in both the private and public sectors in Queensland and Western Australia, in a diverse range of industries including arts, tourism, retail, mining, information and communication technology and energy. Megan is a strong advocate for public purpose work and previously held the role of Deputy Commissioner with the Queensland Public Sector Commission.

Megan leads the People, Information and Communication Services division, which provides leadership and oversight across the department's human resources, information and technologies and strategic communications and engagement functions. The division supports the recruitment and retention of a diverse and capable workforce that delivers responsive services, and leverages technology and innovation to connect all students to world-class digital learning.

Phillip Brooks

Deputy Director-General

First Nations Strategy and Partnerships

Phillip has 22-years' experience in child, youth and family support in Queensland, in roles such as Deputy Director-General, Regional Director, Executive Director and Commissioner at the Queensland Family and Child Commission.

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

Phillip leads the First Nations Strategy and Partnerships division, which is responsible for leading the work across government and the department to improve educational outcomes for Aboriginal students and Torres Strait Islander students.

Nick Seeley

A/Deputy Director-General

Infrastructure Services

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

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

Duncan Anson

Assistant Director-General

Finance Procurement and Facilities

Chief Finance Officer

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

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

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

<https://qed.qld.gov.au/about-us/our-structure>.

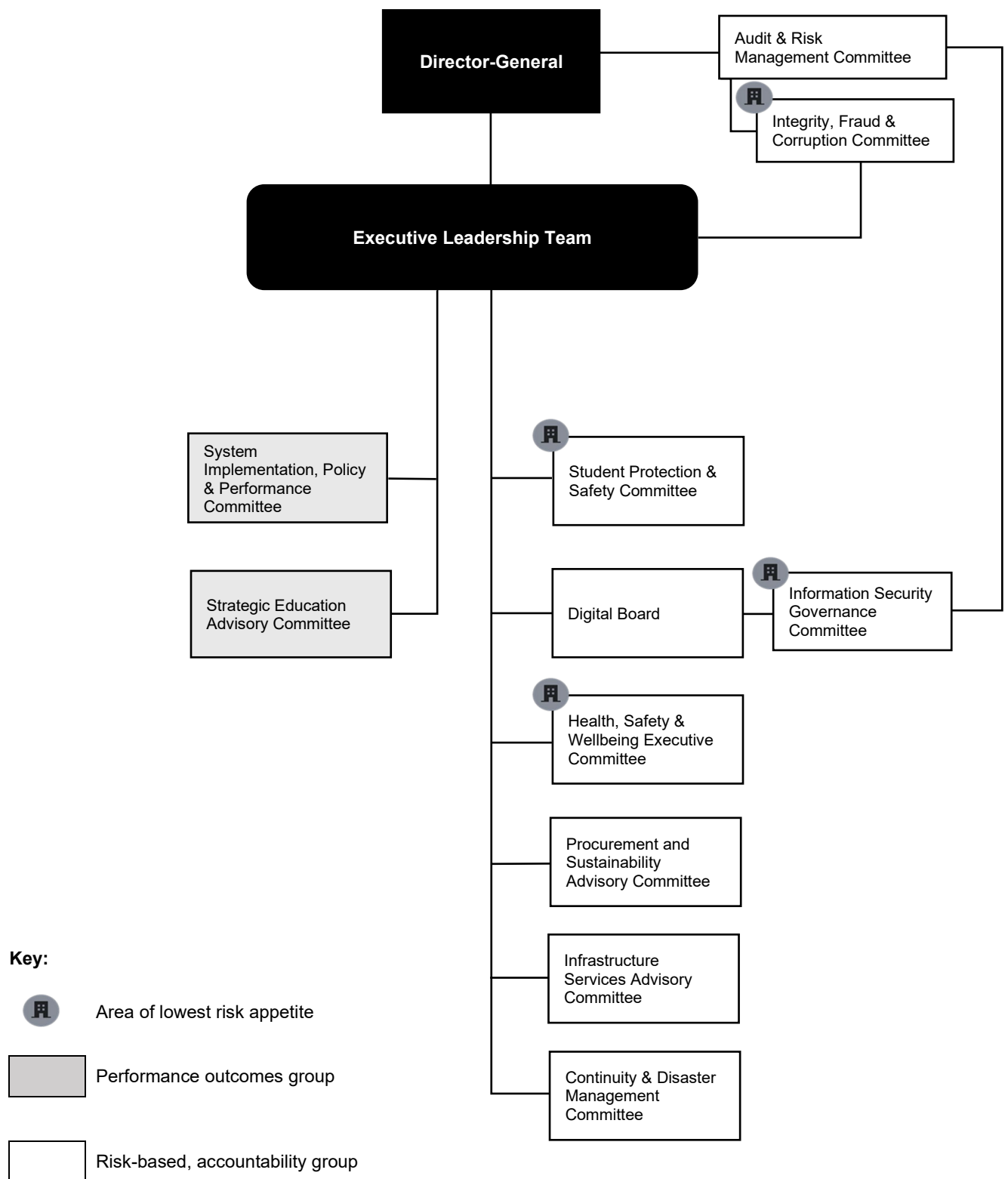
Governance committees

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

It is good practice for governance groups to regularly review their operations, performance and outcomes. In 2023–24, to support improved performance reporting from our key governance committees, a new annual assessment process was implemented for all strategic governance groups to review their effectiveness. The assessments assist to support ongoing governance capability building across the department.

Further information about the key governance committees is available on the next page and at Appendix A (pages 67–80). Specific information on the department's Audit and Risk Management Committee is available at pages 61–63.

Governance Committee Framework



Financial performance

The department continues to invest in building Queensland's future by delivering a high equity and quality early childhood and school education system which provides a strong start for all children and supports every student to realise their potential.

In 2023–24, the department achieved an operating surplus of \$122.991 million, or 1% against a total departmental controlled budget of \$12.703 billion. Key investments and initiatives included:

- Providing for 15 hours per week of kindergarten free from 1 January 2024 for all 4-year-olds, removing the cost barrier to participation in kindergarten, relieving cost of living pressures for Queensland families, improving educational outcomes, and supporting labour market participation.
- Focusing on government priorities through consideration of population growth and shifts, changes in educational needs and addressing high priority needs for student and staff health and safety.
- Continued investment in delivering new and upgraded school sport infrastructure and equipment to increase student activity and participation in sport across all Queensland schools under the \$100 million Go for Gold Fund.
- Continued to deliver the Great Teachers, Great Future election commitment to deliver more than 6,100 new FTE teachers and more than 1,100 new FTE teacher aides over 4 years (2021 to 2024).

The department's material financial statement balances reflect our large school land and buildings portfolio across over 1,260 state schools, and the payment of salaries for our school, regional and central office staff who number in excess of 76,000 full time equivalents. Supplies and services expenses were dominated by curriculum resources and school operating expenditure, as well as school utility costs and the maintenance and upkeep of our large asset base on school sites.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009* (Qld), I have provided the Director-General with a statement regarding the financial internal controls of the department, in line with section 54 of the *Financial and Performance Management Standard 2019* (Qld). As the Chief Finance Officer, I have therefore fulfilled the minimum responsibilities as required by section 77(1)(b) of the *Financial Accountability Act 2009* (Qld).

Duncan Anson

GAICD, FCPA, B Bus

Chief Finance Officer

The following financial summary provides an overview of the department's financial results for 2023–24. For a comprehensive set of financial statements covering all aspects of the department's activities, see the Financial Statements section of this annual report (from page 90). No totals have been adjusted for commercial-in-confidence requirements.

Controlled Financial Performance

The department recorded an operating surplus of \$122.991 million for 2023–24. Table 2 summarises the financial results of the department's operations for the last 3 years.

Table 2: Summary of financial performance

Financial snapshot	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Income	10 982 740	12 174 102	12 982 581
Expenses	10 823 544	12 029 441	12 859 590
Operating surplus/(deficit)	159 196	144 661	122 991

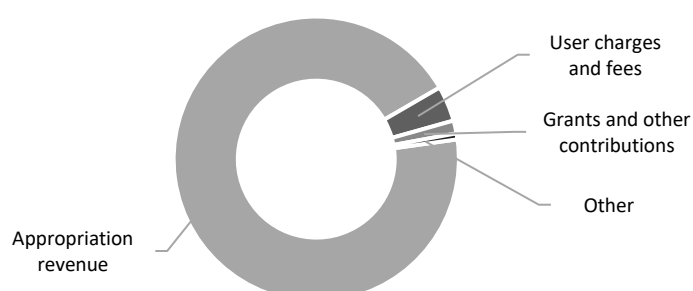
Income

Income for our controlled operations totalled \$12.983 billion, an increase of \$808.479 million from last year.

Departmental controlled services revenue (appropriation) was \$12.184 billion, an increase of \$824.653 million from last year. This was largely due to additional funding for a range of school education related initiatives, election commitments, enterprise bargaining outcomes, increased funding to support kindergartens, funding to meet additional depreciation expenditure, as well as, increased Australian Government funding under the National School Reform Agreement and associated Bilateral Agreement.

Figure 1: Controlled Income 2023–24

Income	Income %	\$'000
Appropriation revenue	93.85	12 184 428
User charges and fees	4.01	520 813
Grants and other contributions	1.47	190 271
Other	0.67	87 069
Total		12 982 581

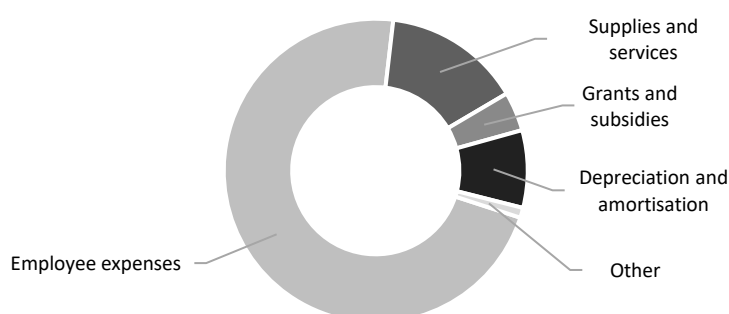


Expenses

The department's total controlled expenses for 2023–24 were \$12.860 billion, an increase of \$830.149 million from last year. Employee expenses remain the agency's major expense component at 71.85% of total expenses and have increased by \$328.665 million from 2022–23. The increase is in line with the agency's commitment to improve student outcomes by providing more teachers, teacher aides and wellbeing professionals in schools to focus on students' needs; support for the delivery and management of the department's infrastructure program; as well as enterprise bargaining outcomes.

Figure 2: Controlled Expenses 2023–24

Expenses	Expenses %	\$'000
Employee expenses	71.85	9 239 236
Supplies and services	14.67	1 887 256
Grants and subsidies	4.17	536 281
Depreciation and amortisation	8.25	1 060 672
Other	1.06	136 145
Total		12 859 590



Controlled Financial Position

The net assets position reported in the financial statements shows the net worth of \$34.767 billion as of 30 June 2024. Table 3 summaries the department's financial position for the last 3 years.

Table 3: Summary of financial position

Financial snapshot	2021–22* \$'000	2022–23 \$'000	2023–24 \$'000
Assets	27 480 260	32 948 925	36 150 239
Liabilities	1 181 318	1 095 270	1 382 910
Net assets/(liabilities)	26 298 942	31 853 655	34 767 329

*Financial year 2021–22 includes restated amounts.

Assets

The department held assets totalling \$36.150 billion at 30 June 2024, an increase of \$3.201 billion from 2022–23. The majority of the assets are land and buildings (including heritage buildings) which are reported under the heading 'Property, plant and equipment'. These assets increased by \$3.021 billion, mainly due to building new schools, capital works under infrastructure investment programs including the *Building Future Schools Program* and the impact of asset revaluations.

Liabilities

The department held liabilities totalling \$1.383 billion at 30 June 2024, an increase of \$287.640 million from 2022–23. This increase is mainly due to higher payables, which is a point in time balance, influenced by the timing of cashflow between the department and the government's central consolidated fund.

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

Administered revenue

The department administers, but does not control, certain activities on behalf of the Queensland Government. The department received \$5.557 billion in administered funding which is an increase of \$321.092 million from 2022–23. Administered funding includes Commonwealth funding transfers to non-government schools, as well as state grants to statutory authorities, peak bodies for non-state schools and other entities, thereby enabling them to deliver agreed services to Queenslanders.

Our service area performance

Service area: Early childhood education and care

Strategic objective: A strong start for all children

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

Kindy

Access to a quality kindergarten program makes learning fun, builds confidence and provides meaningful experiences and interactions that support a child's early learning, wellbeing and development.

In 2024, we provided all Queensland children the opportunity to experience the life changing benefits of participating in an early childhood learning program with the introduction of free kindergarten. Our additional investment of \$645 million and \$189 million per annum ongoing, takes the total investment in kindergarten to \$2 billion over 4 years, and provides 15 hours per week, 40 weeks per year of free kindergarten for every 4-year-old child, regardless of whether they attend a sessional kindergarten or kindergarten in long day care.

Our free kindergarten initiative enables equal opportunity by removing financial barriers for vulnerable Queensland children, supports Queensland families by relieving cost-of-living pressures and assists parents in their return to work.

In 2024–25, we will further support children to access quality kindergarten programs through delivery of initiatives in the Queensland Government's *Putting Queensland Kids First* plan, including extending free kindy to up to 30 hours per week for 4-year-olds in discrete communities, establishing family and early years school-based hubs at Aurukun and Kowanyama and embedding Early Childhood Coordinators within existing child, family and community services.

More information about free kindergarten can be accessed here:

<https://www.earlychildhood.qld.gov.au/freekindy>.

Rural and remote access to kindergarten

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

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

In 2023–24, we continued to enhance SDK with the launch of the SDK video series, focusing on the foundations for a quality SDK and how to embed these standards into everyday practice. Our continued focus on SDK is creating lifelong learners across 137 locations, ensuring more than 850 children receive a strong start to their learning journey.

eKindy supports children to access a free kindergarten program by distance education in circumstances where they are unable to easily attend an SDK or early childhood service due to distance, a medical condition or itinerant lifestyle. In 2023–24, the program supported over 150 children to access an ‘at-home’ kindergarten program for 15 hours per week, 40 weeks per year.

More information on the SDK program can be accessed here:

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

More information on the eKindy program can be accessed here:

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

Early Childhood Workforce Strategy

In 2023, we released the *Queensland Early Childhood Workforce Strategy* to deliver a sustainable, qualified early childhood workforce that is prepared and confident to meet the diverse needs of every child.

Under the strategy, \$120 million is being invested over 4 years (2023–24 to 2026–27) in a comprehensive suite of initiatives designed to build capability, attract new talent and retain existing educators. The strategy will see \$80 million invested to support initiatives to attract, retain and develop workforce capability, and \$40 million to attract and retain early childhood teachers in outer regional, remote and very remote communities, benefitting more than 300 kindergarten services.

Key initiatives in 2023–24 included:

- Scholarships and wrap around coaching and mentoring under the Qualifications Pathways Program, enabling educators to complete qualifications at Certificate III, Diploma, Bachelor or Graduate Diploma level.
- Funding the Practicum Placement Scheme pilot for educators to receive remuneration while they attend early childhood career placements.
- Funding the Early Childhood Planning subsidy for long day care educators to dedicate 2 days in 2024 to planning kindergarten sessions.
- Professional learning grants to support staff working in schools delivering a SDK program with the cost of studying an approved early childhood qualification.

The strategy also focuses on First Nations educators, children and families by developing partnerships to embed cultural perspectives and enhance outcomes for First Nations educators and children.

We are committed to creating local solutions that meet changing community and workforce needs, providing culturally safe and inclusive workplaces, and supporting equal opportunities for all Queenslanders to enrich the learning of every child.

More information about the *Queensland Early Childhood Workforce Strategy* can be accessed here:

<https://www.earlychildhood.qld.gov.au/aboutUs/Documents/ec-workforce-strategy.pdf>.

The strategy builds upon the Queensland Government's *Workforce Strategy*:

<https://www.desbt.qld.gov.au/employment/support-employers/workforce-strategy>.

Kindy Uplift program expanded

In 2023–24, our Kindy Uplift program continued to provide funding for evidence-based workforce capability initiatives that lift the outcomes of kindergarten children. Participating services were also supported through collaborative discussions about teaching practices and using data driven decision-making.

Successful delivery of the program continues to positively influence participation numbers, with the number of services participating more than doubling, from 930 to over 2,000, since 2023.

Kindy Uplift contributes to the department's commitment to *Closing the Gap*. The program is creating culturally safe, inclusive and responsive kindergarten programs through strengthening engagement with Elders and community members and building relationships to embed Aboriginal people's and Torres Strait Islander people's perspectives in kindergarten programs.

Kindergarten Inclusion Initiatives

A range of initiatives targeted at improving the access and participation of children with diverse and complex support needs has been delivered in kindergartens and regulated services in 2024.

The Kindergarten Inclusion Service funds 4 specialist organisations: Down Syndrome Queensland; Autism Queensland; Hear and Say; and SPELD Queensland to provide free practical advice, training and support directly to over 2,100 services to support the inclusion of children with complex support needs in Kindy.

By boosting the skills and capability of educators, the new Kindergarten Inclusion Service supports kindergarten programs to be inclusion ready.

The Kindergarten Inclusion Support Scheme enables providers of sessional kindergarten programs to deliver inclusive programs that respond to their community's diverse needs, including the needs of children with a diagnosed or imputed disability.

In 2024, we supported all regulated service providers to deliver inclusive early childhood education by appointing 2 specialist organisations to deliver the Early Childhood Guidance Pilot. The pilot focuses on enhancing educator capability in positive behaviour guidance and protective behaviours, ensuring children receive support that builds the foundations for their success.

Targeting Quality Program

In 2024, we partnered with the Australian Children's Education and Care Quality Authority to deliver the three-year Targeting Quality Program (TQP) to support ongoing quality improvement in Queensland education and care services. The TQP is offering intensive and targeted professional learning for eligible services with a national quality rating of 'Working Towards the National Quality Standard', as well as other smaller services in need of quality support, free of charge. The \$3 million program is also supporting continuous quality improvement in regulatory practice through the delivery of biannual professional development forums for our regulatory officers.

Regulating early childhood and care

As the Queensland Early Childhood Regulatory Authority, we regulate early childhood education and care services to reduce risk to children's safety, drive voluntary compliance and promote continuous improvement. Our regulation activities include providing information and advice to approved service providers, service monitoring and taking enforcement action as necessary to ensure any issues identified are effectively addressed.

In 2023–24, quality ratings data demonstrated that early childhood education and care services in Queensland continue to deliver safe and high-quality services to Queensland children. Queensland services are some of the highest quality in the nation, with 90% Meeting or Exceeding the National Quality Standard as at 30 June 2024.

Early years service funding

In 2023–24, we invested \$40.7 million to support universal and targeted early years services for Queensland children and families. Key early years services programs include Early Years Places (EYPs) located in more than 50 communities, which supported 19,434 children and 15,388 parents or carers during the 2023 calendar year.

Twenty-one EYPs are located in rural and remote locations throughout Queensland. During 2023–24, \$13 million was invested to support their operations and respond to the universal and targeted needs of Queensland children and families living in rural and remote regions.

For 2024–25, a further \$13.5 million will be invested to continue supporting the operations of EYPs in rural and remote communities.

Service area performance

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

Description: Providing children with access to quality early childhood education and care, and strengthening children's transitions to school. Services include the establishment, funding and monitoring of kindergarten and integrated early years services, and regulation (including assessment and rating) of education and care services.

Table 4: Early Childhood Education and Care performance measures

Service standards	2023–24 Target/Est.	2023–24 Actual
Effectiveness measures		
Proportion of Queensland children enrolled in an early childhood education program ¹	95%	100.3%
Proportion of enrolments in an early childhood education program:		
• Indigenous children ¹	95%	110.4%
• Children who reside in disadvantaged areas	95%	92.6%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ²	..	N/A
Efficiency measure		
Government expenditure per child – kindergarten ³	\$5,269	\$5,323

Notes:

1. Results over 100% are possible as the nationally agreed measure is the number of children enrolled (aged 4 or 5) divided by the estimated resident population of 4-year-old children.
2. The 2023–24 Target/Estimate and 2023–24 Estimated Actual have not been included as the AEDC is conducted every 3 years, with the next census conducted in 2024. Results are expected to be made available in early 2025.
3. The *Government expenditure per child – kindergarten* measure reflects the Queensland Government's investment in providing universal access to a kindergarten program for children in the year before full-time school. The measure is calculated as the total expenditure for the financial year per child enrolled in an approved kindergarten program and is consistent with the measure used in the *Report on Government Services*. The estimates include the half-year impact of the Government's new Free Kindergarten initiative.

Additional performance information

The following data is also available:

- Services, service enrolments and staff information:

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

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

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

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

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

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

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

Service area: School education

Strategic objective: Every student realising their potential

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

Implementing Equity and Excellence

During 2023–24, strong momentum continued in our schools, regions and central office, to create a progressive, high performing education system guided by *Equity and Excellence*.

Our focus on educational achievement, wellbeing and engagement, and culture and inclusion resulted in improvements across a range of key measures, including:

- 98.7% of Year 12 students achieved a Queensland Certificate of Education or a Queensland Certificate of Individual Achievement – up 1.3 percentage points since 2021.
- 96.2% of First Nations students achieved a Queensland Certificate of Education or a Queensland Certificate of Individual Achievement – up 3.5 percentage points since 2021.
- Post-school engagement for Year 12 completers rose to 88.6% in 2023 from 86.8% in 2021.
- Improved results in English and Mathematics across all year levels from 2021.

Our achievements in 2023–24 were driven by a range of initiatives renewing our focus on empowering our teachers and school leaders, investing in digital innovation, strengthening school performance, collaborating with the community and making sustainable investment in schools for the future.

Queensland Reading Commitment

Literacy skills are essential for students to thrive in their schooling years and become lifelong learners.

In late 2023, we launched a Reading Commitment, which supports a consistent evidence-informed approach to teaching reading through the Australian Curriculum.

The Queensland Reading Commitment is backed by a \$35 million investment that includes:

- more support for students in the classroom
- professional development programs and masterclasses through the Education Futures Institute, including for teachers and teacher aides
- a comprehensive suite of reading materials including guidelines, resources, and advice
- increased engagement with parents and families about helping their children with reading and the importance of starting before school
- advice through our Reading Centre about reading difficulties and disorders
- strengthening key checkpoints, including the use of the Year 1 Phonics Check
- working with universities to prepare preservice teachers
- working with Registered Training Organisations to recognise teacher aides' professional development study as a formal qualification.

Australian Curriculum implementation

The department continued to support state schools in their planning, teaching, and assessment by providing a range of resources aligned to Version 8.4 and Version 9.0 of the Australian Curriculum. Resources to assist schools with transitioning to full implementation of Version 9.0 of the Australian Curriculum are being progressively released in line with the Minister's implementation schedule, as announced in June 2022.

Science, technologies, engineering and mathematics education

Throughout 2023–24, we delivered a range of initiatives under *Schools of the future: A strategy for STEM in Queensland state schools* to support achievement, participation, and teacher capability in STEM (science, technologies, engineering and mathematics) learning. Initiatives included:

- the STEM Girl Power Camp
- the Premier's Coding Challenge
- the Peter Doherty Awards for excellence in STEM education
- redevelopment of How to Teach Mathematics and How to Teach Science online coaching modules
- the development of mathematics pedagogy resources.

We also collaborated with Queensland Government agencies to support mutual strategic priorities, for example:

- supporting the Department of Environment, Science and Innovation to implement the Queensland Quantum and Advanced Technologies roadmap and the Queensland Quantum Academy through a range of initiatives that build students' STEM knowledge, skills and attributes needed for a quantum-ready workforce. Initiatives include, a quantum challenge, youth science summit and the development of quantum and advanced technologies classroom resources.
- collaborating with the Department of Employment, Small Business and Training to support the reach and impact of the Gateways to Industry Schools Programs in Hydrogen, Renewable Energy, and Minerals and Energy, as well as the creation and delivery of clean energy classroom resources that feature positive and diverse role models and operations from across Queensland contexts to support Queensland's Clean Energy Workforce Roadmap.
- supporting implementation of the inaugural Queensland Fire and Emergency Services (QFES) Girl Camp that was designed to foster diversity and gender equity in the future workforce, and which showcased the STEM careers available in the QFES.

Solid Pathways – STEM

Our Solid Pathways – STEM program continued throughout 2023–24 giving Aboriginal students and Torres Strait Islander students in Years 4 to 6 the opportunity to experience enriching and challenging STEM learning.

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

During 2023–24, 3,899 students participated in the program, bringing the total number of participants since 2020 to 14,680.

Student Wellbeing Package

We know students with good social and emotional wellbeing are more engaged with learning and tend to have higher levels of academic achievement and attainment.

In 2023–24, we continued to support student wellbeing through the \$106.7 million Student Wellbeing Package (SWP), placing General Practitioners (GPs), psychologists, and other wellbeing professionals in state schools.

A further 268 wellbeing professionals were engaged during 2023–24, bringing the total number of wellbeing professionals employed under the package to 615.

The GPs in Schools Pilot supported 50 schools to deliver a GP service to secondary students at their school one day per week during school terms. Building on the success of the pilot, from 2024–25, health practitioners will now also be based at 20 high-needs primary schools to support children and families to access primary healthcare as part of the Queensland Government's *Putting Queensland Kids First* initiative.

The SWP is complemented by funding of \$35.8 million under the Australian Government's Student Wellbeing Boost. The funding is allocated to all Queensland schools, with state schools deciding how best to use the allocation to support their students' mental health and wellbeing.

Keeping students engaged in education

Students who attend school regularly and are engaged in learning are more likely to have better outcomes across their learning journey and beyond the school gates. In 2023–24, we strengthened our inclusive approach to learning through the \$288 million Youth Engagement Education Reform Package to support every student to engage with education.

Under the package, educational engagement support is provided for a range of students, including those needing additional support to remain engaged, become re-engaged and those involved in youth justice.

Both intervention and prevention initiatives are being employed to support students to remain engaged in a structured, supportive learning environment, in a format that meets their needs. Initiatives include:

- expanding the Queensland Pathways State College from 6 to 12 campuses with the first new campus open in Toowoomba, and a campus in Mount Isa earmarked as a future site. New campuses will support vulnerable students to complete senior schooling and provide pathways to tertiary education and training
- providing new FlexiSpaces in 50 high-needs schools to support students who need time away from the classroom, bringing the total number of FlexiSpaces to 110 by 2025
- establishing specialised alternative learning programs run by non-government organisations in priority locations of Cairns, Townsville, Ipswich and Mount Isa
- recruiting 78 intensive education case managers to support students who are excluded or experience multiple suspensions
- employing an additional 4 court liaison officers and 8 field officers, increasing the total number of officers helping students appearing in the Queensland Childrens

Court to re-engage in education to 37

- expanding First Nations Attendance and Engagement programs to priority communities over 5 financial years to 2027–28.

Educational Precincts

As a system initiative of *Equity and Excellence*, we are trialling the first educational precincts in Bundaberg and Mount Isa. The dedicated precincts provide a structured cross-agency approach to planning and resourcing so schools can collectively address challenges and meet the needs within their precinct.

The Educational Precincts trial draws upon well-established research about the benefits of adopting place-based approaches to service delivery and community engagement.

Participating schools are working closely with their communities, local and cross-government partners, to share expertise, facilities, resources and ideas to provide tailored educational responses that reflect community needs and aspirations. Schools are also working with First Nations communities to embed cultural considerations in the trials to support improved outcomes for First Nations students.

Partnership Initiative

The Partnership Initiative is an *Equity and Excellence* system initiative to improve the learning and life outcomes for children and students living in disadvantaged communities by drawing on strengthened whole-of-government and community partnerships.

Forty-two schools are participating in the Partnership Initiative and will receive prioritised support and resourcing to develop local responses to community challenges and opportunities. They will have a clear escalation process to quickly raise their issues or opportunities, and will receive prioritised and differentiated support from the department through the *Lean-in Action Plan*.

These schools can also access additional leadership positions to support school principals to strengthen engagement with their community. Three specialist School Supervisors have been appointed to provide differentiated supervision and support to each school and additional support is also provided by School Improvement Coaches.

Schools will have access to a School Community Partnership Facilitator (identified) position. This role fosters meaningful connections between school, students, parents, and the local community.

Integrated hubs

We are getting ready to open the first ever FamilyLinQ integrated hub at Kingston State School in the second half of 2024. This hub will connect government and social services across education, health and the community to improve the life outcomes of children and their families.

In partnership with The Bryan Foundation, we will provide a range of quality education, health and learning services to support students and families as they grow, learn and thrive.

A second FamilyLinQ hub will open in 2025 in a new primary school currently under construction at Park Ridge.

First Nations Languages Program

By valuing culture and creating inclusive teaching and learning environments, we are driving equity and excellence across every state school.

In 2023–24, we supported schools to work in partnership with local Language Owners to co-design, co-plan and co-deliver First Nations Languages in schools.

In 2024, 42 schools received a total of \$500,000 to implement a *First Nations Language Program* (FNLP). Of these schools, 28 received \$15,000 and 8 schools received \$7,500, and one cluster of 6 schools received \$20,000, providing approximately 2,000 students with the opportunity to access Aboriginal language programs and Torres Strait Islander language programs.

The 2024 FNLP grants will positively benefit Aboriginal students and their families and Torres Strait Islander students and their families by supporting access to their languages and cultures in the classroom. It will also provide additional funding to engage Aboriginal peoples and Torres Strait Islander peoples to provide languages and cultures services.

Aboriginal and Torres Strait Islander Aspirations Program

In 2023–24, we continued delivering the *Aboriginal and Torres Strait Islander Aspirations Program* (ATSIAP) to support high achieving First Nations students in Years 7 to 12 to realise their full potential.

The program includes a regional challenge and a state final challenge, co-designed in partnership with ATSIAP regional coordinators, industry experts, community members and universities.

The state final challenges were developed around the theme of ‘Caring for Country in a changing world’ – encouraging students to explore the intersection between traditional knowledge and new, sustainable technologies in their communities, and the value of knowledge students acquire in post-school educational pathways.

Increased participation in ATSIAP continued during 2023–24, with 80 schools and 473 students participating.

School to work transitions

We are leading 2 key initiatives to support students to realise their potential in their transition from school to work, a focus area under the Queensland Government's *Good people. Good jobs: Queensland Workforce Strategy 2022–2032*.

Under the *Regional School Industry Partnership Program*, \$5 million was allocated over 4 years to strengthen local school-industry partnerships and boost student participation in school-based apprenticeships, traineeships, and other pathways beyond school such as tertiary education, training and employment.

In 2023–24, we continued developing the *Enhancing career education in Queensland state schools initiative* to provide educators with professional learning to support students' career development. Students in Years 7 to 10 will benefit from a career education program to help them understand their career options. The first suite of resources will be made available in the second half of 2024.

Away for the day

To support a focus on educational achievement, engagement and wellbeing, state school students switched off their mobile phones and smartwatch notifications during the school day from Term 1 2024.

The 'Away for the day' approach across all state schools aims to:

- reduce distractions in the classroom
- improve face-to-face interactions between students and staff
- promote student wellbeing
- reduce the potential for exposure to negative impacts of the digital world, such as cyberbullying.

Increased support for isolated Queensland students

We acknowledge the challenges faced by rural and remote families, including the cost-of-living pressures associated with children living away from home to attend school. To ease the financial pressure, we increased the additional allowance component of the Remote Area Tuition Allowance by \$4,000 in the 2024 school year.

The additional funding is expected to help more than 1,400 students in 2024.

Share the Dignity

The availability of free period products in schools builds student confidence, relieves cost-of-living pressures and supports students to attend school when they are unable to afford period products.

In 2023–24, the department expanded its partnership with Share the Dignity, a Queensland based charity, to give more students access to free period product packs. Under the partnership, all state schools, outdoor and environmental education centres, and residential facilities have had the opportunity to register for a Dignity Vending Machine.

529 Dignity Vending Machines are now installed in state schools, an increase of 391 since the completion of the original initiative in 2022–23.

Eat right, play right, learn well program

The *Eat right, play right, learn well* program assists school communities to promote healthy behaviours that support learning and get kids moving, starting with the fundamentals of healthy eating and play.

Sixty schools have already benefited from the program, with more than \$130 million being made available for schools to participate in the popular program.

The additional funding will see 367 more upgrades or enhancements to playground and tuckshop facilities at 358 schools across the state in an effort to keep students healthier and more active.

Creative Generation

We have continued to empower our students to enrich their school communities through the arts, with 2024 marking 20 years of Creative Generation – State Schools Onstage, and 30 years for Creative Generation Excellence Awards in Visual Art exhibition.

Our Creative Generation – State Schools Onstage offers Queensland students the opportunity to participate in a 6-month program, culminating in 4 performances in July 2024. The performances showcase a 500-voice choir, 66-piece symphony orchestra, 1,000 dancers, vocalists, drama students, drumline, musicians as well as student stage and media crews.

The program also includes an Aboriginal and Torres Strait Islander dance program, a 97-student Auslan signing choir, a special school dance ensemble and a Kindergarten cast of our youngest performers.

Our Creative Generation Excellence Awards in Visual Art exhibition showcases 37 student works in the Queensland Art Gallery and Gallery of Modern Art, offering a once-in-a-lifetime opportunity for our students.

Equitable access to online learning

We are committed to ensuring students have access to technology, at home and in the classroom, that enables digital, future focused learning.

In addition to continuing the Bandwidth Upgrade Project, the department is a nominating organisation for the Australian Government's School Student Broadband Initiative boosting education opportunities and narrowing the digital divide for families with school-aged students and no home internet. Under the initiative, the Australian Government is providing eligible families with free internet until 31 December 2025, allowing continuity of online learning from school to home. As a nominating organisation, we have administered the initiative throughout the state, providing promotional materials and advice to state schools and assisting families with their applications and inquiries.

Devices for financially disadvantaged students

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

In 2023–24, we continued to reduce barriers to digital learning by supporting schools to purchase an additional 13,646 devices to ensure equitable access to digital devices for financially disadvantaged students, bringing the total to 42,300 since the program began in 2020.

Artificial Intelligence

Rapid developments in Artificial Intelligence (AI) present an opportunity to improve educational outcomes through digital innovation in teaching and learning.

In 2023–24, 500 students and 25 teachers from 10 schools were part of a trial to harness the power of a learning platform, Cerego. Cerego uses generative AI and machine learning to provide a tailored interactive learning experience that quickly adapts to individual needs. In addition to the learning benefits provided to students, the technology reduces the administrative work associated with lesson planning, providing teachers with more time to focus on educating students.

Learnings from the trial are being used to inform development of guiding resources for the safe use of AI in schools and the further rollout of Cerego to schools.

To assist schools to operationalise the recent release of the *Australian Framework for Generative Artificial Intelligence in Schools*, we have released the Queensland generative AI guidance materials.

Queensland Virtual Academy

During 2023–24 we piloted the Queensland Virtual Academy (QVA) in select locations as part of our commitment to deliver digital innovation in teaching and learning.

The QVA is a statewide, cohesive approach to increasing equity in student access to curriculum pathways, learning opportunities, and teaching expertise. The QVA enhances access to a broad range of high-quality learning opportunities for students regardless of where they live by leveraging digital and virtual learning.

As at June 2024, 483 schools and 4,880 students are receiving QVA services.

The pilots across the state are informing the next steps in QVA development, with stakeholders continuing to be a part of the ongoing consultation and co-design.

School resourcing review

With school and student needs evolving, we are reviewing arrangements for the allocation, distribution and management of recurrent resources for state schools. The review aims to achieve strong alignment between system objectives and resource use to maximise student outcomes, and provide for fair, transparent and predictable arrangements based on need.

The review is expected to be completed by the end of the 2024 calendar year.

Service area performance

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

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

Table 5: School Education performance measures

Service standards	2023–24 Target/Est.	2023–24 Actual
Effectiveness measures		
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement	98%	98.7%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification	98%	97.6%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	88.6%
Proportion of parents satisfied with their child's school	94%	90.7%
Efficiency measures		
Average cost of service per student:	\$18,581	\$18,909
• Primary (Prep – Year 6)	\$18,627	\$19,534
• Secondary (Year 7 – Year 12)	\$19,145	\$19,737
• Students with disability		
Discontinued measures		
Year 3 Test – Proportion of students at or above the National Minimum Standard ¹ All students: <ul style="list-style-type: none"> • Reading • Writing • Numeracy Indigenous students: <ul style="list-style-type: none"> • Reading • Writing 		

<ul style="list-style-type: none"> Numeracy
<p>Year 5 Test – Proportion of students at or above the National Minimum Standard¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Indigenous students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy
<p>Year 7 Test – Proportion of students at or above the National Minimum Standard¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Indigenous students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy
<p>Year 9 Test – Proportion of students at or above the National Minimum Standard¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Indigenous students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy

Notes:

1. NAPLAN service standards have been discontinued following agreement by all Education Ministers to cease reporting against existing performance benchmarks and introduce new proficiency standards. Queensland state school results for the new proficiency standards are available in Appendix B.

Additional performance information

The following data is also available:

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

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

- School Disciplinary Absences:
<https://qed.qld.gov.au/our-publications/reports/statistics/Documents/sda-by-region.pdf>.
- Apparent retention rates of students:
<https://www.abs.gov.au/statistics/people/education/schools/latest-release>.
- Proportion of Young Queenslanders aged 15 to 24 years participating in full-time education and/or work:
<https://www.abs.gov.au/statistics/people/education/education-and-work-australia/latest-release>.
- School Opinion Survey:
<https://qed.qld.gov.au/publications/reports/statistics/schooling/schools/schoolopinionsurvey>.
- Proportion of all Queensland students (Aboriginal students and Torres Strait Islander students and all Queensland students) who, 6 months after completing Year 12, are participating in education, training or employment:
<https://www.data.qld.gov.au/dataset/next-step-suite-of-post-school-destination-surveys>.
- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: Queensland Certificate of Education, International Baccalaureate Diploma or Vocational Education and Training qualification:
<https://www.data.qld.gov.au/dataset/year-12-outcomes>.
- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) awarded a Queensland Certificate of Education or Queensland Certificate of Individual Achievement:
<https://www.data.qld.gov.au/dataset/year-12-outcomes>.

Supporting services

Strategic objective: Capable people delivering our vision

Our people are our greatest asset and we are empowering them to build professional expertise across their career through high-quality, targeted development opportunities. By promoting the health, safety and wellbeing of our people, we ensure high-quality services are delivered to Queenslanders.

Education Futures Institute

The Education Futures Institute (EFI) empowers our educators, departmental staff, and school and system leaders to build their professional expertise and wellbeing. The EFI provides high-quality, targeted capability development for all staff across the state at key stages of their careers.

In 2023–24, we launched flagship programs for 486 aspiring, beginning and experienced principals. 2023–24 has also seen the expansion of differentiated capability development through school improvement coaching, business coaching and Collaborative Learning Communities for school leaders, teachers and staff to lift school performance. All departmental staff have access to the online EFI Catalogue for on-demand professional development opportunities.

The EFI continues to expand its professional development programs and will be launching new flagship programs in 2024 for teacher aides and middle leaders.

Professional standards for middle leaders

Middle leaders take on many different roles in a school and play an important role in fostering a positive and inclusive teaching and learning culture.

To better support our middle leaders, we partnered with the Australian Institute for Teaching and School Leadership to develop Professional Standards for Middle Leaders (the standards) in schools. The standards identify the key capabilities that support success as a middle leader and becoming a principal, and identify career pathways for teachers aspiring towards middle leadership.

The impact of the standards will be assessed in Queensland and will inform the development of supporting resources. The new flagship program for middle leaders, delivered by the EFI, was developed in alignment with the standards.

The standards are available across Australia and more information can be accessed here:

<https://www.aitsl.edu.au/lead-develop/teachers-who-lead/middle-leadership-standards>.

Classroom management hub

Effective classroom management is critical to safe and supportive learning and establishing positive relationships between teachers and students. In 2024, we delivered the Classroom Management Hub (CMH), a repository of resources to upskill teachers on practices that have the greatest positive impact on learning, wellbeing and behaviour.

CMH resources are evidence-based, trauma-informed and culturally responsive, ensuring teachers have access to effective strategies to foster positive and respectful learning environments.

Teacher Attraction and Retention Workforce Plan

Attracting and retaining teachers aligned to our workforce needs is critical to maintaining a high performing education system and delivering world class education.

Our *Teacher Attraction and Retention Workforce Plan* acknowledges the teacher workforce challenges impacting our schools and identifies fit-for-purpose, contemporary and innovative workforce solutions that seek to support the attraction, recruitment and retention of teachers for state schools across Queensland. We have also commenced work on a comprehensive sector-wide workforce strategy in consultation with teachers, stakeholders and peak bodies. The consultation, occurring through a series of roundtables facilitated by the Minister for Education, will identify key priorities to deliver a strong and capable teaching workforce.

Several priority actions are underway, including:

- the statewide Teacher Recruitment Service (see page 46 for additional information)
- a streamlined online Teacher Application Portal (see page 46 for additional information)
- scholarships and grants for aspiring and preservice teachers
- Trade to Teach and Turn to Teaching internship programs (see page 48 for additional information)
- supported pathways into teaching for teacher aides and school staff
- the Teach Queensland Ambassador network
- teacher-centred mobility processes
- Teacher Rapid Response Team
- national marketing campaign to elevate the teaching profession

- interstate and New Zealand teacher recruitment campaign.

The plan aligns with *Equity and Excellence* and builds on current and emerging opportunities provided by the *National Teacher Workforce Action Plan*:

<https://www.education.gov.au/national-teacher-workforce-action-plan>.

Teacher housing

The department is committed to attracting and retaining capable and confident teachers to rural and remote schools, and offers subsidised housing for eligible teachers.

In the 2023–24, \$48.3 million was committed over 4 years for additional housing for teachers in rural and remote communities. This year, permanent houses were delivered for teachers in Anakie, Croydon, Kilcummin, Proston, Saibai Island and Taroom.

We will continue to support our teachers to access to housing, by providing \$45.1 million over 3 years from 2024–25 to meet increased demand and leasing costs for teacher accommodation.

Teacher Recruitment Service

In Term 2, 2023–24, we commenced implementation of the Teacher Recruitment Service, providing a streamlined, efficient and consistent teacher recruitment service for schools and applicants. The service supports schools to source and recruit teachers who best fit their location and workforce needs.

Key benefits under the service are being delivered by the Teacher Application Portal, which provides a single application point for prospective teachers, reducing the need for applicants to apply to multiple vacancies. Consistent recruitment and selection processes combined with prioritisation of vacancies will enable efficient and equitable access to teachers for schools and students.

By promoting prioritised, timely and quality recruitment outcomes, we have positioned the department to be a competitive recruiter in a tight labour market.

Workforce equity, diversity and inclusion

The department embraces the value of our diverse workforce by fostering workplace cultures which are inclusive, equitable and respectful. This culture is further enhanced by systems and practices which promote flexibility, accessibility and cultural safety.

In 2023–2024 we:

- completed the annual equity and diversity audit to better understand the causes of workforce inequity in April 2024

- published the workforce *Equity and Diversity plan* in July 2023
- became the first Queensland Government department and the first education department in Australia to achieve the highest Australian Workplace Equality Index ranking of Platinum employer status, recognising the ongoing commitment to workplace inclusion of LGBTQ+ people
- commenced human-centred co-design of the second *Aboriginal and Torres Strait Islander Workforce Strategy* and second workforce strategy for people with disability – *EnAble*d
- delivered the Flex-connect framework to enable the benefits of a flexible workforce. Further details are provided below.

Our commitments to workplace equity, inclusion and diversity are outlined in the *Diversity and Inclusion Policy*, accessible at:

<https://ppr.qed.qld.gov.au/pp/diversity-and-inclusion-policy>.

We deliver on these commitments through actions outlined in our *We All Belong Equity and Diversity Plan* and workforce strategies, which can be accessed at:

<https://alt-qed.qed.qld.gov.au/publications/strategies/equity-and-diversity-plan>.

Aboriginal and Torres Strait Islander Workforce Strategy

The department acknowledges and respects the unique cultures, histories, and ongoing contributions of Aboriginal peoples and Torres Strait Islander peoples and is committed to reframing the relationship with Aboriginal peoples and Torres Strait Islander peoples through fostering a culturally safe and capable workforce and developing the cultural capability of our employees.

In 2023, we partnered with Everywhen Group, an Aboriginal certified business, to co-design the second *Aboriginal and Torres Strait Islander Workforce Strategy 2024–2027*. Seven workshops were facilitated in Townsville, Rockhampton and Brisbane to co-design a strategy that builds on the strengths of previous workforce strategies and continues to develop culturally capable and inclusive workplaces.

The strategy outlines detailed actions to address the barriers to equity and continues progress toward 4% Aboriginal and Torres Strait Islander workforce representation. The strategy underpins the *Equity and Diversity Plan*, and aligns with the *Reframing the Relationships plan* under the *Public Sector Act 2022* (Qld), and will be finalised in 2024–25.

EnAble Workforce Strategy

EnAble is the department's second disability workforce strategy. It contains actions and initiatives that promote more inclusive, accessible, and safe workplaces for employees with disability, providing detailed actions that underpin delivery of the *Equity and Diversity Plan* and the department's new *Disability Service Plan*, currently under development.

A human-centred co-design process was undertaken with employees with disability and their allies, ensuring their voices were heard, to develop the new workforce strategy. The workforce strategy will be released in 2024–25 and provides actions to address the causes of inequity and make progress toward the disability target of 12%.

Trade to Teach Program expansion

We are committed to providing a supported pathway for skilled and industry-experienced tradespeople to transition to a rewarding career in teaching.

In September 2023, we expanded the now \$20 million Trade to Teach Internship program, which supports qualified and experienced tradespeople to transition to teaching careers, bringing their real-life industry experience into classrooms.

Trade to Teach offers successful applicants a \$20,000 scholarship, a paid internship, and a guaranteed permanent teaching position specialising in Industrial Technology and Design in a Queensland state secondary school on graduation and successful completion of the program.

We are delivering the program in partnership with the CQ University and the University of Southern Queensland.

As at 30 June 2024 there were 72 participants in the program.

More information about the program can be accessed here:

<https://teach.qld.gov.au/scholarships-and-grants/trade-to-teach-internship-program>.

Health, Safety and Wellbeing

The safety of our students and staff is always our highest priority. In 2024, we delivered the *Health, Safety and Wellbeing (HSW) Strategy* to build staff capability to identify, oversee, manage and control organisational HSW threats, risks and hazards.

Our *HSW Strategy* is supported by our renewed *HSW commitment statement – Work safe, Learn safe, Play safe*. The statement reaffirms our commitment to health, safety and wellbeing and details the responsibility of our executive leaders.

In 2024, we began updating the department's HSW Management System, which includes a suite of supporting resources such as a system manual, policies and procedures. Work on this system is underway and will be in place by early 2025.

Staff wellbeing

We are committed to the wellbeing of our employees, students and to the broader community engaged with our schools and workplaces. This is a key focus area of *Equity and Excellence*.

All staff have access to the Staff Wellbeing and Learning Resources portal that provides resources and learning tools to help staff develop their physical, psychological and occupational wellbeing.

During 2023–24, we supported the wellbeing of staff through:

- The Principal Health and Wellbeing team delivering a targeted program of capability development and support to enhance the wellbeing of our principals and school leaders.
- Eight Regional Wellbeing Coordinators (RWCs) support each region to implement sustainable staff wellbeing initiatives and embed staff wellbeing in our workplaces. In 2023–24, RWCs received over 930 requests for support and delivered over 500 presentations to over 12,970 staff.
- The Staff Wellbeing Team delivered 133 Psychological First Aid (PFA) training sessions to 2,270 leaders and staff to build capability in supporting staff following potentially traumatic events. Feedback from PFA sessions highlighted more than 90% of respondents felt more confident to have conversations about mental health, more able to encourage help-seeking behaviour and more aware of mental health support available.

Human resources support for schools

We are committed to providing human resources support to school leaders and schools.

In 2023, school leader access to responsive support was enhanced through our new back to basics service model. The model connects school leaders with a dedicated human resources leader to ensure continuity and consistent service delivery to their school.

Teacher workload pilot

Supporting our teachers to manage administrative workloads promotes a happy and healthy workforce with more time to educate students in the classroom.

In 2024, we launched a \$1.88 million pilot program, co-funded by the Queensland and Australian Governments, to employ 11 specialist staff to support 33 schools to manage workplace health, safety and wellbeing administrative workloads. The additional support is allowing teachers to spend less time on administrative tasks, and more time doing what they do best, teaching students.

The pilot will run until the end of 2024 and the outcomes will be shared with other jurisdictions and sectors.

We also asked over 55,000 teachers and school leaders to provide feedback about their workload pressures and where further support is required for schools. More than 15,500 responses were collected, providing a clear picture of administrative and other tasks taking teachers away from teaching and learning. Actions to address the top 5 issues include reducing the burden in recording behaviour incidents, limiting data collection and unnecessary testing, setting clear expectations for parent contact, reducing the number of meetings, and stopping the creation of extra curriculum planning documents.

The department will implement targeted actions in 2024–25 to respond to this feedback.

Equity and Excellence Roadshows

The department is continuing to work with key stakeholders, including school principals, to design and deliver the education strategy.

In Term 4 2023 and Term 2 2024, the Director-General and Associate Director-General, Early Childhood and State Schools hosted roadshow events in each of the 8 regions across the state. The roadshows provided a unique opportunity for school principals to interact directly with system leaders in small groups, to ask questions and share their insights to inform system initiatives.

The roadshows built on the system-wide messaging and collaboration that was featured at the 2022 Principals' Conference and Business Day.

Educational performance and support model

We have implemented a renewed educational performance and support model (the model) to help realise *Equity and Excellence*. The model responds to principal feedback to separate supervision and support, and enables them to have an active voice in requesting the differentiated support that aligns to their local context and needs.

The model guides school supervisors, school improvement coaches, and regional and system leaders to use evidence and professional judgement to support schools to meet system-wide measures and expectations.

Flexible work arrangements

Well-designed workplace flexibility fosters an inclusive and high-performing workplace culture, increases workforce participation and enhances work-life balance and job satisfaction.

In 2023–24, we published our *Flex-connect framework* to guide our approach to delivering a flexible workforce that is well positioned to deliver on our vision of a progressive, high-performing education system. By providing clarity about our guiding principles, eligibility, responsibilities, approval considerations, and flexible work options, we have positioned the department to realise the significant benefits of flexible work, while still maintaining the benefits of traditional workplace approaches.

Training completions

Training is completed on an annual basis to ensure departmental and legislative standards are met and our people have the capability to respond to role-specific risks.

In 2023–24, completion of training in schools and corporate areas remained high, including:

- 96,109 completions of 2023 Annual Student Protection training
- 91,880 completions of 2024 Annual Student Protection training
- 75,390 completions of Curriculum Activity Risk Assessment training
- 52,768 theory and 36,399 practical training module completions of Managing students' health support needs at school (staff can complete multiple modules based on individual student needs)
- 96,943 completions of Mandatory All Staff Training and Management Foundations training by employees, casual staff and contractors.

Investing in future-focused infrastructure and information technology

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

Infrastructure for learning

In 2023, we released our *Infrastructure for learning* (IFL) plan to put equity and excellence into action across our state's educational infrastructure and provide for Queensland's diverse and growing communities.

As part of the IFL plan, the *Planning and Prioritisation Framework* outlines our approach to optimising and renewing existing infrastructure and prioritising sustainable approaches to planning, renewal and delivery. Under the framework, we are responding to the greatest areas of need and creating sustainable infrastructure investment that will meet the needs of Queensland students.

Infrastructure investment

In 2023–24, we increased our ability to deliver new school infrastructure through the \$1 billion New Land Acquisition Fund. The fund allows land to be purchased ahead of demand, promoting cost efficiencies and flexibility in delivering projects to meet future enrolment needs.

Since July 2023, the fund has been used to acquire 16 properties for growth projects at existing schools or for new schools scheduled to open in the next 10 years. A further six new school sites are being investigated for purchase under the fund.

Two additional properties were acquired through the Building Future Schools program in 2023–24 for an expansion to Coomera State Special School.

In 2023–24, we delivered projects totalling:

- \$1.269 billion for the refurbishment and construction of new buildings to support student learning and early childhood education. This includes \$13.7 million under the Education for all (Ed4All) program to upgrade facilities so students with disability can access education on the same basis as their peers.
- \$449.1 million to ensure our educational facilities were maintained.

Infrastructure highlights include:

- constructing the \$19.6 million new multi-storey learning centre at Bracken Ridge State High School

- constructing the \$13.4 million new multi-purpose hall at Capalaba State College
- constructing the \$14.5 million new multi-storey learning centre and refurbishing an existing building at Coombabah State High School
- upgrading the manual arts and science blocks at Dysart State High School for \$1.5 million
- constructing the \$9.5 million new multi-storey learning centre and refurbishing an existing building at Malanda State High School
- constructing the \$13.6 million new multi-storey learning centre at Mudgeeraba Special School
- constructing the \$7.6 million new multi-purpose hall at Townsville Community Learning Centre
- opening the \$12 million new sports centre for Excellence at Miami State High School
- opening the \$4.5 million new aquaculture centre at Rockhampton State High School
- opening the \$9.4 million new multi-storey learning centre at Claremont Special School.

New schools

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

In 2023–24, we opened 2 new schools to meet enrolment demand, representing a \$150.6 million investment:

- Scenic Shores State School at Redland Bay
- Bellbird Park State School at Bellbird Park.

Since 2015, we have opened 27 new schools and 2 more are currently being built at Collingwood Park and Park Ridge to support high-quality education for all students.

Go for Gold Fund

In 2023–24, we announced the first group of approved new and upgraded school sports infrastructure and equipment under the \$100 million Go for Gold Fund to increase student activity and participation in sports in all Queensland schools.

Ninety-seven state and non-state schools shared in over \$30 million in 2024, with projects including:

- upgrading the sports oval and long jump pit at Freshwater State School
- installing a hard roof and lighting to the existing tennis court at Leyburn State School
- upgrading the existing cricket pitch and cricket/softball nets at Mundubbera State College
- installing lighting to the oval at Muttaborra State School
- resurfacing the existing basketball court and replacing the existing basketball hoops at Riverview State School
- enclosing the heated pool at Rockhampton Special School
- refurbishing the existing multi-purpose complex at Tamborine Mountain State High School.

Bandwidth Upgrade Project

In 2023–24, we continued the Bandwidth Upgrade Project to significantly improve the average internet speed of all Queensland state schools, ensuring equitable access to technology for all students.

Under phase one of the project, 1,288 school sites were upgraded, with 99% of students now accessing average speeds of 1.6 megabits per second. This is more than 60 times faster than the previous standard of 25 kilobits per second.

As a result of the upgrades, online learning and immersive technologies are more accessible, supporting student learning experiences and fostering a more inclusive and engaging educational environment.

Human resources

Workforce profile

As at 30 June 2024, we had:

- 96,163 employees (headcount) or 76,459.2 FTE
- 3% of the total workforce providing corporate services and 97% frontline and frontline support based on FTE
- 86.4% of the total FTE staff employed permanently, 9.7% temporary staff and 3.9% are casual or contract based on headcount
- 53.6% of the total headcount staff employed full time and 46.4% part time or casual.

Additional performance information relating to our workforce is available in Appendix C (pages 84–85).

Redundancy information

No redundancy, early retirement or retrenchment packages were paid during the period.

Table 6: Gender

Gender	Number (Headcount)	Percentage of total workforce*
Woman	75,533	78.6%
Man	20,416	21.2%
Non-binary	214	0.2%

Notes:

Reflects standard Department of Education (DoE) reporting for the Public Sector Commission (PSC).

*Calculated on headcount

Table 7: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce*
Women	75,533	78.6%
Aboriginal Peoples and Torres Strait Islander Peoples	2,581	2.7%
People with disability	5,046	5.2%

Culturally and Linguistically Diverse – Speak a language at home other than English [^]	3,464	3.6%
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Notes:

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

*Calculated on headcount

Table 8: Target group data for Women in Leadership Roles*

	Women (Headcount)	Women as a percentage of total leadership cohort**
Senior Officers (Classified and s122 equivalent combined)	176	69.3%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	57	62.6%

Notes:

*Excludes school-based leaders

**Calculated on headcount

Supporting a diverse workforce

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

In 2023–24, we continued to strengthen our workforce diversity and cultural capability with a range of initiatives, including:

- co-designing our second *Aboriginal and Torres Strait Islander Workforce Strategy 2024–2027* and *EnAble Workforce Strategy 2024–2027* to build inclusive workplaces that are inclusive, accessible, and culturally capable
- continuing to implement our *Pathways to Parity Workforce Strategy 2023–2026* and *Proud at Work Workforce Strategy 2022–2024* to transform our workplaces, drive gender equity, and celebrate diversity and inclusion of LGBTQ+ staff
- participating in International Women’s Day and encouraged staff to examine the pathways to greater economic inclusion for women, including equal access to education, employment pathways, financial services and financial literacy

- celebrating the history, culture and achievements of Aboriginal peoples and Torres Strait Islander peoples through participation in NAIDOC Week.

Governance – risk management and accountability

Governance refers to the structures and processes to set the strategic direction and manage operations to achieve strategic objectives, manage risk, discharge accountability obligations and deliver outcomes for Queenslanders and their communities.

Customer complaints management

We are committed to responding to customer complaints in an accountable, transparent, timely and fair way that is compatible with human rights. Complaints provide an opportunity for continuous improvement to enhance service delivery.

In January 2024, we released a new *Complaints and grievances management policy* and updated the *Customer complaint management procedure and framework*. The new policy sets a departmental policy position for complaint management and promotes easier navigation across the department's different complaints processes. The following resources were also developed to support people involved in the customer complaints process:

- Child-friendly resources to support children and young people to raise complaints and support staff to manage complaints in a child-friendly way.
- An easy-guide to provide simple and plain-English advice about how to make a customer complaint to the department.

Further information about how customer complaints are managed, including a report on customer complaints for 2023–24 and the framework, policy and procedure, are available here:

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

Human rights

We are committed to sustaining a culture that protects and promotes human rights. In 2023–24, we furthered the objectives of the *Human Rights Act 2019* (Qld) by:

- Re-establishing a centralised human rights function within the department to:
 - support human rights leadership across the department
 - strengthen human rights understanding and practices in our divisions, regions and schools
 - coordinate and improve human rights complaints management and reporting

- identify opportunities to strengthen human rights considerations in policies, procedures and practices
 - mature our human rights culture and build staff capability.
- Implementing the *Decision-making framework* to support decision-makers to consider human rights as part of all decision-making.
- Reviewing and delivering training to deepen staff human rights capability and understanding. This included delivery of complaints-focused sessions and sessions facilitated by the Queensland Human Rights Commission, as well as a review of mandatory staff training. Across 2023–24 96,943 employees, casual staff and contractors completed Mandatory All-Staff Training and Management Foundations training, with additional targeted training delivered to over 630 staff.
- Strengthening human rights guidance in customer complaints resources to support the internal review process and management of unreasonable complainant conduct.
- Developing improved human rights guidance for departmental policies and procedures to ensure information is clear and consistent to support staff to meet their responsibilities.
- Reviewing existing resources to provide guidance to staff on human rights impacts within their decisions.

Human rights complaints

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

During the reporting period, we received 1,902 human rights complaints with 41 assessed as upheld/substantiated (either in full, or in part) and incompatible with human rights.

Complaints assessed as incompatible with human rights remained low at 2% of total human rights complaints received by the department.

All human rights complaints were managed in accordance with our complaints policies and procedures. Actions taken for substantiated complaints in 2023–24 included giving an apology, changing a practice or process, or referring the issue for further investigation or system improvement.

Information systems and recordkeeping

In 2023–24, we strengthened information management systems through key initiatives, including:

- Launching the Physical Records Disposal Pilot project in response to the upcoming lift of the records disposal freeze. The pilot assessed the impact on schools, considering various factors such as costs and staff time, and reviewed the newly developed records disposal guidance material.
- Commencing development of a *Data Ethics Framework* aimed at navigating the ethical aspects of data handling, including its societal impacts, vulnerability to misuse, and economic significance.
- Designing a Data Governance Framework as part of our comprehensive information governance efforts. This framework integrates ethical considerations and risk management strategies to outline how data is systematically controlled within our organisation.

More work will continue on these initiatives in 2024–25.

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 security risk position.

During 2023–24, the department completed the following initiatives:

- Developed the *Cybersecurity Plan 2024–28* to strengthen information system controls, including initiatives to support the effective management of evolving security threats.
- Addressed information security gaps identified during the 2021–22 Information Security Annual Return audit.
- Completed stage one of the Multi-Factor Authentication (MFA) project to enable MFA across all staff-based applications.
- Completed the pilot Privileged Access Management project to bolster security surrounding privileged user accounts. The upcoming phase, scheduled for 2024–25, will introduce a just-in-time protocol, granting privileged users timely access to our most critical digital assets, further reducing the risk of malicious cyberattacks.

Further work on these important projects will continue in 2024–25.

Risk management

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

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

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

In 2023–24, we strengthened our risk management position by developing an integrated risk assurance model, including integrated assurance maps for each of our enterprise risks. The work informs our ELT and ARMC about the current control environment for enterprise risks while achieving the department's priorities.

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

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

Further information on the ARMC, ELT and strategic governance committees is contained on pages 61–63 and 67–80.

Audit and Risk Management Committee

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

The ARMC meets 6 times per year and has considered all audit recommendations by the Queensland Audit Office (QAO) in line with its Terms of Reference. A full list of QAO audits relevant to the department is included under the heading, 'External oversight' (see pages 64–65).

Refer to the table on the next page for ARMC's role, functions, membership, remuneration and achievements.

Audit and Risk Management Committee				
Functions	The ARMC provides independent audit and risk management advice to the Director-General, as a requirement under section 35 of the <i>Financial and Performance Management Standard 2019 (Qld)</i> .			
Achievements 2023–24	<ul style="list-style-type: none">Reviewed and endorsed the department’s financial statements for 2022–23Noted the Chief Finance Officer Statement of Assurance for 2022–23Endorsed the Mid-Year Review of the 6+6 Month Audit Plan 2023–24 in November 2023 and endorsed the 6+6 Month Audit Plan 2024-25 in June 2024Reviewed and endorsed the Internal Audit Charter, and monitored Internal Audit’s key performance indicators and measures during the yearRetained oversight of the implementation status of overdue audit actions from Internal Audit and Queensland Audit OfficeReviewed and maintained oversight of key risks to the departmentReviewed and endorsed the department’s Information Security Annual Return and the supporting external assurance review, as well as monitored the department’s progress towards implementing the Information Security Management System (ISMS) recommendations and actionsAttended various meetings with stakeholders during the year including meeting with new departmental executives.			
Remuneration				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Actual fees received
Chair	Helen Moore	6 of 6	\$18,000 pa	\$15,000 (noting increase in fees from 1 January 2024)
Member	John Catford	5 of 6	\$12,000 pa	\$10,000 (noting increase in fees from 1 January 2024)
Member	Marie Kavanagh	5 of 6	\$12,000 pa	\$10,000 (noting increase in fees from 1 January 2024)
Member	Stacie Hansel	3 of 4 (noting no longer a member from 1 January 2024)	N/A	N/A
Member	Shaun Conroy	2 of 2 (noting joined as member from 1 January 2024)	\$12,000 pa	\$6,000 (noting joined as member from 1 January 2024)

No. scheduled meetings/sessions	6
Total out of pocket expenses	\$0

Internal Audit

Internal Audit contributes to improving service delivery by identifying opportunities to enhance and strengthen our processes, with a particular focus on risk management and governance. Internal Audit's focus includes frontline service delivery areas, information systems, and programs and projects.

Internal Audit's activities are guided by its *6+6 Month Audit Plan*, and align with the *International Standards for the Professional Practice of Internal Auditing* and the *Financial Accountability Act 2009* (Qld).

During 2023–24, Internal Audit finalised:

- 207 school audits including follow-up audits
- 51 school health checks
- 12 business, operational and performance audits
- 10 payroll verifications
- 3 information system audits.

School and Region Reviews

School and Region Reviews (SRR) review every Queensland state school at least once every 4 years, playing an important part in how we support schools to lift educational achievement, enhance student wellbeing and engagement, and strengthen culture and inclusion.

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

In 2023–24, the department continued to revitalise the review model to include differentiated review types, including the introduction of place-based and system reviews to complement existing school reviews. These include school-led reviews validated by SRR, Partnership Initiative school reviews and educational precinct reviews. A small number of schools

engage in a differentiated review type in recognition of their unique context – these are conducted by SRR in collaboration with the school community.

During 2023–24, SRR completed:

- 297 school reviews and 30 school-led review validations in Queensland state schools
- 10 Partnership Initiative school reviews
- 2 educational precinct precondition reviews
- 2 school reviews and one curriculum-only review at offshore schools.

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

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

External oversight

The department is subject to several external reviewers established by legislation that provide independent advice, assurance and observations of our performance to our customers, stakeholders, and the community. The following reviewers produced reports relevant to the department.

Queensland Audit Office

The Auditor-General, supported by the QAO, provides independent professional financial and performance audit services to the public sector under the *Auditor-General Act 2009* (Qld).

The following QAO reports released in 2023–24 include findings and recommendations applicable to the department:

- Report 3: 2023–24: 2023 status of Auditor-General’s recommendations
- Report 11: 2023–24: State Entities 2023
- Report 12: 2023–24: Responding to and recovering from cyber attacks
- Report 13: 2023–24: Education 2023

The above reports can be accessed here:

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

The QAO reports include recommendations about information security management, infrastructure practices, and remuneration and payment processes.

Information security management is addressed in QAO reports 3, 11, 12 and 13. The reports include recommendations about:

- improving cyber security and incident response activities
- strengthening information system controls
- managing risks associated with third parties
- enhancing systems, processes and governance arrangements.

The department recognises the importance of strengthening information security management and is engaging in a range of activities to mitigate risks. Activities include:

- developing the *Cybersecurity Plan 2024–2028* to protect students and staff against cyber threats, grow the department's cybersecurity capabilities, secure information and enable cyber-resilient schools
- maintaining technology and information asset registers and on-call capability to respond to cyber incidents
- participating in whole-of-government cyber-readiness and simulation activities
- working with the Australian Cyber Security Centre and Queensland Government Cyber Security Unit.

A recommendation to improve the capital accrual processes is detailed in QAO report 13. The department has established a project to implement system and process improvements to comply with audit recommendations.

Remuneration and payment processes are considered in QAO reports 11 and 13. The reports include recommendations about:

- implementing robust policies and procedures that specify when a special payment is appropriate and how it should be made
- assessing employment agreements and historical pay practices to identify potential wage underpayments.

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

Further information on the status of Auditor-General recommendations can be accessed at: <https://www.qao.qld.gov.au/reports-resources/reports-parliament/2023-status-auditor-generals-recommendations>.

Statutory bodies and portfolio entities

The department supports a number of Queensland Government bodies and entities, including boards, committees, and statutory authorities.

Statutory bodies supported by the department, including universities and grammar schools, report directly to the Minister and prepare their own annual reports. These bodies/entities manage and oversee specific requirements for education, including tertiary.

For other statutory bodies and portfolio entities that we support, their information is published in the department's Government Bodies report and can be accessed here:

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

Open data

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

Total expenditure on consultancies is reported in the Open Data portal including expenditure that has been capitalised. Expenditure on consultancies disclosed in the financial statements excludes expenditure that has been capitalised.

The Open Data portal can be accessed here:

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

Appendix A – Governance

Committees

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

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

Executive Leadership Team		
Membership	Chair	Director-General, Department of Education
	Member	Associate Director-General, Early Childhood and State Schools
	Member	Deputy Director-General, Schools and Student Support
	Member	Deputy Director-General, Early Childhood
	Member	Deputy Director-General, First Nations Strategy and Partnerships
	Member	Deputy Director-General, Policy, Performance, International and Intergovernmental
	Member	Deputy Director-General, People, Information and Communication Services
	Member	Deputy Director-General, Infrastructure Services
	Member	Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities
	Secretariat	Executive Director, Office of the Director-General
Purpose	The Executive Leadership Team (ELT) provides strategic direction and oversight of outcomes, financial performance and good governance of the department.	
Responsibilities	ELT measures and monitors matters of strategic significance to ensure the department meets its strategic planning, governance and accountability requirements, including: <ul style="list-style-type: none"> • emerging whole-of-government initiatives, issues and opportunities • the <i>Strategic Plan</i> • key agency and enterprise strategies, including First Nations Strategy • strategic risks and issues • financial, budget and investment decisions 	

	<ul style="list-style-type: none"> • agency performance and governance • health, safety and wellbeing management reviews • workforce trends and issues.
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System Implementation, Policy and Performance Committee		
Membership	Chair	Associate Director-General, Early Childhood and State Schools
	Member	Deputy Director-General, Early Childhood
	Member	Deputy Director-General, Schools and Student Support
	Member	Deputy Director-General, First Nations Strategy and Partnerships
	Member	Deputy Director-General, Policy, Performance, International and Intergovernmental
	Member	Deputy Director-General, People, Information and Communication Services
	Member	Deputy Director-General, Infrastructure Services
	Member	Assistant Director-General, Reviews, Curriculum, Teaching and Learning
	Member	Assistant Director-General, Strategy and Performance
	Member	Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities
	Member	Regional Director, Metropolitan North
	Member	Regional Director, Operations and Implementation
	Observer	Executive Director, Office of the Director-General
Secretariat	Executive Director, Governance, Strategy and Planning	
Purpose	The System Implementation, Policy and Performance (SIPP) Committee oversees strategic direction for early years and state schooling, including monitoring performance and implementation. The SIPP Committee also oversees the forward strategic policy and research agenda.	
Responsibilities	<p>The SIPP Committee oversees the department’s resources, inputs, activities and outcomes to drive improvement in early years and state schooling performance by:</p> <ul style="list-style-type: none">• directing the implementation of the department’s strategic direction and associated initiatives to ensure alignment of operational strategies to strategic objectives• advising ELT on matters related to departmental strategy and performance• making recommendations to ELT on strategic budget and resource allocation priorities and initiatives	

	<ul style="list-style-type: none"> • positioning on national agreements, initiatives and agendas • examining system trends and issues, including key findings and trends from: <ul style="list-style-type: none"> ○ performance data ○ data analytics ○ school and regional reviews ○ school audit ○ corporate performance data related to strategic direction ○ environmental scans, research reports and products. • considering or developing policy and strategy initiatives with an impact on schooling and early childhood • receiving evaluation frameworks, schedules and reports related to the department's strategic direction • endorsing the department's annual research plan.
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Integrity, Fraud and Corruption Committee

Membership	Chair	Deputy Director-General, People, Information and Communication Services
	Deputy Chair	Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities
	Deputy Chair	Assistant Director-General, Human Resources
	Member	Assistant Director-General, Strategy and Performance
	Member	Assistant Director-General, Services and Infrastructure Planning
	Member	Executive Director, Strategic Implementation and Governance
	Member	Executive Director, Integrity and Employee Relations
	Member	Executive Director and Chief Procurement Officer, Procurement and Facilities Services
	Member	Executive Director, Governance, Cyber and Policy
	Member	Director, First Nations Policy
	Member	Director, Workforce Policy and Integrity
	Member	Regional Director, Darling Downs South West Region
	Member	Principal Representative
	Member	Business Manager, Murrumba State Secondary College
	Observer	Head of Internal Audit, Internal Audit

	Secretariat Director, Workforce Policy and Integrity
Purpose	<p>The Integrity, Fraud and Corruption Committee (IFCC) promotes a culture of integrity, and champion, oversee and monitor the department's Integrity Framework, strategies and mechanisms.</p> <p>In 2023–24, the IFCC promoted a culture of integrity by:</p> <ul style="list-style-type: none"> • reviewing and refreshing the Integrity Framework • developing the 2023–24 Annual Action Plan: Implementing the Integrity Framework • providing targeted awareness campaigns each term.
Responsibilities	<p>The IFCC is responsible for:</p> <ul style="list-style-type: none"> • providing strategic oversight, assurance and monitoring of the fraud and corruption enterprise risk • maintaining and embedding the department's Integrity Framework and Annual Action Plan • overseeing and monitoring the department's fraud and corruption control program, including compliance with best practice fraud and corruption control guidelines • considering and strengthening fraud and corruption assessments, control reports, internal controls, and addressing non-compliance with fraud and corruption requirements.

Student Protection and Safety Committee

Membership	Chair	Deputy Director-General, Schools and Student Support
	Member	Assistant Director-General, Disability, Inclusion and Student Services
	Member	Assistant Director-General, Human Resources
	Member	Assistant Director-General, Policy, External Relations and International
	Member	Assistant Director-General, Strategy and Performance
	Member	Assistant Director-General, Information and Technologies
	Member	Assistant Director-General, Infrastructure Services
	Member	Executive Director, Student Protection and Wellbeing
	Member	Executive Director, First Nations Strategy and Partnerships
	Member	Regional Director, Darling Downs South West Region
	Member	Principal, Wavell State High School
	Observer	Head of Internal Audit, Internal Audit

	<p>Observer Executive Director, Legal Services</p> <p>Secretariat Director, Student Protection</p>
Purpose	<p>The Student Protection and Safety Committee (SPSC) provides oversight, direction and continuous review and improvement of student protection and safety activities across the department to ensure the health, safety and wellbeing of students in the state schooling system.</p> <p>In 2023–24, the SPSC delivered a range of initiatives to ensure continuous review and improvement of student protection and safety activities, including:</p> <ul style="list-style-type: none"> • increasing oversight of student disciplinary absence levels for students in care • establishing lead areas for consultation and development of the department's response to the Reportable Conduct Scheme and implementation of Child Safe Standards • endorsing new Principal Education Officers in each region to support students in care.
Responsibilities	<p>The Committee is responsible for:</p> <ul style="list-style-type: none"> • providing strategic oversight, assurance and monitoring of the student safety enterprise risk • overseeing Child Death and Serious Injury Review activities, reports and providing strategic advice and monitoring of the implementation of child death and serious injury review recommendations • overseeing implementation of the Reportable Conduct Scheme in the department • overseeing establishment of information sharing and reporting activities for Child Safe Standards • monitoring, reporting and advising on student protection trends and issues and making recommendations where appropriate • advising on student protection and safety governance structures, roles and responsibilities • strengthening student protection internal controls and addressing non-compliance with student protection and safety requirements.

Information Security Governance Committee

Membership	Chair	Deputy Director-General, People, Information and Communication Services
	Member	Assistant Director-General and Chief Information Officer, Information and Technologies
	Member	Assistant Director-General, Disability, Inclusion and Student Services
	Member	Assistant Director-General, Human Resources

	<p>Member Assistant Director-General, Infrastructure Delivery and Operations</p> <p>Member Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities</p> <p>Member Assistant Director-General, Strategy and Performance</p> <p>Member Executive Director, Office of the Director-General</p> <p>Member Executive Director, Strategic Communication and Engagement</p> <p>Member Director, Disaster, Emergency and School Security</p> <p>Member Executive Director, Governance, Cyber and Policy</p> <p>Observer Executive Director, Legal Services</p> <p>Observer Director, Enterprise Information Services</p> <p>Observer Director, Privacy and Safer Technologies</p> <p>Observer Head of Internal Audit, Internal Audit</p> <p>Observer Director, Information Security Services</p> <p>Observer Manager, Information Security Services</p> <p>Secretariat Manager/Director/ Executive Officer, Governance Risk and Compliance</p>
Purpose	<p>The Information Security Governance Committee (ISGC) provides oversight, management and direction for the department's Information Security Management System (ISMS) to ensure it achieves its intended objectives, including protection of information and technology assets. The Digital Board is informed by reports and decisions from the ISGC.</p> <p>In 2023–24, the ISGC continued to protect information and technology assets through a range of activities, including:</p> <ul style="list-style-type: none"> • overseeing the Information Security Annual Return, which is required under the Queensland Information Security Policy (IS18) • updating the password policy in corporate and school environments to enhance user experience and bolster departmental security • updating the department's information security framework controls to ISO27001:2023 and ISO27002:2022.
Responsibilities	<p>The ISGC has the following responsibilities:</p> <ul style="list-style-type: none"> • provide strategic oversight, assurance and monitoring of the security of confidential and personal information enterprise risk • ensure that the department has in place an effective ISMS to protect its people, information and assets • review, advise and report on information security risks

	<ul style="list-style-type: none"> • ensure that information security governance policies, procedures, standards and guidelines are established and compatible with the context and strategic direction of the department • advocate for adequate resources to address information security risks • make recommendations to the Information Custodian/Risk Owner of controls to manage information security risks to a level that is within the departments risk appetite • endorsing information security assurance reports • promote the need for ISMS to be embedded into business processes • promote the use of process approach and risk-based thinking • ensure that the ISMS achieve its intended results • engage, direct and support the agency to contribute to the effectiveness of the ISMS • oversee the annual security return as mandated by the Information Security Policy IS18:2018.
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Health, Safety and Wellbeing Executive Committee

Membership	Chair	Deputy Director-General, People, Information and Communication Services
	Member	Deputy Director-General, First Nations Strategy and Partnerships
	Member	Deputy Director-General, Infrastructure Services
	Member	Deputy Director-General, Schools and Student Support
	Member	Deputy Director-General, Early Childhood
	Member	Assistant Director-General, Human Resources
	Member	Assistant Director-General, Disability, Inclusion and Student Services
	Member	Assistant Director-General, Strategy and Performance
	Member	Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities
	Member	Executive Director, Business Partnering
	Member	Executive Director, Infrastructure Operations
	Member	Regional Director, Early Childhood and State Schools
	Member	Principal Representative, Early Childhood and State Schools
	Observer	Executive Director, Legal Services
	Observer	Head of Internal Audit, Internal Audit

	Secretariat Director, Organisational Safety and Wellbeing
Purpose	<p>The Health, Safety and Wellbeing Executive Committee (HSWEC) leads continuous improvement strategies for health, safety and wellbeing (HSW) and provides assurance to ELT.</p> <p>In 2023–24, the HSWEC delivered a range of programs to lead continuous improvement, including:</p> <ul style="list-style-type: none"> • consultation and launch of HSW Strategy • commenced governing Enforceable Undertaking activities, including the launch of Industrial Technology and Design Assurance Program • approving consultation to commence on the HSW Policy and the external audit of the HSW Management System (HSWMS) to align to ISO 45001 Workplace Health and Safety and ISO 45003 Psychosocial Health and Safety • endorsing implementation of the Executive Leadership Team (ELT) specific purpose meetings of HSW Management Review • endorsing implementation of department ELT HSW Commitment Statement.
Responsibilities	<p>The HSWEC is responsible for:</p> <ul style="list-style-type: none"> • reviewing the effectiveness of the department's HSW Management System (HSWMS) and approving changes or updates • providing strategic oversight, assurance and monitoring of the HSW enterprise risk, including quarterly review of the department's HSW Risk Register • reviewing critical HSW incidents including contributing factors, investigation outcomes and learnings, ensuring appropriate resources are in place to remediate and recommend actions and controls to reduce risk of incidents occurring • reviewing HSW performance across the department and providing recommendations to ELT • identifying HSW strategic priorities and developing strategies and solutions to address identified HSW risks • supporting ELT due diligence responsibilities by reporting on safety performance, emerging legislative changes and case law, and HSW information and issues • building understanding of HSW matters across regional and workplace committees and ELT • supporting and providing advice on any HSW issues raised by subordinate committees, or escalating issues to ELT where required.

Digital Board		
Membership	<div>Chair</div> <div>Deputy Chair</div> <div>Member</div> <div>Member</div> <div>Member</div> <div>Member</div> <div>Member</div> <div>Member</div> <div>Observer</div> <div>Observer</div> <div>Observer</div> <div>Secretariat</div>	<div>Deputy Director-General, People, Information and Communication Services</div> <div>Deputy Director-General, Schools and Student Support</div> <div>Deputy Director-General, Early Childhood</div> <div>Deputy Director-General, First Nations Strategy and Partnerships</div> <div>Deputy Director-General, Infrastructure Services</div> <div>Assistant Director-General, Strategy and Performance</div> <div>Assistant Director-General, Information and Technologies</div> <div>Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities</div> <div>Head of Internal Audit, Internal Audit</div> <div>Executive Director, Governance Cyber and Policy</div> <div>Director, Portfolio and Architecture</div> <div>Governance Officer / Manager / Director, Governance Risk and Compliance</div>
Purpose	The Digital Board sets the strategic direction, identifies priorities, makes financial budgetary decisions and monitors the performance of the department to deliver the outcomes of the Digital Strategy. The Digital Board is informed by reports and decisions from the Digital Insights and Delivery Committee and the Information Security Governance Committee.	
Responsibilities	<p>The Digital Board is responsible for:</p> <ul style="list-style-type: none"> overseeing the development and implementation of the department's Digital Strategy identifying and monitoring the department's strategic digital risk profile and the management of the digital risk framework, including the areas of lowest appetite making key digital investment decisions monitoring divisional digital roadmaps to ensure efficient and effective use of resources and achievement of strategic objectives identifying emerging digital issues and opportunities providing oversight of digital and data governance arrangements, including systems and processes to comply with legislative responsibilities. 	

Procurement and Sustainability Advisory Committee

Membership	<p>Chair Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities</p> <p>Member Executive Director and Chief Procurement Officer, Finance, Procurement and Facilities Services</p> <p>Member Deputy Director-General, First Nations Strategy and Partnerships</p> <p>Member Assistant Director-General, Strategy and Performance</p> <p>Member Assistant Director-General, Disability Inclusion and Student Services</p> <p>Member Assistant Director-General, Infrastructure Delivery and Operations</p> <p>Member Assistant Director-General, Information and Technologies</p> <p>Member Regional Director, North Coast Region</p> <p>Observer Head of Internal Audit, Internal Audit</p> <p>Secretariat Director, Procurement Capability, Compliance, Systems & Regional Support</p>
Purpose	The Procurement and Sustainability Advisory Committee (PASAC) provides advice, guidance and assurance to ELT about the strategic direction of procurement and purchasing practices and sustainability within the department.
Responsibilities	<p>The PASAC is responsible for:</p> <ul style="list-style-type: none"> • providing strategic oversight, assurance and monitoring of the procurement-related enterprise risks • providing strategic oversight, assurance and monitoring of sustainability risks • advising ELT about departmental alignment with: <ul style="list-style-type: none"> ○ Queensland Government purchasing and procurement Policies and requirements ○ Queensland Government sustainability policies and requirements. • providing advice on and input into the strategic prioritisation of the annual program of work for the Procurement and Facilities Services team and other procurement functions within the department • providing advice to the Chief Procurement Officer on the development and implementation of the department's procurement and purchasing policies principles, guidelines, standards and directions • endorsing and sponsoring the <i>Procurement and Category Management Strategy</i>, the Forward Procurement Schedule, and priority departmental procurement strategies and plans • endorsing and sponsoring departmental sustainability initiatives and the development of strategies, plans and targets

	<ul style="list-style-type: none"> maintaining stakeholder and staff awareness of changes to purchasing and procurement requirements within the department or across Queensland Government providing oversight of Compliance and Regional Support activities conducted by the Procurement and Facilities Services Branch, which are designed to mitigate the risk of fraud and improper conduct in relation to purchasing and procurement establishing departmental working groups to support the delivery of initiatives and objectives of PASAC.
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Infrastructure Services Advisory Committee		
Membership	Chair (External)	Deputy Director-General, Infrastructure and Regional Strategy; Department of State Development, Infrastructure, Local Government and Planning
	Member	Deputy Director-General, Infrastructure Services
	Member (External)	Deputy Director-General, Public Works, Department of Housing, Local Government, Planning and Public Works
	Member (External)	Assistant Under Treasurer, Social, Intergovernmental and Corporate; Queensland Treasury
	Member (External)	Executive Director, Economic Policy; Department of the Premier and Cabinet
	Member	Assistant Director-General, Infrastructure Delivery and Operations
	Member	Assistant Director-General, Services and Infrastructure Planning
	Member	Executive Director, Early Childhood Programs and Funding, Early Childhood and State Schools
	Member	Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities
	Member	Assistant Director-General, Teaching, Leadership, Rural and Remote, Early Childhood and State Schools
	Observer	Executive Director, Strategy and Service Planning
	Observer	Executive Director, Portfolio Investment and Performance
	Observer	Executive Director, Infrastructure Delivery
	Observer	Executive Director, Regional Operations
	Observer	Executive Director, Infrastructure Operations
	Secretariat	PMO Governance, Portfolio Services
Purpose	The Infrastructure Services Advisory Committee (ISAC) provides advice and guidance to the Deputy Director-General Infrastructure Services Division (ISD)	

	through the strategic oversight of the Infrastructure Investment Portfolio (IIP), including the planning, investment, delivery, maintenance, renewal, and performance of Queensland schools and facilities.
Responsibilities	<p>The ISAC is responsible for:</p> <ul style="list-style-type: none"> • providing a forum for collaborative consultation and advice by key government stakeholders • monitoring portfolio governance arrangements including targeted reporting on delivery of IIP outcomes (schedule and budget) and achievement of value for money • providing strategic oversight that the IIP aligns to the relevant departmental and whole-of government strategies and frameworks • providing strategic advice to contribute to the department's long and short-term planning, and successful delivery of government priorities, new schools and growth and renewal projects • overseeing and monitoring strategic IIP portfolio benefits and risks and contributing to the identification of suitable mitigation strategies.

Continuity and Disaster Management Committee

Membership	<p>Chair, Executive Controller, and Chief Security Officer</p> <p>Associate Director-General, Early Childhood and State Schools</p> <p>Deputy Chair</p> <p>Assistant Director-General, Information and Technologies</p> <p>Member</p> <p>Deputy Director-General, Schools and Student Support</p> <p>Member</p> <p>Deputy Director-General, Early Childhood</p> <p>Member</p> <p>Deputy Director-General, People, Information and Communication Services</p> <p>Member</p> <p>Assistant Director-General, Delivery and Operations</p> <p>Member</p> <p>Assistant Director-General, Strategy and Performance</p> <p>Member</p> <p>Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities</p> <p>Member</p> <p>Regional Director, North Coast Region</p> <p>Member</p> <p>Regional Director/s, as context requires</p> <p>Member</p> <p>Executive Director, Office of the Director-General</p> <p>Member</p> <p>Executive Director, Strategic Communications and Engagement</p>
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	<p>Observer Executive Director, Infrastructure Operations</p> <p>Observer Director, Disaster, Emergency and School Security</p> <p>Observer Recovery Coordinator, nominated by the Chair as required</p> <p>Secretariat Manager, Disaster, Emergency and School Security</p>
Purpose	<p>The Continuity and Disaster Management Committee (CDMC) oversees, monitors and improves the department's capability to:</p> <ul style="list-style-type: none"> • prevent, prepare for, respond to and recover from disasters, emergencies and disruptive events to ensure business continuity and provide assurance that the department is well-positioned to manage a significant event • protect people, places and information and manage departmental security risks.
Responsibilities	<p>The CDMC oversees the prevention, preparedness, response and recovery phases of disaster management and the implementation of the Queensland Protective Security Framework (QPSF), including:</p> <ul style="list-style-type: none"> • proactively monitoring and continual improvement of the department's capability and capacity in relation to disaster, business continuity, and protective security • building the department's security culture and embedding security-aware behaviour across the department • overseeing annual disaster management planning at state and regional levels • ensuring suitable response during an event, and recovery arrangements are implemented in schools, regions and central office • monitoring implementation of recommendations from post-event reviews and lessons learned • overseeing implementation of the Queensland Government's QPSF and the department's <i>Protective Security Strategy 2023-27</i> • overseeing QPSF information and security awareness training for all staff • reviewing and managing the department's security risks in alignment with the department's Enterprise Risk Management Framework and current security environment.

Strategic Education Advisory Committee

Membership	<p>Chair Associate Director-General, Early Childhood and State Schools</p> <p>Member Deputy Director-General, Schools and Student Support,</p> <p>Member Deputy Director-General, Early Childhood</p>
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	<p>Member Deputy Director-General, First Nations Strategy and Partnerships</p> <p>Member (External) Deputy Director-General, Strategy, Department of Child Safety, Seniors and Disability Services</p> <p>Member (External) Deputy Director-General, Communities, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts</p> <p>Member (External) Deputy Director-General, Culture and Economic Participation, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts</p> <p>Member (External) Deputy Director-General, Youth Justice, Department of Youth Justice</p> <p>Member (External) Deputy Director-General, Strategy, Department of Employment, Small Business and Training</p> <p>Member (External) Detective Chief Superintendent / Child Safety Director, Crime and Intelligence Command, Queensland Police Service</p> <p>Member (External) Assistant Under Treasurer, Social Policy, Queensland Treasury</p> <p>Member (External) Executive Director, System Policy Branch, Queensland Health</p> <p>Member (External) Executive Director, Economic Policy, Department of the Premier and Cabinet</p> <p>Secretariat Executive Director, Governance, Strategy and Planning,</p>
Purpose	The Strategic Education Advisory Committee (SEAC) provides oversight of cross-agency initiatives aligned to the strategic directions for early years and state schools.
Responsibilities	<p>The SEAC oversees:</p> <ul style="list-style-type: none"> the development, implementation and progress of cross-agency initiatives aligned to <i>Equity and Excellence</i> impact and evaluation reports on cross-agency initiatives data, trend and issue reports for areas/issues of focus across agencies problems or opportunities for cross-government reform strategic place-based initiatives.

Appendix B – Performance measures (Every student realising their potential)

From 2023, student achievement in NAPLAN is reported using proficiency levels which are set at a challenging but reasonable expectation of what students know and can do at the time of testing.

Further information on 2024–25 student achievement targets is available within the department's Service Delivery Statement, accessible at:

https://budget.qld.gov.au/files/Budget_2024-25_SDS_Department_of_Education.pdf.

Table 9: School Education proficiency level results

Performance area	2023–24 Actual
<p>Year 3 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy 	<p>83.3%</p> <p>85.7%</p> <p>83.2%</p> <p>63.4%</p> <p>67.1%</p> <p>61.0%</p>
<p>Year 5 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> Reading Writing 	<p>86.8%</p> <p>81.7%</p> <p>84.5%</p> <p>67.1%</p> <p>60.4%</p>

<ul style="list-style-type: none"> Numeracy 	59.8%
<p>Year 7 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy 	<p>82.7%</p> <p>80.6%</p> <p>82.9%</p> <p>62.5%</p> <p>60.4%</p> <p>61.1%</p>
<p>Year 9 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹</p> <p>All students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy <p>Aboriginal and Torres Strait Islander students:</p> <ul style="list-style-type: none"> Reading Writing Numeracy 	<p>79.5%</p> <p>77.7%</p> <p>80.0%</p> <p>59.5%</p> <p>56.2%</p> <p>56.5%</p>

Notes:

- From 2023, student achievement in NAPLAN is reported using proficiency levels which are set at a challenging but reasonable expectation of what students know and can do at the time of testing. The new proficiency levels establish a higher standard of expectation compared to the previous national minimum standard.

Summary of directions and orders

Type of direction or order	Directions or orders given to persons other than children/young people	Directions or orders given to children/young people who are not students of the school
State and non-state schools		
Prohibition from entering premises of all state educational institutions and non-state schools for up to one year—section 352	0	0
State schools		
Direction about conduct or movement for up to 30 days—section 337	127	8
Direction to leave and not re-enter for 24 hours—section 339	35	3
Prohibition from entering premises for up to 60 days—section 340	42	4
Prohibition from entering premises for more than 60 days but not more than one year—section 341	2	1
Review of direction—section 338:		
• the number of review applications made	1	0
• the number of directions confirmed	0	0
• the number of directions varied or cancelled	1	0
Prohibition from entering premises of all state education institutions for up to one year—section 353	0	0
Non-state schools		
Direction about conduct or movement—section 346	31	3
Direction to leave and not re-enter—section 348	44	30
Prohibition from entering premises for up to 60 days—section 349	31	6
Prohibition from entering premises for more than 60 days but not more than one year—section 350	7	1
Review of direction—section 347 or 349B:		
• the number of review applications made	3	0
• the number of directions confirmed	3	0
• the number of directions varied or cancelled	0	0

Source: Department of Education.

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

Appendix C - Performance Measures (Capable people delivering our vision)

Attendance rate for state school teachers

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

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

Notes:

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

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

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

Year	DoE Retention Rate (%)
2023–24	92.9%
2022–23	92.8%
2021–22	93.4%
2020–21	94.9%
2019–20	95.3%
2018–19	95.2%

Year	DoE Retention Rate (%)
2017–18	95.1%
2016–17	95.0%
2015–16	94.9%

Notes:

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

Glossary

A	Australian Curriculum	The Australian Curriculum sets the expectations for what all young Australians should be taught.
	Australian Early Development Census (AEDC)	A population measure of how children have developed by the time they start school. Data is captured on 5 domains of early childhood development: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge. It is a national census conducted every three-years with the last census conducted in 2021.
	Apparent Retention Rate	The apparent retention rate is an indicative measure of the number of full-time school students in a designated year level of schooling as a percentage of their respective cohort group in a base year.
	Australian Tertiary Admission Rank (ATAR)	The ATAR is the primary mechanism used nationally for tertiary admissions and indicates a student's position relative to other students. It is the standard measure of a student's overall academic achievement in relation to other students where those students have studied different subject combinations.
C	Certificate	Either a Queensland Certificate of Education (QCE) or a Queensland Certificate of Individual Achievement (QCIA).
E	Early retirement	Is where an employee accepts an early retirement package in exchange for voluntarily terminating their employment with an agency.
	<i>Equity and Excellence</i>	The department's strategy to deliver a progressive, high performing education system realising the potential of every student.
F	Flexible work arrangements	Alternative working arrangements, such as working from home or adjusting where, how and when we work.
	Full-time equivalent (FTE)	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of

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

	National Quality Framework	The National Quality Framework provides for the regulation and quality assessment and rating of long day care, family day care, preschool/ kindergarten, and outside school hours care services across Australia. The framework includes the National Law and National Regulations, the National Quality Standard, an assessment and quality rating process and national learning frameworks.
	National Quality Standard	A key aspect of the National Quality Framework and sets a national benchmark for early childhood education and care services.
P	Pedagogy	The method and practice of teaching.
	Portfolio	The department or group of departments for which a Minister is responsible.
	Prep	A full-time, compulsory program that runs 5 days a week and follows the established school times and routines. Taking a play- and inquiry-based approach to learning, Prep is offered at every Queensland state school and selected independent and Catholic schools.
Q	Queensland Certificate of Education (QCE)	The QCE is Queensland's senior secondary schooling qualification. It is internationally recognised and provides evidence of senior schooling achievements. It is awarded to eligible students (usually at the end of Year 12) by the Queensland Curriculum and Assessment Authority.
	Queensland Certificate of Individual Achievement (QCIA)	The QCIA recognises and reports the achievements of students whose learning is part of an individual learning program. It is an official record that students have completed at least 12 years of education and provides students with a summary of their skills and knowledge to present to employers and training providers.
R	Redundancy	The situation where a permanent position or function becomes redundant as a result of workplace change and this leads to a decision by the chief executive to terminate the employee's employment. For further information see <i>04/18 – Early Retirement, Redundancy and Retrenchment</i> .

	Retrenchment	The termination of employment of an employee whose position is redundant and for whom action to support employment security under <i>01/22 Supporting employees affected by workplace change</i> has been reasonably exhausted.
S	Senior Executive Service (SES)	The SES comprises senior executive officers employed under section 188 of the <i>Public Sector Act 2022</i> (Qld), but does not include chief executives, senior officers and officers appointed under section 155 of the <i>Public Sector Act 2022</i> (Qld).
	Strategic Plan	The document which provides the agency's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how it will know if it has achieved those agency objectives (performance indicators).

Department of Education Financial Statements for the year ended 30 June 2024

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Department of Education
Statement of Comprehensive Income
for the year ended 30 June 2024

		2024 Actual \$'000	2024 Adjusted budget* \$'000	Budget variance** \$'000	2023 Actual \$'000
	Note				
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	12 184 428	12 107 624	76 804	11 359 775
User charges and fees	B1-2	520 813	422 997	97 816	480 699
Grants and contributions	B1-3	190 271	148 960	41 311	235 035
Interest		41 186	10 003	31 183	25 681
Other revenue		45 883	12 968	32 915	72 912
Total income from continuing operations		12 982 581	12 702 552	280 029	12 174 102
Expenses from continuing operations					
Employee expenses	B2-1	9 239 236	9 004 786	234 450	8 910 571
Supplies and services	B2-2	1 887 256	2 204 448	(317 192)	1 765 904
Grants and subsidies	B2-3	536 281	530 718	5 563	381 239
Depreciation and amortisation		1 060 672	842 012	218 660	847 609
Impairment losses/(gains)		8 632	728	7 904	8 691
Finance/borrowing costs		27 996	25 717	2 279	25 574
Other expenses	B2-4	99 517	94 199	5 318	89 853
Total expenses from continuing operations		12 859 590	12 702 608	156 982	12 029 441
Operating result for the year		122 991	(56)	123 047	144 661
OTHER COMPREHENSIVE INCOME					
<u>Items that will not be reclassified to operating result:</u>					
Increase/(decrease) in asset revaluation surplus	C8-3	2 841 722	1 450 799	1 390 923	4 834 788
Total other comprehensive income		2 841 722	1 450 799	1 390 923	4 834 788
TOTAL COMPREHENSIVE INCOME		2 964 713	1 450 743	1 513 970	4 979 449

*The 2023-24 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

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

The accompanying notes form part of these financial statements.

Department of Education – Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2024

	Early Childhood Education and Care		School Education		Industrial Relations*		Racing*		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations										
Appropriation revenue	522 820	351 279	11 611 821	10 939 843	23 714	37 249	26 073	31 404	12 184 428	11 359 775
User charges and fees	1 733	1 885	507 768	457 538	11 312	21 276	-	-	520 813	480 699
Grants and contributions	853	368	115 677	96 774	73 741	137 893	-	-	190 271	235 035
Interest	-	-	41 186	25 681	-	-	-	-	41 186	25 681
Other revenue	3 880	6 616	41 378	65 398	625	670	-	228	45 883	72 912
Total income from continuing operations	529 286	360 148	12 317 830	11 585 234	109 392	197 088	26 073	31 632	12 982 581	12 174 102
Expenses from continuing operations										
Employee expenses	52 941	49 069	9 114 216	8 731 418	71 814	129 641	265	443	9 239 236	8 910 571
Supplies and services	30 648	30 217	1 825 268	1 681 247	31 339	54 438	1	2	1 887 256	1 765 904
Grants and subsidies	435 478	272 638	69 580	67 196	5 431	10 272	25 792	31 133	536 281	381 239
Depreciation and amortisation	4 676	3 550	1 055 552	843 249	444	810	-	-	1 060 672	847 609
Impairment losses/(gains)	48	106	8 584	8 579	-	6	-	-	8 632	8 691
Finance/borrowing costs	5	4	27 991	25 570	-	-	-	-	27 996	25 574
Other expenses	189	100	98 908	88 948	420	805	-	-	99 517	89 853
Total expenses from continuing operations	523 985	355 684	12 200 099	11 446 207	109 448	195 972	26 058	31 578	12 859 590	12 029 441
Operating result for the year	5 301	4 464	117 731	139 027	(56)	1 116	15	54	122 991	144 661
Other comprehensive income										
<u>Items that will not be reclassified to operating result:</u>										
Increase/(decrease) in asset revaluation surplus	17 737	34 517	2 823 985	4 800 271	-	-	-	-	2 841 722	4 834 788
Total other comprehensive income	17 737	34 517	2 823 985	4 800 271	-	-	-	-	2 841 722	4 834 788
Total comprehensive income	23 038	38 981	2 941 716	4 939 298	(56)	1 116	15	54	2 964 713	4 979 449

*The Industrial Relations and Racing functions were transferred out of the Department of Education as a result of the 18 December 2023 (effective 1 January 2024) machinery-of-government changes. Further details are provided at Note A3.

Department of Education
Statement of Financial Position
as at 30 June 2024

		2024	2024		2023
	Note	Actual	Adjusted budget*	Budget variance**	Actual
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	C1	1 862 616	1 229 127	633 489	1 653 215
Receivables	C2	205 945	137 982	67 963	234 108
Inventories		1 806	2 243	(437)	2 096
Other current assets		40 778	22 073	18 705	38 724
Total current assets		2 111 145	1 391 425	719 720	1 928 143
Non-current assets					
Property, plant and equipment	C3-1	33 991 748	30 271 452	3 720 296	30 970 268
Right-of-use assets		6 464	-	6 464	6 211
Intangible assets		40 882	34 161	6 721	44 303
Total non-current assets		34 039 094	30 305 613	3 733 481	31 020 782
Total assets		36 150 239	31 697 038	4 453 201	32 948 925
Current liabilities					
Payables	C4	786 897	516 919	269 978	299 303
Borrowings	C5	10 769	11 532	(763)	9 910
Lease liabilities		559	-	559	571
Accrued employee benefits	C7	139 720	126 356	13 364	335 172
Other current liabilities		94 841	79 859	14 982	89 758
Total current liabilities		1 032 786	734 666	298 120	734 714
Non-current liabilities					
Borrowings	C5	343 713	349 320	(5 607)	354 482
Lease liabilities		6 411	-	6 411	6 074
Other non-current liabilities		-	228	(228)	-
Total non-current liabilities		350 124	349 548	576	360 556
Total liabilities		1 382 910	1 084 214	298 696	1 095 270
Net assets		34 767 329	30 612 824	4 154 505	31 853 655
Equity					
Contributed equity		6 225 102			6 276 141
Accumulated surplus		827 339			704 348
Asset revaluation surplus	C8-3	27 714 888			24 873 166
Total equity		34 767 329	30 612 824	4 154 505	31 853 655

*The 2023-24 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

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

The accompanying notes form part of these financial statements.

Department of Education – Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2024

	Early Childhood Education and Care		School Education		Industrial Relations*		Racing*		General - not attributed		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets												
Cash and cash equivalents	-	-	789 468	801 742	-	22 598	-	-	1 073 148	828 875	1 862 616	1 653 215
Receivables	17 611	3 480	188 334	213 607	-	16 526	-	495	-	-	205 945	234 108
Inventories	-	-	1 806	2 096	-	-	-	-	-	-	1 806	2 096
Other current assets	-	-	40 778	37 203	-	1 521	-	-	-	-	40 778	38 724
Total current assets	17 611	3 480	1 020 386	1 054 648	-	40 645	-	495	1 073 148	828 875	2 111 145	1 928 143
Non-current assets												
Property, plant and equipment	171 133	157 995	33 820 615	30 810 120	-	2 153	-	-	-	-	33 991 748	30 970 268
Right-of-use assets	-	-	6 464	6 211	-	-	-	-	-	-	6 464	6 211
Intangible assets	2 158	2 280	38 724	37 080	-	4 943	-	-	-	-	40 882	44 303
Total non-current assets	173 291	160 275	33 865 803	30 853 411	-	7 096	-	-	-	-	34 039 094	31 020 782
Total assets	190 902	163 755	34 886 189	31 908 059	-	47 741	-	495	1 073 148	828 875	36 150 239	32 948 925
Current liabilities												
Payables	28 296	18 593	758 601	276 008	-	4 665	-	37	-	-	786 897	299 303
Borrowings	-	-	10 769	9 910	-	-	-	-	-	-	10 769	9 910
Lease liabilities	-	-	559	571	-	-	-	-	-	-	559	571
Accrued employee benefits	1 570	1 477	138 150	328 033	-	5 651	-	11	-	-	139 720	335 172
Other current liabilities	146	227	94 695	89 397	-	134	-	-	-	-	94 841	89 758
Total current liabilities	30 012	20 297	1 002 774	703 919	-	10 450	-	48	-	-	1 032 786	734 714
Non-current liabilities												
Borrowings	-	-	343 713	354 482	-	-	-	-	-	-	343 713	354 482
Lease liabilities	-	-	6 411	6 074	-	-	-	-	-	-	6 411	6 074
Total non-current liabilities	-	-	350 124	360 556	-	-	-	-	-	-	350 124	360 556
Total liabilities	30 012	20 297	1 352 898	1 064 475	-	10 450	-	48	-	-	1 382 910	1 095 270

*The Industrial Relations and Racing functions were transferred out of the Department of Education as a result of the 18 December 2023 (effective 1 January 2024) machinery-of-government changes. Further details are provided at Note A3.

Department of Education
Statement of Changes in Equity
for the year ended 30 June 2024

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2022		559 687	20 038 378	5 700 877	26 298 942
Operating result					
Operating result from continuing operations		144 661	-	-	144 661
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	4 834 788	-	4 834 788
Total comprehensive income for the year		144 661	4 834 788	-	4 979 449
Transactions with owners as owners					
Appropriated equity injections/(withdrawals)	C8-2	-	-	575 250	575 250
Non-appropriated equity injections		-	-	14	14
Net transactions with owners as owners		-	-	575 264	575 264
Balance as at 30 June 2023		704 348	24 873 166	6 276 141	31 853 655
Balance as at 1 July 2023		704 348	24 873 166	6 276 141	31 853 655
Operating result					
Operating result from continuing operations		122 991	-	-	122 991
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	2 841 722	-	2 841 722
Total comprehensive income for the year		122 991	2 841 722	-	2 964 713
Transactions with owners as owners					
Net transfers in/(out) from other Queensland Government entities	A3	-	-	(37 233)	(37 233)
Appropriated equity injections/(withdrawals)	C8-2	-	-	(15 306)	(15 306)
Non-appropriated equity injections		-	-	1 500	1 500
Net transactions with owners as owners		-	-	(51 039)	(51 039)
Balance as at 30 June 2024		827 339	27 714 888	6 225 102	34 767 329

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2024

		2024	2024		2023
	Note	Actual	Adjusted	Budget	Actual
		\$'000	budget*	variance**	\$'000
			\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Inflows:</i>					
Service appropriation receipts		12 697 938	12 107 917	590 021	11 091 882
User charges and fees		525 133	447 972	77 161	461 143
Grants and contributions		171 995	144 960	27 035	212 996
Interest receipts		41 186	10 003	31 183	25 681
GST input tax credits from ATO		371 328	-	371 328	345 957
GST collected from customers		25 171	-	25 171	34 842
Other		45 860	20 039	25 821	72 291
<i>Outflows:</i>					
Employee expenses		(9 447 312)	(9 004 919)	(442 393)	(8 673 109)
Supplies and services		(1 868 271)	(2 210 759)	342 488	(2 123 649)
Grants and subsidies		(540 622)	(530 718)	(9 904)	(373 400)
Finance/borrowing costs		(27 996)	(25 717)	(2 279)	(25 574)
GST paid to suppliers		(373 675)	-	(373 675)	(350 177)
GST remitted to ATO		(25 237)	-	(25 237)	(34 248)
Other		(95 997)	(99 135)	3 138	(87 277)
Net cash provided by/(used in) operating activities	CF-1	1 499 501	859 643	639 858	577 358
CASH FLOWS FROM INVESTING ACTIVITIES					
<i>Inflows:</i>					
Sales of property, plant and equipment		1 975	-	1 975	479
<i>Outflows:</i>					
Payments for property, plant and equipment		(1 232 130)	(1 533 269)	301 139	(1 065 488)
Net cash provided by/(used in) investing activities		(1 230 155)	(1 533 269)	303 114	(1 065 009)
CASH FLOWS FROM FINANCING ACTIVITIES					
<i>Inflows:</i>					
Equity injections		68 402	688 751	(620 349)	575 250
<i>Outflows:</i>					
Equity withdrawals		(82 208)	-	(82 208)	-
Repayments of borrowings	CF-2	(9 910)	(9 910)	-	(9 107)
Lease payments	CF-2	(648)	(187)	(461)	(1 118)
Net cash provided by/(used in) financing activities		(24 364)	678 654	(703 018)	565 025
Net increase/(decrease) in cash and cash equivalents		244 982	5 028	239 954	77 374
Cash transfers from machinery-of-government restructure	A3	(35 581)	(46 774)	11 193	-
Cash and cash equivalents - opening balance		1 653 215	1 270 873	382 342	1 575 841
Cash and cash equivalents - closing balance	C1	1 862 616	1 229 127	633 489	1 653 215

*The 2023-24 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

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

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2024

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2024 \$'000	2023 \$'000
Operating surplus/(deficit)	122 991	144 661
Non-cash items included in operating result:		
Depreciation and amortisation expense	1 060 672	847 609
Loss on disposal of property, plant and equipment	3 532	2 576
Donated assets received	(19 012)	(15 807)
Assets received below fair value	-	(4 550)
Bad debts and impairment losses/(gains)	8 632	8 691
Change in assets and liabilities:		
(Increase)/decrease in GST input tax credits receivable	(2 413)	(3 628)
(Increase)/decrease in net operating receivables	13 503	(72 971)
(Increase)/decrease in inventories	290	147
(Increase)/decrease in other current assets	(2 326)	13 512
Increase/(decrease) in other current liabilities	11 117	9 684
Increase/(decrease) in GST payable	-	1
Increase/(decrease) in payables	493 264	(563 171)
Increase/(decrease) in accrued employee benefits	(190 749)	210 604
Net cash provided by operating activities	1 499 501	577 358

CF-2 Changes in liabilities arising from financing activities

	Closing balance 2022 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2023 \$'000
Borrowings	373 499	-	(9 107)	364 392
Lease liabilities	6 841	922	(1 118)	6 645
Total	380 340	922	(10 225)	371 037

	Closing balance 2023 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2024 \$'000
Borrowings	364 392	-	(9 910)	354 482
Lease liabilities	6 645	973	(648)	6 970
Total	371 037	973	(10 558)	361 452

Further details on Borrowings are provided at Note C5.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

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

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

Education House
30 Mary Street
Brisbane QLD 4000

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these general purpose financial statements:

- in compliance with s 38 of the *Financial and Performance Management Standard 2019* (Qld);
- in compliance with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2023;
- in accordance with Australian Accounting Standards and interpretations applicable to not-for-profit entities; and
- on an accrual basis (except for the statement of cash flows which is prepared on a cash basis).

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

A1-3 PRESENTATION

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-23 financial statements.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

A1-5 BASIS OF MEASUREMENT

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

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

A1-6 THE REPORTING ENTITY

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

Machinery-of-government changes dated 18 December 2023 have impacted comparisons to 2022-23 amounts. Pursuant to s 80 of the *Financial Accountability Act 2009*, for financial reporting purposes the effective date of transfer was 1 January 2024. The exclusion of the Office of Industrial Relations and Office of Racing functions from 1 January 2024 is reflected in the preceding statement of comprehensive income by major departmental service and the statement of assets and liabilities by major departmental service.

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

A2 DEPARTMENTAL OBJECTIVES

The department's vision is that we are committed to equity and excellence in everything we do.

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

The department's **Equity and Excellence Strategy** is a progressive, high performing education system realising the potential of every student. Equity and excellence outcomes are delivered by focusing on educational achievement, wellbeing and engagement, and culture and inclusion.

The key objectives for the department are:

- **A strong start for all children** by setting critical foundations for children's futures through quality early childhood services;
- **Every student realising their potential** by embedding equity and excellence in education to prepare all children and young people for a positive future; and
- **Capable people delivering our vision** by investing in our people, services and infrastructure to deliver for Queenslanders.

The department supports the Queensland Government's objectives for the community which are:

- **Good jobs** - good, secure jobs in our traditional and emerging industries;
- **Better services** - deliver even better services right across Queensland; and
- **Great lifestyle** - protect and enhance our Queensland lifestyle as we grow.

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

The major services delivered by the department are as follows:

Early childhood education and care

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

School education

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

A3 MACHINERY-OF-GOVERNMENT CHANGES

Transfers out – Controlled activities

Details of transfer: Office of Racing and Office of Industrial Relations functions transferred from the department to the Department of State Development and Infrastructure

Basis of transfer: Public Service Departmental Arrangements Notice (No.5) 2023 dated 18 December 2023

Date of transfer: 1 January 2024

The assets and liabilities of the Office of Industrial Relations transferred as a result of this change were as follows:

	\$'000
Assets	
Cash	35 581
Receivables (trade debtors)	8 444
Other current assets	272
Intangibles	7 430
Property, plant and equipment	1 913
	53 640
Liabilities	
Payables	5 670
Accrued employee benefits	4 703
Other current liabilities	6 034
	16 407
Net Assets	37 233

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

A3 MACHINERY-OF-GOVERNMENT CHANGES (continued)

Transfers out – Controlled activities (continued)

There was Nil assets or liabilities transferred for the Office of Racing.

The decrease in assets of \$37.233 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of \$56.122 million (Office of Racing: \$22.144 million; Office of Industrial Relations: \$33.978 million) was reallocated from the department to the Department of State Development and Infrastructure as part of the machinery-of-government changes.

Transfers out – Administered activities

Details of transfer: Office of Racing and Office of Industrial Relations functions transferred from the department to the Department of State Development and Infrastructure

Basis of transfer: Public Service Departmental Arrangements Notice (No.5) 2023 dated 18 December 2023

Date of transfer: 1 January 2024

The assets and liabilities of the Office of Industrial Relations transferred as a result of this change were as follows:

	\$'000
Assets	
Cash	672
Receivables (trade debtors)	14 526
	<u>15 198</u>
Liabilities	
Transfer to government payable	15 198
	<u>15 198</u>
Net Assets	<u>-</u>

There was Nil assets or liabilities transferred for the Office of Racing.

Budgeted appropriation revenue of \$184.386 million for the Office of Racing was reallocated from the department to the Department of State Development and Infrastructure as part of the machinery-of-government changes.

A4 CONTROLLED ENTITIES

The following entity is controlled by the department:

Name:	Queensland Education Leadership Institute (QELi)
Purpose:	QELi was established in June 2010 to provide a range of professional learning services to school leaders.
Structure and control:	QELi is a not-for-profit public company, limited by guarantee, jointly owned by the Minister for Education and the department. Membership of the company's constitution is 100% controlled by the Minister for Education and the department's Director-General.
Operation and reporting:	Given the activities of the company, no dividends or other financial returns are received by the department. There are no significant restrictions on the department's ability to access the company's assets or settle its liabilities. The assets, liabilities, revenues and expenses of this entity have not been consolidated in these financial statements, as they would not materially affect the reported financial position and operating revenue and expenses. The company produces separate financial reports and is audited by the Queensland Audit Office.
Ceasing of operations:	<p>On 30 September 2023, QELi ceased operations, commenced wind-up proceedings and transferred its leadership capability development activities to the department's Education Futures Institute.</p> <p>As a result of the wind-up, in accordance with the Board's resolutions and the department's approval, surplus assets of the company will be gifted to the Australian Institute for Teaching and School Leadership Limited, a registered charity with the Australian Charities and Not-for-profits Commission. As at 30 June 2024, the wind-up was in progress.</p>

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

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

	2024 \$'000	2023 \$'000
Budgeted appropriation revenue	12 151 259	11 131 218
Transfers from/(to) other departments - redistribution of public business	(43 635)	-
Transfers from/(to) other headings - variation in headings	-	(39 336)
Unforeseen expenditure	590 314	-
Total appropriation receipts (cash)	12 697 938	11 091 882
Less: Opening balance of appropriation revenue receivable	(41 081)	-
Plus: Closing balance of appropriation revenue receivable	-	41 081
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	226 812
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(472 429)	-
Appropriation revenue recognised in statement of comprehensive income	12 184 428	11 359 775

Accounting policy – Appropriation revenue

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received in accordance with AASB 1058 *Income of Not-for-Profit Entities*. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

At 30 June 2024, the department received approval from Queensland Treasury to recognise a payable for appropriation that was received from the Consolidated Fund but unspent.

B1-2 USER CHARGES AND FEES

	2024 \$'000	2023 \$'000
Student fees	95 445	73 692
General fees	79 995	73 747
Student resource scheme fees	101 628	97 112
Excursion fees	101 750	95 962
Property income	39 622	34 917
Sales revenue	82 737	77 930
Workers' compensation self-insurer levies	5 971	10 934
Service delivery	9 693	9 251
Electrical licensing registration fees	3 180	6 601
Other fees and commissions	792	553
Total	520 813	480 699

Accounting policy – User charges and fees

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

Student fees

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – User charges and fees (continued)

General fees

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

Student resource scheme fees

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

Excursion fees

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

Property income

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

Sales revenue

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

B1-3 GRANTS AND CONTRIBUTIONS

	2024 \$'000	2023 \$'000
Contributions from WorkCover Queensland	63 340	118 656
Contributions from external parties	38 628	44 771
Grants from the Commonwealth Government	27 405	28 535
Grants from other State Government departments	4 821	3 280
Special purpose capital grants	22 345	2 750
Goods and services received below fair value	4 905	4 773
Assets received below fair value	-	4 550
Donations - cash	9 815	11 913
Donations - other assets*	19 012	15 807
Total	190 271	235 035

* Donated physical assets are recognised at their fair value.

Accounting policy – Grants and contributions

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

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied. The department has no specific performance obligations under the current grant agreements and therefore, revenue is recognised as income upon receipt.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

B1 REVENUE (continued)

B1-3 GRANTS AND CONTRIBUTIONS (continued)

Accounting policy – Grants and contributions (continued)

Contributions from WorkCover Queensland

Contributions from WorkCover Queensland include Workplace Health & Safety Grants and Workers' Compensation Regulator Grants. These grants are enabled under s 481A of the *Workers' Compensation and Rehabilitation Act 2003* (Qld) at the direction of the Minister. They represent non-contractual income arising from a statutory requirement which is recognised as income upon receipt in accordance with AASB 1058.

Contributions from external parties

Contributions from external parties include Electrical Safety Contributions levied under s 201 of the *Electrical Safety Act 2002* (Qld), which represents non-contractual income arising from a statutory requirement. Also included are contributions from community organisations (such as Parents and Citizens' Associations). These contributions are voluntary and do not result in a material benefit or advantage to the contributor, and therefore, are recognised as income upon receipt in accordance with AASB 1058. The consideration received represents an asset provided to the department for significantly less than fair value to enable the department to further its objectives.

Assets received below fair value

Assets acquired at no cost or for a nominal consideration, other than those acquired through machinery-of-government changes, must be recognised initially at fair value as at the date of acquisition. In such cases, the initial recognition is treated as a revenue item, 'assets received below fair value', and not as a credit to an asset revaluation surplus.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2024 \$'000	2023 \$'000
Employee benefits		
Teachers' salaries and allowances*	5 407 795	5 355 961
Public servants' and other salaries and allowances	1 116 629	977 657
Teacher aides' salaries	656 880	624 397
Cleaners' salaries and allowances	260 616	254 164
Janitors/groundstaff salaries and allowances	75 334	71 913
Employer superannuation contributions	1 005 108	949 905
Annual leave levy/expense	286 086	274 749
Long service leave levy/expense	201 202	191 792
Other employee benefits	1 151	14 706
Employee related expenses		
Fringe benefits tax	5 258	4 146
Workers' compensation premium	115 721	87 696
Staff transfer costs	20 795	22 204
Staff rental accommodation	48 256	43 011
Staff training	38 405	38 270
Total	9 239 236	8 910 571

* This category includes \$178.559 million in 2022-23 for accrued Cost of Living Allowance (COLA) payment for teachers (calculation date of 30 June 2023 and payment date of August 2023). The payment is in accordance with the department's current State School Teachers' certified enterprise bargaining agreement 2022 (certified on 15 December 2022). No COLA expense was incurred in 2023-24.

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

	2024 No.	2023 No.
Full-time equivalent employees*	76 459	76 215

* In 2024 a total of 998 full-time equivalent employees were transferred out of the department as a result of the 18 December 2023 (effective 1 January 2024) machinery-of-government changes (Note A3).

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (Continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting policy – Employee expenses

Wages and salaries

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

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

Sick leave

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

Annual leave and long service leave

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

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

Superannuation

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

Defined contribution plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (EBA) or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans – The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined by the Treasurer on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Workers' compensation premiums

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

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (Continued)

B2-2 SUPPLIES AND SERVICES

	2024 \$'000	2023 \$'000
Building maintenance	568 243	444 699
Utilities	220 947	210 031
Equipment and building refurbishment	271 562	347 416
Consultants	1 746	3 696
Contractors:		
Professional and technical services	53 937	41 294
Information technology services	53 450	50 140
Other	1 485	2 236
Contractors - in-school costs:		
Operational services	5 259	4 620
Professional and technical services	70 774	70 888
Information technology services	3 705	3 121
Non-professional services	25 240	18 717
Materials and running costs	187 666	165 332
Student course supplies and excursion admission costs	210 272	198 748
Payments to shared service provider/inter-agency services	1 069	2 036
Computer costs	113 504	113 513
Office accommodation	41 141	40 764
Travel - school and student	35 688	28 725
Travel - other	18 724	17 628
Lease expenses	2 844	2 300
Total	1 887 256	1 765 904

Accounting policy – Supplies and services

Distinction between grants and procurement

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

Contractors

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

B2-3 GRANTS AND SUBSIDIES

	2024 \$'000	2023 \$'000
Recurrent grants and subsidies		
Early childhood education and care	435 478	272 638
School education	69 580	67 196
Racing	-	15 000
Industrial relations	5 431	10 272
Capital grants		
Grants to external organisations	25 792	16 133
Total	536 281	381 239

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (Continued)

B2-4 OTHER EXPENSES

	2024 \$'000	2023 \$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	33 900	31 825
External audit fees ⁽¹⁾	884	658
Loss on disposal of property, plant and equipment	3 532	2 576
Special payments:		
Ex-gratia payments - general ⁽²⁾	83	28
Court awarded damages	295	623
Payments to other government departments ⁽³⁾	57 472	50 790
Other	3 351	3 353
Total	99 517	89 853

(1) Total external audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial year are \$0.746 million (2022-23: \$0.710 million). There are no non-audit services included in this amount.

(2) Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. The department made two special payments during 2023-24 that were in excess of \$5,000 to cover property damage costs due to a weather event and for compensation relating to a discrimination and human rights complaint.

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024 \$'000	2023 \$'000
Cash on hand	87	103
Cash at bank	1 862 529	1 653 112
Total	1 862 616	1 653 215

Accounting policy – Cash and cash equivalents

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

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

C2 RECEIVABLES

	2024 \$'000	2023 \$'000
Current		
Trade receivables	98 597	97 812
Less: Loss allowance	(27 011)	(24 086)
	71 586	73 726
 GST receivable	 41 513	 39 100
GST payable	(1)	(1)
	41 512	39 099
 Employee leave reimbursements	 91 170	 78 055
Appropriation revenue receivable	-	41 081
Other	1 670	2 137
Loans and advances	7	10
Total	205 945	234 108

Disclosure – Movement in loss allowance for trade receivables

	2024 \$'000	2023 \$'000
Balance at 1 July	24 086	20 643
Expected credit losses expense/(gains)	8 564	8 617
Bad debts written-off	(5 660)	(5 189)
Amounts recovered during the year	21	15
Balance at 30 June	27 011	24 086

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

C2 RECEIVABLES (continued)

Accounting policy – Receivables

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

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

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

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

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

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

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

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

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

	at Fair Value			at Cost		Total
	Land	Buildings	Heritage and cultural	Plant and equipment	Work in progress	
2023	2023	2023	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property, plant and equipment reconciliation						
Gross	7 108 290	36 626 681	521 565	587 780	763 783	45 608 099
Less: Accumulated depreciation	-	(13 974 931)	(285 281)	(377 619)	-	(14 637 831)
Carrying amount at 30 June 2023	7 108 290	22 651 750	236 284	210 161	763 783	30 970 268
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2022	6 452 648	18 383 006	37 924	211 129	564 944	25 649 651
Acquisitions (including upgrades)	9 307	506 870	2 822	55 176	740 425	1 314 600
Donations received	-	14 800	-	991	-	15 791
Disposals	-	(1 764)	(13)	(1 271)	-	(3 048)
Donations made	-	-	-	(7)	-	(7)
Transfers between asset classes (including (to)/from intangibles)	53 625	369 796	114 171	1 222	(541 586)	(2 772)
Net revaluation increments/(decrements) in asset revaluation surplus	592 710	4 149 571	92 507	-	-	4 834 788
Depreciation expense	-	(770 529)	(11 127)	(57 079)	-	(838 735)
Carrying amount at 30 June 2023	7 108 290	22 651 750	236 284	210 161	763 783	30 970 268

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

C3-2 RECOGNITION AND ACQUISITION

Accounting policy – Recognition thresholds

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

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

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

Accounting policy - Acquisition

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

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

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

When a separately identifiable component of significant value is replaced, the existing component is derecognised. The replacement component is capitalised when it is probable that future economic benefits from the significant component will flow to the department. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Assets received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), are recognised at fair value, being the gross carrying amount in the books of the other entity immediately prior to the transfer, together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government department, are recognised at their fair value at the date of acquisition.

C3-3 MEASUREMENT

Accounting policy – Historical cost

Plant and equipment assets and capital work in progress are measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP). The carrying amounts for such assets are not materially different from their fair value.

Accounting policy – Fair value

Land, buildings (including land improvements such as school infrastructure assets) and heritage and cultural assets are measured at fair value in accordance with the NCAP. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable. All assets are measured at their highest and best use.

All assets measured at fair value are categorised with the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

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

None of the department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchies during the reporting period.

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

C3-3 MEASUREMENT (continued)

Accounting policy – Fair value (continued)

Key judgement: The costs of items acquired during the financial year have been judged by management to materially represent their fair value at the end of the reporting period.

Revaluation of property

Land and buildings measured at fair value are revalued on an annual basis either by specific appraisals undertaken by an independent professional valuer at least once every four years, or by the use of appropriate and relevant indices in the interim years.

For the purposes of specific appraisal each four years, the department has divided the state into 26 districts which provides a framework to ensure that major urban, provincial and rural characteristics are evenly distributed each year.

The results of interim indexations are compared to the results of the independent revaluation performed in the year to ensure the results are reasonable. This annual process allows management to assess and confirm the relevance and suitability of indices provided by the independent valuer based on the asset portfolio of the department.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

Land

Approximately one quarter of the department's land was independently valued by the State Valuation Service (SVS) with an effective date of 30 June 2024.

The fair value of land is determined using a market-based assessment by reference to observable prices in an active market or recent market transactions in accordance with level 2 of the fair value hierarchy. The specific appraisal involved physical inspection and reference to publicly available data on recent sales of similar land in nearby localities in accordance with industry standards. In determining the values, adjustments were made to the sales data to take into consideration the location of the department's land, its size, street/road frontage and access, and any significant restrictions.

The remaining three quarters of the land assets were indexed to ensure that values reflect fair value at the reporting date. This involved the selection of a sample of 205 properties from the 16 districts across the state that were not independently valued in 2023-24. The SVS then provided indices for each of these sites based on recent market transactions for local land sales. The department then used the sampled indices to create a weighted average for each district.

The indices increased the value of land in these districts by 8.86%.

Buildings

Approximately one quarter of the department's buildings, including heritage buildings were independently valued by the SVS with an effective date of 30 June 2024.

The fair value of buildings and heritage building assets is determined by calculating the current replacement cost of the asset, as there is no active market for these facilities. The building assets are categorised as level 3 in accordance with the fair value hierarchy. The SVS conduct physical inspections and apply construction rates from the Department of Education (Qld) Costing Manual provided by Gray Robinson & Cottrell Quantity Surveyors (GRC). This is the estimated cost to replace the asset with an appropriate modern equivalent using current construction materials and standards, adjusted to reflect the asset's current physical condition.

Key judgement: The valuers utilise professional judgement in the assessment of the remaining service potential of these facilities, including the current physical condition of the facility, componentising the assets in to the significant parts that have different useful lives and estimating the remaining useful life of each asset. For the heritage buildings, further inputs are used by estimating the cost to reproduce the items with features and materials consistent with the original items, with adjustments made to take into consideration the items' heritage restrictions and characteristics.

The comprehensive revaluation process utilises the following key assumptions:

- the present use continues to represent the highest and best use
- the replacement cost rates do not include provision for site ground improvements
- that works are procured in accordance with the department's purchasing policies
- that works are carried out in accordance with standard industry by licenced professionals with appropriate safe work practices

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

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

C3-3 MEASUREMENT (continued)

Revaluation of property (continued)

During 2023-24, this process was affected by key market drivers including rising finance costs, limitations to the supply and capacity of sub-contractors, intensity and volume of new capital projects, availability of base construction materials and changes to demographics and population growth. Construction costs were significantly affected throughout the period which were reflected in the increase in the replacement rates used for valuation.

The remaining three quarters of the building assets were indexed using the Building Price Index (BPI) provided by GRC.

The change in the BPI over the reporting period 1 July 2023 to 30 June 2024 was an increase of 6.57%.

The indexation model is based on analysis of recent tenders for specialised buildings and capital projects with similar attributes, and accordingly is assessed specifically for the department's asset portfolio.

GRC employs market driven indexation factors, such as Locality Index and BPI, as mechanisms to ensure that estimates are reflective of the construction market at any point in time. The BPI is considered to be the most appropriate index for application to the relevant assets.

Key judgement: The department has a key strategic asset management program with continued investment in general and specific priority maintenance, including condition assessments to inform future upgrade and maintenance activities, consequently the conditions of the assets are not expected to deteriorate significantly between comprehensive valuations.

C3-4 DEPRECIATION EXPENSE

Accounting policy – Depreciation expense

Buildings, heritage and cultural assets, and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the department.

The residual (or scrap) value of depreciable assets is assumed to be nil.

For complex assets, where the change in depreciation expense from separately identifying significant components is material to the class of assets to which the asset relates, the significant components are separately identified and depreciated.

The three components of the department's complex buildings are fabric, fit-out and plant. The useful lives for these assets are disclosed in the table below.

Key judgement: The estimated useful lives of assets are reviewed annually and where necessary, are adjusted to better reflect the future service potential of the asset. In reviewing the useful life of each asset, factors such as asset usage and the rate of technical and commercial obsolescence are considered.

Useful lives for the assets included in the revaluation are amended progressively as the assets are inspected by the valuers.

The depreciable value of improvements to, or on, right-of-use assets is allocated progressively over the estimated useful life of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of leases includes any option period where exercise of the option is probable.

Capital work-in-progress assets are not depreciated until construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within property, plant and equipment.

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

Depreciation rates

Key estimate: For each class of asset the depreciation rates are based on the following useful lives:

Class	Useful Life (years)
Buildings – fabric	60 – 80
Buildings – fit-out	25
Buildings – plant	25
Buildings – non-complex buildings and covered areas	40
Buildings – land improvements (including sporting facilities)	15 – 80
Heritage and cultural assets	100
Plant and equipment	5 – 20

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

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

C3-5 IMPAIRMENT

Accounting policy - Impairment

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the department determines the asset's recoverable amount (higher of the asset's fair value less costs to sell and current replacement cost).

An impairment loss is recognised immediately in the statement of comprehensive income, except for land and buildings where any impairment loss is treated as a revaluation decrease and offset against the asset revaluation surplus of the relevant class.

C4 PAYABLES

	2024 \$'000	2023 \$'000
Current		
Trade creditors and accruals	155 183	101 605
Capital creditors and accruals	143 511	177 768
Fringe benefits tax and other taxes	1 272	1 087
Grants and subsidies payable	14 274	18 615
Deferred appropriation payable to Consolidated Fund	472 429	-
Other	228	228
Total	786 897	299 303

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount, that is the agreed purchase/contract price, gross of applicable trade and other discounts. Capital creditors relate to capital works billed progressively based on the extent of work performed. Amounts owing are unsecured.

Key judgement: Accruals are an estimate of work completed but not yet invoiced at 30 June.

C5 BORROWINGS

	2024 \$'000	2023 \$'000
Current		
Financial liability - public private partnerships	10 769	9 910
Total	10 769	9 910
Non-current		
Financial liability - public private partnerships	343 713	354 482
Total	343 713	354 482

Accounting policy - Borrowings

Financial liabilities are initially recognised at fair value, plus any transaction costs directly attributable to the liability, then subsequently held at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of a financial liability to the amortised cost of the liability.

The department does not enter into transactions for speculative purposes, nor for hedging. No financial liabilities are measured at fair value through profit or loss.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

C5 BORROWINGS (continued)

C5-1 FINANCIAL LIABILITIES AND COMMITMENTS

Financial liabilities terms and conditions

The financial liabilities relate to two Public Private Partnership (PPP) agreements - South-East Queensland Schools and Queensland Schools. As part of the department's review of leasing arrangements under AASB 16 *Leases* it has been concluded that these arrangements are not leases, but more in the nature of financing to construct and maintain buildings (Note C6).

Interest rates

Interest on financial liabilities is recognised as an expense as it accrues. No interest has been capitalised during the current or comparative reporting periods.

The implicit interest rates for the financial liabilities range from 2.87% to 15.99% (2022-23: 2.87% to 15.99%).

C5-2 DISCLOSURES ABOUT SENSITIVITY TO INTEREST RATE MOVEMENTS

Interest rate sensitivity analysis evaluates the impact on profit or loss if interest rates were to change by +/- 0.25% from the year-end rates applicable to the department's financial assets and liabilities. With all other variables held constant, the department would have a surplus/(deficit) and equity increase/(decrease) of \$4.119 million (2022-23: \$3.578 million).

C5-3 FAIR VALUE DISCLOSURES FOR FINANCIAL LIABILITIES MEASURED AT AMORTISED COST

	2024		2023	
	\$'000	\$'000	\$'000	\$'000
	Carrying amount	Fair Value	Carrying amount	Fair Value
Financial liabilities – PPP	354 482	230 083	364 392	237 823
Total	354 482	230 083	364 392	237 823

The fair value of financial liabilities is calculated using discounted cash flow analysis and using the Reserve Bank Commonwealth Government 10-year bond rate.

C6 PUBLIC PRIVATE PARTNERSHIPS

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059

Some PPPs are not service concession arrangements within the scope of AASB 1059 *Service Concession Arrangements: Grantors*. Other accounting standards and policies apply to these arrangements, and are described for each arrangement below.

PPPs outside AASB 1059

	2024	2023
	\$'000	\$'000
Assets		
Buildings (Note C3)		
South-East Queensland Schools	256 975	280 055
Queensland Schools	468 727	516 451
Liabilities		
Financial Liabilities (Note C5)		
South-East Queensland Schools	180 141	186 451
Queensland Schools	174 341	177 941

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059 (continued)

The department has two PPP projects - South-East Queensland Schools and Queensland Schools.

The two PPPs within the following table, are social infrastructure arrangements whereby the department pays for the third party use of the infrastructure asset through regular service payments to respective partners over the life of the contract.

The PPP operators only provide maintenance activities that do not contribute significantly to the public services provided by the asset and therefore are out of scope of AASB 1059.

The land on which the facility/schools are constructed is owned and recognised as an asset by the department. The buildings are controlled by the department and are recognised as property, plant and equipment and details on depreciation are included in Note C3.

The department recognises the future repayments of the construction finance as a financial liability. The contractual agreements provide details about the monthly service payments which comprise the following components:

- capital - used to fund the systematic write down of the liability over the term of the agreements;
- financing - which is recognised as an expense when incurred; and
- other - such as facilities management, maintenance, and insurance which is expensed as it is incurred.

PPP Arrangement	(a) South-East Queensland Schools	(b) Queensland Schools
Entered into contract	April 2009	December 2013
Partner	Aspire Schools Pty Ltd	Plenary Schools Pty Ltd
Agreement type	Design, construct, maintain, and partly finance 7 schools.	Design, construct, maintain and partly finance 10 schools.
Agreement period	30 years	30 years
Financing	Finance during the design and construction phases was provided by Commonwealth Investments Pty Ltd, Bank of Tokyo-Mitsubishi, and National Australia Bank. Queensland Treasury Corporation will provide the remaining 70% of the project's financial requirements during the operating phase from January 2010 to December 2039.	Finance during the design and construction phases was provided by Investec, National Australia Bank, Plenary Group, and the State of Queensland. The department paid a series of co-contributions (\$190 million) during the construction phase of the project towards the construction costs.
Construction period	May 2009 – January 2014	January 2014 – January 2019
Variable costs	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.
Other	Inflows for the PPP relate to cleaning, grounds maintenance, and janitorial services. Aspire is required to use staff provided by the State.	Nil

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-2 OPERATING STATEMENT IMPACT

The operating statement impact for each material PPP arrangement is as follows:

	South-East Queensland Schools	Queensland Schools	Total
2024	\$'000	\$'000	\$'000
Revenue			
Other revenue	2 908	-	2 908
Expenses			
Depreciation	(7 983)	(12 847)	(20 830)
Interest expenses	(14 264)	(13 577)	(27 841)
Utilities	(408)	(574)	(982)
Property rates	(345)	(713)	(1 058)
Facility management	(19 353)	(11 638)	(30 991)
Insurance	(665)	(763)	(1 428)
Other	(33)	(52)	(85)
Net impact on operating result	(40 143)	(40 164)	(80 307)

	South-East Queensland Schools	Queensland Schools	Total
2023	\$'000	\$'000	\$'000
Revenue			
Other revenue	2 775	-	2 775
Expenses			
Depreciation	(7 270)	(11 140)	(18 410)
Interest expenses	(14 000)	(11 434)	(25 434)
Utilities	(341)	(547)	(888)
Property rates	(483)	(561)	(1 044)
Facility management	(17 218)	(10 726)	(27 944)
Insurance	(629)	(678)	(1 307)
Other	(18)	(93)	(111)
Net impact on operating result	(37 184)	(35 179)	(72 363)

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-3 ESTIMATED FUTURE CASH FLOWS

The estimated future cash flows for the department's PPPs are as follows:

	South-East Queensland Schools		Queensland Schools		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash inflows						
Not later than 1 year	2 870	2 777	-	-	2 870	2 777
Later than 1 year but not later than 5 years	11 144	11 130	-	-	11 144	11 130
Later than 5 years but not later than 10 years	13 199	13 961	-	-	13 199	13 961
Later than 10 years	14 829	19 636	-	-	14 829	19 636
	42 042	47 504	-	-	42 042	47 504
Cash outflows						
Not later than 1 year	(40 529)	(40 349)	(31 563)	(31 065)	(72 092)	(71 414)
Later than 1 year but not later than 5 years	(151 226)	(151 258)	(119 657)	(120 598)	(270 883)	(271 856)
Later than 5 years but not later than 10 years	(175 772)	(180 484)	(140 534)	(151 173)	(316 306)	(331 657)
Later than 10 years	(159 872)	(193 436)	(229 728)	(267 437)	(389 600)	(460 873)
	(527 399)	(565 527)	(521 482)	(570 273)	(1 048 881)	(1 135 800)

C7 ACCRUED EMPLOYEE BENEFITS

	2024	2023
	\$'000	\$'000
Annual leave levy payable	80 723	83 236
Long service leave levy payable	50 251	48 423
Accrued salaries and wages	7 725	201 844
Paid parental leave	1 021	1 044
Other accrued employee benefits	-	625
Total	139 720	335 172

Accounting policy – Accrued employee benefits

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

Refer to Note B2-1 for further information on leave levies and sick leave.

Department of Education
Notes to the Financial Statements
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C8 EQUITY

C8-1 CONTRIBUTED EQUITY

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- Appropriations for equity adjustments (Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-government changes (Note A3).

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from Consolidated Fund to equity adjustment

	2024 \$'000	2023 \$'000
Budgeted equity adjustment appropriation	675 851	753 059
Transfers from/(to) other departments - redistribution of public business	(2 100)	-
Transfers from/(to) other headings - variation in headings	-	(158 417)
Lapsed equity adjustment	(689 057)	(19 392)
Equity adjustment recognised in contributed equity	(15 306)	575 250

C8-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

Accounting policy – Asset revaluation surplus

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2022	6 343 944	13 654 880	39 554	20 038 378
Revaluation increments/(decrements)	592 710	4 149 571	92 507	4 834 788
Balance at 30 June 2023	6 936 654	17 804 451	132 061	24 873 166

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2023	6 936 654	17 804 451	132 061	24 873 166
Revaluation increments/(decrements)	524 321	2 296 313	21 088	2 841 722
Balance at 30 June 2024	7 460 975	20 100 764	153 149	27 714 888

Department of Education
Notes to the Financial Statements
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SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

	Note	2024 \$'000	2023 \$'000
Financial assets			
Cash and cash equivalents	C1	1 862 616	1 653 215
Receivables	C2	205 945	234 108
Total financial assets		2 068 561	1 887 323
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	C4	786 897	299 303
Lease liabilities		6 970	6 645
Borrowings	C5	354 482	364 392
Total financial liabilities at amortised cost		1 148 349	670 340

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

D1-2 FINANCIAL RISK MANAGEMENT

Financial risk management is implemented pursuant to government policy and seeks to minimise potential adverse effects on the financial performance of the department.

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

Risk Exposure	Definition	Exposure and management
Credit Risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of: <ul style="list-style-type: none"> Receivables (exposure disclosed at Note C2 and mainly relates to student and parent debt) which are managed by the use of a credit management strategy and regular monitoring of funds owed; and Financial guarantees provided to Parents and Citizens' Associations, universities and grammar schools are managed on an ongoing basis (maximum exposure disclosed in Note D2).
Liquidity Risk	Liquidity risk refers to the department's ability to meet its obligations when they fall due.	This risk is minimal, and is managed through a combination of regular fortnightly appropriation payments, and an approved overdraft facility of \$250 million under government banking arrangements to manage any cash shortfalls.
Market Risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.	The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is exposed to interest rate risk through its financial liabilities (Note C5), and cash deposited in interest bearing accounts (Note C1).

All financial risk is managed by each division of the department under policy approved by the department's Executive Leadership Team, and established and co-ordinated by Policy, Performance, International and Intergovernmental Division, and Finance, Procurement and Facilities Division.

Department of Education
Notes to the Financial Statements
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D1 FINANCIAL RISK DISCLOSURES (continued)

D1-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at the reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

	2024 Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	\$'000
Financial liabilities				
Payables	786 897	-	-	786 897
Lease liabilities	707	1 547	8 654	10 908
Financial liability - borrowings	38 205	144 633	445 968	628 806
Total	825 809	146 180	454 622	1 426 611

	2023 Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	\$'000
Financial liabilities				
Payables	299 303	-	-	299 303
Lease liabilities	706	1 437	8 493	10 636
Financial liability - borrowings	39 001	147 194	481 825	668 020
Total	339 010	148 631	490 318	977 959

D2 CONTINGENCIES

Litigation in progress

At 30 June 2024, the department has been named as defendant in 36 claims before a Court, Commission or Tribunal, and 94 general liability claims not yet subject to Court, Commission or Tribunal action for which there may be contingent liabilities. The department's legal advisers believe it is not possible to estimate the final amounts payable for the claims.

The Queensland Government Insurance Fund limits the department's liability in a majority of these claims to \$10,000, being the deductible (excess) payable per claim.

There are currently 138 (2022-23: 119) WorkCover Queensland common law claims being managed by the department.

Financial guarantees and associated credit risks

The department has provided 23 (2022-23: 22) financial guarantees to Parents and Citizens' Associations (P&C), 6 (2022-23: 6) guarantees to universities, and 8 (2022-23: 8) guarantees to grammar schools for a variety of loans. These guarantees have been provided over a period of time and have various maturity dates.

	2024 Remaining balance \$'000	2023 Remaining balance \$'000	Enabling legislation
Parents and Citizens' Associations	4 794	4 558	
Universities	399 738	448 931	<i>Statutory Bodies Financial Arrangements Act 1982 (Qld)</i>
Grammar schools	90 241	100 753	
	494 773	554 242	

Key estimate and judgement: The department assesses the fair value of financial guarantees annually as at 30 June. As at 30 June 2024, no university, grammar school or P&C had defaulted on an existing loan and the department's management does not expect that the guarantees will be called upon in the near future. As such, the fair value of the guarantees has not been recognised in the statement of financial position.

Department of Education
Notes to the Financial Statements
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D2 CONTINGENCIES (continued)

Native title claims over departmental land

There are native title claims which have the potential to impact properties of the department, however, most departmental properties are occupied under freehold tenure, or under 'reserve' tenure validly created prior to 23 December 1996. Therefore, any development undertaken in accordance with a reserve's gazetted purpose should minimise the potential for native title claims.

At the reporting date, it is not possible to estimate any probable outcome of such claims, or any financial effect. It should be noted that native title would not arise as an issue until the reserves have been declared surplus and attempts are made for the property to be transferred. Native title would need to be addressed as part of the disposal process. The department would necessarily recognise any cost implications arising from such claims at that time.

D3 COMMITMENTS

Capital expenditure commitments

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

	2024	2023
	\$'000	\$'000
Buildings		
Not later than 1 year	563 316	754 291
Later than 1 year but not later than 5 years	25 345	43 589
Total capital expenditure commitments - buildings	588 661	797 880
Intangibles		
Not later than 1 year	-	1 191
Total capital expenditure commitments - intangibles	-	1 191

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 5
NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section provides explanations of major variances between the department's actual 2023-24 financial results and the adjusted budget presented to Parliament.

The original budget has been adjusted for the machinery-of-government changes effective on 1 January 2024 that transferred responsibility for the Office of Industrial Relations and Office of Racing functions from the department to the Department of State Development and Infrastructure. Details of the transfers are outlined in Note A3. Queensland Treasury policy requires that budget figures used in this comparison represent the adjusted budget for the financial year, as published in the 2024-25 Service Delivery Statement tabled in Parliament.

The department's funding model is derived mainly from Commonwealth and State appropriations, which can fluctuate within a financial year from the original budget to the end of financial year close. This is because a significant portion of the department's funding is determined by percentage amounts of the Commonwealth Government's Schooling Resource Standard, which is calculated using the number of primary and secondary enrolments and has loadings for needs-based categories such as disability. The school and student input data for these calculations change between when the budget is determined and payments are made, which occurs to support school funding cycles that are aligned to calendar years, rather than financial years. Consequently, the difference between final school payment amounts and the budgeted amount is mainly driven by the amount of unexpected variation in student and school needs between the different data collection periods. Other funding variances may also occur within the financial year in response to government decisions.

E1-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME

<i>User charges and fees:</i>	Variance of \$97.816 million greater than budget mainly due to higher than forecast user charges revenue associated with school excursions, facilities hire and student resource scheme fees \$62.706 million; revenue from higher than expected international student enrolments \$21.055 million; and higher than forecast revenue experienced by Runaway Bay Sport and Leadership Excellence Centre from activities such as sporting events, fitness operations, room hire and education services \$8.047 million.
<i>Grants and contributions revenue:</i>	Variance of \$41.311 million greater than budget largely due to higher than expected revenue received by schools of \$13.248 million, mostly associated with donated assets; additional revenue received from other states and territories as contributions to the Australian Schools Anti-Bullying Collective initiative \$1.993 million; unbudgeted contributions from the Queensland Reconstruction Authority for Aviation High School and Milton State School, as well as capital contributions for Atherton State High School \$17.345 million; and unbudgeted revenue from the National Indigenous Australian Agency contributions towards the Local Community Engagement through the Co-Design pilot project \$2.575 million. Unforeseen receipt of goods and services received below fair value of \$4.772 million, arose mainly from repair and maintenance for cyclone shelters provided by the Department of Housing, Local Government, Planning and Public Works.
<i>Interest:</i>	Variance of \$31.183 million greater than budget largely due to the impact of higher than forecast interest received on school bank balances.
<i>Other revenue:</i>	Variance of \$32.915 million greater than budget largely due to unbudgeted early childhood grant recoveries \$2.038 million; higher revenue than budgeted for schools of \$22.413 million, predominately relating to post-capitalisation of school assets recognised at year end through the annual comprehensive asset revaluation process; and \$6.552 million mainly relating to unbudgeted revenue from the disposal of computers.
<i>Employee expenses:</i>	Variance of \$234.450 million greater than budget mainly due to \$83.103 million of additional unbudgeted enterprise bargaining related costs increases including Cost of Living Adjustment (COLA) payments for cleaners, teacher aides and public servants, as funding was determined once the COLA rate was agreed, as well as the Superannuation Guarantee; and additional school based salaries employee costs \$76.205 million higher than budgeted, including more staffing associated with students with disability that resulted from the transition to resourcing schools using the Nationally Consistent Collection of Data (NCCD) data available.
<i>Supplies and services:</i>	Variance of \$317.192 million less than budget due to timing differences and delays associated with programs, in particular the operating component of the Infrastructure Investment Program, including \$77.195 million which was deferred into 2024-25 and \$73.590 million due to higher capitalised expenditure than expensed in the School Infrastructure Enhancement program; expenditure in schools being incurred in other categories (for example, capital) \$65.812 million; and lower electricity costs \$23.891 million.
<i>Depreciation and amortisation:</i>	Variance of \$218.660 million greater than budget largely due to the impact of the 2023-24 increases in asset revaluations and a higher number of depreciable assets associated with the department's capital program.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

E1 BUDGETARY REPORTING DISCLOSURES (continued)

E1-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME (continued)

Increase in asset revaluation surplus: Variance of \$1.391 billion greater than budget due to higher comprehensive revaluation outcomes for buildings (including heritage buildings). The overall movements in valuations experienced in 2023-24 was an increase in buildings of 10.67%, and land of 7.39%. The impact of key market drivers including rising finance costs, limitations to the supply and capacity of sub-contractors, intensity and volume of new capital projects, availability of base construction materials and changes to demographics and population growth, have contributed to significant construction cost increases resulting in higher replacement values.

E1-2 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents: Variance of \$633.489 million greater than budget mainly due to timing and delays within the Infrastructure program attributable to market pressures and current labour market conditions \$379.955 million; and \$387.102 million relating to rephasing of program funding in line with expenditure; partially offset by \$179.881 million relating to salaries and wages payable mainly attributable to payment of the teachers' COLA in 2023-24, that was accrued in 2022-23.

Receivables: Variance of \$67.963 million greater than budget mainly due to higher long service and annual leave reimbursements from the central leave schemes to reflect higher salaries associated with increased employee expenses, including enterprise bargaining outcomes \$30.821 million; and greater than budget operating receivables \$39.590 million.

Other current assets: Variance of \$18.705 million greater than budget mainly due to higher prepayments for software licences.

Property, plant and equipment: Variance of \$3.720 billion greater than budget mainly due to higher than budgeted annual asset revaluations of \$1.391 billion; impact of prior year revaluations on the opening balance \$3.200 billion; partially offset by lower capital purchases \$321.906 million and higher accumulated depreciation \$218.660 million.

Payables: Variance of \$269.978 million greater than budget mainly due to lower than forecast capital creditors of \$308.616 million associated with timing and delays of the capital program; partially offset by higher than budgeted accrued expenses across the department, including payments relating to early childhood programs and school transport assistance costs for students with disabilities \$101.801 million; and appropriations payable to Queensland Treasury relating to year end adjustments \$472.429 million.

Accrued employee benefits: Variance of \$13.364 million greater than budget mainly due to higher Annual Leave payables of \$8.499 million resulting from higher employee costs.

Other current liabilities: Variance of \$14.982 million greater than budget mainly due to higher unearned revenue of \$10.714 million predominately associated with an increase in student numbers across international programs.

E1-3 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS

Payments for property, plant and equipment: Variance of \$301.139 million less than budget mainly due to timing of the Infrastructure program rephased into the following year \$294.628 million.

Equity injections/withdrawals: Variance of \$702.557 million less than budget mainly due to capital to operating funding adjustments to cater for higher depreciation expense \$218.172 million and the expensed component of the Infrastructure program \$6.550 million; and net timing adjustments to the capital component of the Infrastructure program \$565.559 million. This is partially offset by additional funding to index the renewal component of the Infrastructure program \$9.734 million; and additional funding for the Infrastructure Investment Portfolio including funding for Playgrounds and Tuckshops, as well as to address market pressures \$77.990 million.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ACTIVITIES

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The majority of administered operations relate to Commonwealth financial assistance to non-government schools paid to the state in accordance with s 23 of the *Australian Education Act 2013* (Cth) for transfer to non-government schools. The most significant component of state government funded administered operations relates to financial assistance provided to non-government schools through the Non-State Schools Recurrent Grant. The Non-State Schools Recurrent Grant is provided under s 368(1)(b) of the *Education (General Provisions) Act 2006* (Qld).

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2024 Actual \$'000	2024 Adjusted budget* \$'000	Budget variance \$'000	2023 Actual \$'000
Administered income				
Fees and charges				
Fees and charges	41 735	40 833	902	95 614
Other revenue	-	903	(903)	-
Grants and contributions				
Recurrent				
Specific purpose - Commonwealth	4 277 313	4 114 245	163 068	3 962 464
Capital				
Specific purpose - Government and industry	-	-	-	87 500
Appropriation revenue ⁽¹⁾	5 557 331	5 351 089	206 242	5 236 239
Total administered income	9 876 379	9 507 070	369 309	9 381 817
Administered expenses				
Grants and subsidies				
Recurrent				
<i>Commonwealth Government</i>				
Non-state schools	4 277 313			3 962 464
<i>State Government</i>				
Non-state schools	907 234			863 002
Textbook and resource allowance	85 983			79 471
Statutory bodies	156 095			208 424
Capital				
<i>State Government</i>				
Non-state and other external organisations	130 706			122 878
	5 557 331	5 351 086	206 245	5 236 239
Supplies and services	-	3	(3)	-
Losses on disposal/remeasurement of assets	-	-	-	(243)
Transfers of administered income to government ⁽²⁾	4 319 048	4 155 981	163 067	4 145 821
Total administered expenses	9 876 379	9 507 070	369 309	9 381 817
Operating surplus/(deficit)	-	-	-	-

*The 2023-24 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

(1) This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

(2) The department periodically transfers all cash collected for 'administered income' (excluding appropriation revenue) to the Queensland Government.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

F1 ADMINISTERED ACTIVITIES (continued)

F1-2 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2024 Actual	2023 Actual
Budgeted appropriation	5 482 413	5 022 901
Transfers from/(to) other departments - redistribution of public business	(131 324)	-
Transfers from/(to) other headings - variation in headings	-	197 753
Unforeseen expenditure	262,250	-
Total administered receipts	5 613 339	5 220 654
Less: Opening balance of administered revenue receivable	(38 956)	(23 371)
Plus: Closing balance of administered revenue receivable	-	38 956
Less: Closing balance of administered revenue payable to government	(17 052)	-
Administered income recognised in Note F1-1	5 557 331	5 236 239

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2024 Actual \$'000	2024 Adjusted budget* \$'000	Budget variance \$'000	2023 Actual \$'000
Administered current assets				
Cash at bank	17 163	212	16 951	267
Appropriation receivable	-	-	-	38 956
Trade receivables	73	-	73	16 540
GST input tax credits receivable	28	-	28	47
Total administered current assets	17 264	212	17 052	55 810
Administered non-current assets				
Trade receivables	-	-	-	2 804
Total administered assets	17 264	212	17 052	58 614
Administered current liabilities				
Overdraft facilities	-	-	-	38 809
Revenue payable to government	17 052	-	17 052	19 512
Grants payable	-	-	-	81
Total administered current liabilities	17 052	-	17 052	58 402
Net administered assets/liabilities	212	212	-	212

*The 2023-24 Adjusted budget disclosed is presented on a post-machinery-of-government basis (Note A3).

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

F1 ADMINISTERED ACTIVITIES (continued)

F1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS

This note provides an explanation of major variances between 2023-24 actual results and the adjusted budget for the department's major classes of administered income, expenses, assets and liabilities.

<i>Grants and contributions:</i>	Variance of \$163.068 million greater than budget mainly due to increased Commonwealth Government funding for non-state schools to reflect higher enrolments and indexation.
<i>Grants and subsidies:</i>	Variance of \$206.245 million greater than budget mainly attributed to increased State and Commonwealth Government funding for non-state schools to reflect higher enrolments and indexation \$201.137 million; and increased Textbook and Resource Allowances to both state and non-state school students to reflect enrolment changes and indexation \$2.811 million.
<i>Cash:</i>	Variance of \$16.951 million greater than budget mainly due to appropriation payable to Queensland Treasury \$17.052 million.

F2 TRUST TRANSACTIONS AND BALANCES

Educational bequests

The department acts as trustee for and manages one trust established by benefactors to encourage Queensland students to learn Japanese as a second language and recognise their achievements in acquiring this valuable skill. The trust receives revenue in the form of bank interest and makes disbursements for student bursaries to fund travel and tuition fees and support continuing study of the Japanese language.

As the department performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

No fees are received by the department for providing trustee services for this fund.

	2024 \$'000	2023 \$'000
Trust account - educational bequests		
Opening balance - cash	188	183
Revenue - return on investment term deposit	9	5
Closing balance - cash	197	188

There are no audit fees payable by the department for these trust transactions.

Department of Education
Notes to the Financial Statements
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**SECTION 7
OTHER INFORMATION**

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION

Details of key management personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The Minister is the Honourable Di Farmer MP, Minister for Education, and Minister for Youth Justice.

Prior to 18 December 2023, the responsible Minister of the department was the Honourable Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing.

The following details for non-Ministerial KMP includes those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2023-24 and 2022-23. Further information regarding the department's KMP can be found in the body of the Annual Report under the section 'Our divisions and Executive Leadership Team'.

Position	Position Responsibility
Director-General *	Lead the strategic direction and oversight to deliver a high performing education system that gives all children a strong start, engages young people in high quality learning and realises the potential of every student. Until 18 December 2023, the Director-General's responsibilities included delivering a responsive and productive industrial relations sector and fostering a more sustainable racing industry.
Associate Director-General, Early Childhood and State Schools	Lead innovative, state-wide systemic reforms in early childhood education and state schooling, working in partnership with internal and external stakeholders to deliver government priorities and outstanding outcomes for children, students and young people.
Deputy Director-General, Early Childhood	Provide strategic leadership in early learning and child development in Queensland by developing and implementing policy, risk-based regulation, continuous quality improvement and investment. Protection of the health, safety and wellbeing of children attending early childhood education and care.
Deputy Director-General, Policy, Performance, International and Intergovernmental *	Lead the department's strategic planning, performance monitoring, International and Intergovernmental relations, non-state school and home education regulation, governance and reporting. Until 18 December 2023, the Deputy Director-General's responsibilities included oversight of Racing Queensland and legislation enabling the operation of the racing industry in Queensland.
Deputy Director-General, Schools and Student Support	Develop and implement innovative and effective educational delivery to support Queensland schools ensuring every student realises their potential. Also responsible for building the capability of professional workforces, developing excellence in leadership, teaching quality and effective pedagogical practices.
Deputy Director-General, First Nations Strategy and Partnerships	Drive the community engagement and stakeholder relationships to improve education outcomes for Aboriginal students and Torres Strait Islander students. This includes the provision of high-level advice and direction on effective and appropriate policies, services and programs that support culturally responsive learning in the early years and schools, and strengthens cultural capability in our workplaces.
Deputy Director-General, People, Information and Communication Services	Provide strategic leadership across the department's human resources, information and technologies, strategic communications and engagement to support a diverse, capable and confident workforce that designs and delivers responsive services as our population grows and technology changes how we learn, work and live.
Deputy Director-General, Infrastructure Services	Lead the delivery of sustainable investment in support of the government's education infrastructure to build, maintain, improve and renew our schools and facilities across Queensland.
Deputy Director-General, Office of Industrial Relations *	Lead the Office of Industrial Relations, with responsibility for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation to make Queensland workplaces safer, fairer and productive.
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer	Lead the provision of high-quality financial, procurement and facilities related services, to support the department's operational and strategic objectives. The position also has responsibilities under section 77 of the <i>Financial Accountability Act 2009</i> (Qld).
Regional Director (rotating representative)	Provide direction on the operations of the department at the regional level across all service streams, ensuring delivery of planned outcomes in line with departmental vision, values and strategic direction. This position was no longer a member of the Executive Leadership Team from 14 October 2022 due to organisational restructure.

* The Office of Industrial Relations and Office of Racing functions were transferred to the Department of State Development and Infrastructure (DSDI) on 18 December 2023 (effective 1 January 2024) as part of the machinery-of-government changes. Only the Deputy Director-General, Office of Industrial Relations was transferred to DSDI. No KMP were transferred with the Office of Racing function.

Department of Education
Notes to the Financial Statements
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G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook, and aggregate remuneration expenses for all ministers 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. The department does not bear any cost of remuneration of ministers.

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

Where an employee has relieved in a KMP position for less than three months, these costs are reported against their substantive position.

Remuneration expenses for non-Ministerial KMP comprise the following components:

Short term employee expenses include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
- non-monetary benefits – consisting of provision of vehicle and car parking together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Key management personnel remuneration expenses

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

2023-24

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General ** (Appointed 06/12/2021)	621	17	15	77	0	730
Associate Director-General, Early Childhood and State Schools (Appointed 22/08/2022)	476	6	11	62	0	555
Deputy Director-General, Early Childhood (Appointed 19/09/2022)	256	6	6	36	0	304
Deputy Director-General, Policy, Performance, International and Intergovernmental ** (Appointed 14/11/2022)	339	2	8	43	0	392
Deputy Director-General, Schools and Student Support (Appointed 19/09/2022)	318	8	8	45	0	379
Deputy Director-General, First Nations Strategy and Partnerships (Appointed 21/11/2022)	300	6	7	41	0	354
Deputy Director-General, Office of Industrial Relations ** (Acting 01/07/2023 to 31/12/2023)	210	2	5	25	0	242

Department of Education
Notes to the Financial Statements
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G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2023-24 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, People, Information and Communication Services (Appointed 07/11/2022)	320	6	8	43	0	377
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021 to 14/06/2024)	302	6	7	41	60	416
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer (Appointed 16/07/2018)	260	7	6	39	0	312

** Refer to footnote on page 40 of the statements.

2022-23

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General (Appointed 06/12/2021)	642	6	15	63	0	726
Associate Director-General, Early Childhood and State Schools *** (Acting from 01/07/2022 to 21/08/2022; appointed 22/08/2022)	428	5	10	47	0	490
Deputy Director-General, Early Childhood *** (Appointed 19/09/2022)	194	4	4	21	0	223
Deputy Director-General, Policy, Performance, International and Intergovernmental *** (Acting from 01/07/2022 to 13/11/2022)	96	3	2	11	0	112
Deputy Director-General, Policy, Performance, International and Intergovernmental *** (Appointed 14/11/2022)	206	4	5	22	0	237
Deputy Director-General, Schools and Student Support *** (Appointed 19/09/2022)	224	4	5	23	0	256
Deputy Director-General, First Nations Strategy and Partnerships *** (Acting from 08/08/2022 to 20/11/2022)	74	2	2	7	0	85
Deputy Director-General, First Nations Strategy and Partnerships *** (Appointed 21/11/2022)	173	3	4	20	0	200
Deputy Director-General, Office of Industrial Relations (Appointed 01/08/2022 to 23/04/2023)	235	2	6	26	147	416
Deputy Director-General, People, Information and Communication Services *** (Acting from 01/07/2022 to 06/11/2022)	109	2	2	10	0	123

Department of Education
Notes to the Financial Statements
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G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2022-23 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Deputy Director-General, People, Information and Communication Services *** (Appointed 07/11/2022)	193	8	5	25	0	231
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021)	302	7	7	34	0	350
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer *** (Acting from 01/07/2022 to 06/11/2022; 16/12/2022 to 09/01/2023)	105	3	2	11	0	121
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer *** (Appointed 16/07/2018)	152	4	4	16	0	176
Regional Director (rotating representative) *** (from 01/07/2022 to 13/10/2022)	64	0	2	7	0	73

*** In October 2022, the department underwent an organisational and governance committee re-alignment to support our strategic direction and drive organisational performance. This re-alignment included changes to divisional structures and functions.

Performance payments

KMP do not receive performance or bonus payments.

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to key management personnel

Given the breadth and depth of State government activities, the department's KMP transacts with the Queensland public sector in a manner consistent with other ordinary citizens, for example, children of KMP may attend Queensland state schools or family members may be employed in departmental schools. The department's KMP is required to complete an annual declaration form in relation to the related party transactions/arrangements along with an explanation for these types of transactions and to complete an annual mandatory training program which is underpinned by the *Public Sector Ethics Act 1994* (Qld). There were no related party transactions that involved the department's KMP or their close family members outside the ordinary citizen transactions during 2023-24.

Transactions with other Queensland Government-controlled entities

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

The department purchases a variety of services from other departments including building construction and maintenance \$464.179 million from QBuild (2022-23: \$427.295 million); motor vehicle fleet \$8.537 million from QFleet (2022-23: \$7.544 million); office accommodation \$43.473 million and government employee housing \$31.527 million from the Department of Housing, Local Government, Planning and Public Works (previously provided by the Department of Energy and Public Works) (2022-23: \$39.046 million and \$28.310 million respectively); information and communication technology services \$9.785 million from CITEC (2022-23: \$9.011 million); and services relating to school transport arrangements for \$55.670 million from the Department of Transport and Main Roads (2022-23: \$50.599 million).

Other relevant transactions are the insurance premiums paid to WorkCover Queensland (Note B2-1) and Queensland Government Insurance Fund (Note B2-4); and a transfer of assets and liabilities to the Department of State Development and Infrastructure arising from machinery-of-government changes during 2023-24 (Note A3).

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2024

G3 NEW AND REVISED ACCOUNTING STANDARDS

Accounting standards effective for the first time in 2023-24

No new accounting standards or interpretations that apply to the department for the first time in 2023-24 had any material impact on the financial statements.

New Australian Accounting Standards issued but not yet effective

Australian Accounting Standards and interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

G4 EVENTS OCCURRING AFTER THE REPORTING DATE

No events after the balance date have occurred for the department that materially impact on these financial statements.

G5 TAXATION

The department is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from all forms of direct Commonwealth taxation with the exception of indirect taxation, Fringe Benefits Tax (FBT), Goods and Services Tax (GST), Pay As You Go (PAYG) withholding tax and Wine Equalisation Tax (WET). FBT, GST, WET and PAYG withholding are the only taxes accounted for by the department. GST credits receivable from, and GST payable to the Australian Taxation Office are recognised and accrued (Note C2).

G6 CLIMATE RISK DISCLOSURE

Climate Risk Assessment

The department considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, provisions or contingent liabilities and changes in expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the Queensland Government's *Queensland's 2035 Clean Economy Pathway*, and other Queensland Government climate-related policies and directives.

Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year in relation to climate risk.

Department of Education
Management Certificate
for the year ended 30 June 2024

These general purpose financial statements have been prepared pursuant to s 62(1) of the *Financial Accountability Act 2009* (Qld) (the Act), s 38 of the *Financial and Performance Management Standard 2019* (Qld) 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 the prescribed accounting standards, of the transactions of the Department of Education for the financial year ended 30 June 2024, and of the financial position of the department at the end of that year; and

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



Duncan Anson
GAICD, FCPA, B Bus
Assistant Director-General
Finance, Procurement and Facilities Division
Chief Finance Officer
Department of Education



Michael De'Ath,
Exec MPA, M.Ed Admin (1st Class Hons), B.Ed, Dip Tchg
Director-General
Department of Education

Date: 27 August 2024

Date: 27 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Education

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Education.

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

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2024, and its financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Key audit matter

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

Valuation of buildings (\$25.2 billion as at 30 June 2024)

Refer to note C3 in the financial report

Key audit matter	How my audit addressed the key audit matter
<p>Department of Education's specialised buildings were measured at fair value at balance date using the current replacement cost method.</p> <p>The department performed a comprehensive revaluation of approximately one quarter of its buildings using an independent valuer, with remaining assets being revalued using indexation. It is the department's policy to conduct revaluations on this basis annually.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>For comprehensively revalued buildings, the department applied unit rates provided by the independent valuer to derive gross replacement cost. These unit rates require significant judgement in relation to:</p> <ul style="list-style-type: none"> identifying the components of buildings with separately identifiable replacement costs specifying the unit rate categories based on building and component types with similar characteristics elapsed utility estimates assessing the current replacement cost for each unit rate category having consideration for more contemporary design/construction approaches. <p>For buildings not comprehensively revalued, significant judgement was required to estimate the change in gross replacement cost from the prior year.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>Our procedures for buildings comprehensively revalued included, but were not limited to:</p> <ul style="list-style-type: none"> Assessing the adequacy of management's review of the valuation process. Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness with reference to common industry practice. Assessing the competence, capability and objectivity of the experts used by the department. On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit cost rates including: <ul style="list-style-type: none"> modern substitute (including locality factors and oncosts) adjustment for obsolescence. <p>For buildings revalued by index, our procedures included but were not limited to:</p> <ul style="list-style-type: none"> Evaluating the relevance and appropriateness of the indices used for changes in Building Price Index inputs by comparing to other relevant external indices. Reviewing the appropriate application of these indices to the remaining three quarters of the portfolio. <p>Buildings useful life estimates were evaluated for reasonableness by:</p> <ul style="list-style-type: none"> Reviewing management's annual assessment of useful lives. Ensuring that no component still in use has reached or exceeded its useful life. Reviewing formal asset management plans, and enquiring of management about whether these plans remain current. Reviewing for consistency between condition assessment and percentage of depreciation. Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence. Ensuring that management has updated accumulated depreciation this year for changes in remaining useful lives identified.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the accountable officer for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf

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.



29 August 2024

Karen Johnson
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 5
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Pages 3–4 Pages 86-89
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 1
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 1
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 1
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 1
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Pages 6-19
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	Pages 10-11
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Pages 9; 24-54 Appendix B and C
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Pages 9; 24-54 Appendix B and C
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Pages 20-23
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Pages 13-17
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Pages 13-19; 61-63; Appendix A
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 66
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 12
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Pages 58-59

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 11
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 61
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Pages 61-63
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 63
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Pages 64-65
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Pages 59-60
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	Page 60
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Pages 44-51; 55-57
	<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	Page 55
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	Page 66
	<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
	<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	Page 134
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 135-138

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies

