

SERVICE DELIVERY STATEMENTS

Department of Sport, Racing and Olympic
and Paralympic Games

Queensland Budget 2026-27

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Service Delivery Statements

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Department of Sport, Racing and Olympic and Paralympic Games

Portfolio overview

Acting Minister for Sport and Racing and Minister for the Olympic and Paralympic Games

The Honourable Andrew Powell MP

Department of Sport, Racing and Olympic and Paralympic Games

Director-General: Andrew Hopper

The Minister for Sport and Racing and Minister for the Olympic and Paralympic Games is also responsible for:

Queensland Academy of Sport

Chief Executive Officer: Troy Ayres

Additional information about these agencies can be sourced from:

sport.qld.gov.au

racing.qld.gov.au

gasport.qld.gov.au

Department of Sport, Racing and Olympic and Paralympic Games

Overview

The Department of Sport, Racing and Olympic and Paralympic Games' (the department) vision is for sport to be a part of everyday life for all Queenslanders.

Our purpose is to provide all Queenslanders the opportunity to live in healthier and more connected communities through the participation in sport in the lead up to the Games and beyond.

Our strategic objectives are:

- Queensland is the home of Australian sport
- Inclusive and sustainable places and spaces
- Co-ordination of the Games.

The department contributes to the *Government's objectives for the community*¹ by working to provide:

- *A better lifestyle through a stronger economy* by supporting and collaborating with Games Delivery Partners to deliver a world-class Games that realises a legacy for Queenslanders
- *A plan for Queensland's future* by assisting and investing in organisations to deliver, inclusive and accessible community infrastructure that are adaptive to the needs of Queenslanders.

Key deliverables

In 2026–27, the department will:

- continue to drive Queensland's sporting future by delivering initiatives that empower people to lead active, healthy lives in connected communities – underpinned by a strong and capable sector, supporting clear pathways for athletes, coaches and officials
- continue to provide policy direction and investment to enhance inclusivity and connection through sport, recreation and racing, leveraging Games legacy outcomes to increase opportunities for all Queenslanders to participate and benefit
- deliver new or upgraded sporting and recreational infrastructure to provide more opportunities for people of all ages to stay active and engaged in sport; create improved training and participation environments for aspiring athletes through the *Games On! Grassroots Infrastructure Program*; and continue to assist organisations to recover and re-establish community access to activities after disaster events
- continue to support sport participation at all levels and across all locations – including regional and remote locations, such as discrete and non-discrete First Nations communities, and through dedicated sport facilities across Queensland
- continue to strategically position our owned and operated sport venues (and leased venues, such as Brisbane International Shooting Centre as a Games Venue) to play a critical role in the preparation for and following the Games by fostering high-performance athlete development, supporting home-grown talent pathways and enhancing community participation opportunities

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

- work across government to support the implementation of accepted recommendations of the independent *Queensland Racing Review 2025*, to safeguard the financial sustainability and integrity of the sector while ensuring Queensland has modern, fit-for-purpose racing infrastructure
- support the coordination of whole-of-Games governance, risk, benefits realisation and commitments to deliver a world class Games and lasting benefits for all of Queensland
- support 14 host and co-host councils to prepare to host the Games
- lead the pre-Games training program to support team preparation and maximise legacy opportunities for communities
- continue to drive legacy outcomes across Queensland through collaboration with Games Delivery Partners
- deliver a Sports Strategy, which will continue to drive Queensland's sporting future by delivering initiatives that empower people to lead active, healthy lives in connected communities, underpinned by a strong and capable sector, supporting clear pathways for athletes, coaches and officials.

Budget highlights

In the 2026-27 Queensland Budget, the government is providing:

- \$251.7 million over four years to support Stadiums Queensland's activities to operate and maintain the state's portfolio of major sporting stadiums and high performance / community venues to a contemporary standard in the lead up to the Games
- \$200 million in 2026-27 to deliver a new Racing Future Fund to help deliver modern and fit-for-purpose racing infrastructure across Queensland
- \$62.5 million ongoing from 2029-30 for *Play On! Sports Vouchers* for Queensland children and young people aged between 5 and 17 years to participate in sport and active recreation, offering a broader reach in regional areas.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Sport

Objective

Support Queenslanders to participate in sport through the delivery of quality, inclusive and sustainable facilities, and lead the sector to improve participation and pathway opportunities.

Description

The Service Area collaborates with our partners to deliver initiatives that:

- drive the delivery of sport opportunities for all Queenslanders, encouraging active and healthy lifestyles through:
- increasing access to activities and events at our sport venues, as well as programs such as *Play On! Sports Vouchers*
 - building industry capability and resilience to meet current and future community needs through initiatives such as state-level industry support, disaster recovery grants, Sport HQ resources, tools and support
 - supporting delivery of new and improved sporting infrastructure through *Games On! Grassroots Infrastructure Program* to provide modern, accessible and fit-for-purpose community facilities to support legacy outcomes arising out of the Games
- provide oversight of legislation that enables the operation and strengthening of Queensland's racing industry to ensure its long-term viability, while maintaining high animal welfare standards.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Sport and Racing ¹			
Effectiveness measures			
Level of overall customer satisfaction with sport venues ²	85%	96%	85%
Proportion of Play On! Sports Vouchers recipients who participated in sport and recreation as a result of receiving a voucher ³	60%	75%	60%
Proportion of sport organisations that report improved capability as a result of grant funding	80%	90%	80%
Average time (business days) to assess Racing Infrastructure Fund grant applications ^{4,5}	30	2	30
Efficiency measures			
Administration costs per \$1,000 of Play On! Sports Vouchers issued ^{6,7}	\$29.37	\$34.95	\$29.37
Administration costs per \$1,000 of funding allocated to improve the capability of the sport industry ^{8,9}	\$111.73	\$105.88	\$111.73
Average cost per hour of policy advice and support for Racing	\$103.41	\$101.55	\$103.41

Notes:

1. The Service has changed from 'Sport and Recreation' to 'Sport and Racing' to align with departmental initiatives and service offerings.

2. Wording of this service standard has been changed from 'Queensland venues' to 'sport venues' to align with departmental initiatives and service offerings. The calculation methodology of this service standard remains the same.
3. Wording of this service standard has been changed from 'sport and recreation voucher' to 'Play On! Sports Vouchers' to align with departmental initiatives and service offerings. The calculation methodology of this service standard remains the same.
4. Following the Queensland Government's response to recommendations of the Queensland Racing Review 2025, the Racing Infrastructure Fund will continue until funds are exhausted.
5. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to only one Racing Infrastructure Fund grant application being received, which was approved as part of the Queensland Government's response to the Queensland Racing Review 2025. As such, assessment of the business case was streamlined.
6. Wording of this service standard has been changed from 'sport and recreation vouchers' to 'Play On! Sports Vouchers' to align with departmental initiatives and service offerings. The calculation methodology of this service standard remains the same.
7. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to system development costs to improve user experience and manage system performance, in addition to further external assurance for the program. The 2026-27 Target/Estimate remains unchanged to enable further monitoring as program delivery stabilises.
8. Wording of this service standard has been changed from 'sport and recreation industry' to 'sport industry' noting it is still intended active recreation is captured under the banner of sport to align with departmental initiatives and service offerings. The calculation methodology of this service standard remains the same.
9. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to lower personnel and system costs required to support the program funding extension. The 2026-27 Target/Estimate remains unchanged while program delivery is in-progress.

Olympic and Paralympic Games Office

Objective

Lead the coordination of responsibilities to facilitate delivery of a world class Games that leaves a positive and enduring legacy.

Description

The Olympic and Paralympic Games Office works collaboratively with our partners to:

- effectively coordinate and integrate planning and delivery responsibilities for the Games, ensuring a unified and efficient approach to achieving Games objectives
- drive the delivery and implementation of the Games legacy, coordinating effectively across Queensland Government and Games Delivery Partners
- support the State as an Olympic Host Contract signatory and administer the relevant parts of the *Brisbane Olympic and Paralympic Games Arrangements Act 2021*
- effectively facilitate cross-partner governance arrangements ensuring effective and efficient oversight and decision-making for the Games.

Service standards will be developed for introduction in the *2027-28 Service Delivery Statements*.

Departmental budget summary

The table below shows the total resources available in 2026–27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Sport, Racing and Olympic and Paralympic Games Office	2025–26 Budget \$'000	2025–26 Est. Actual \$'000	2026–27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	327,055	347,113	346,449
Other revenue	68,380	39,291	93,652
Total income	395,435	386,404	440,101
Expenses			
Sport	372,494	369,359	412,895
Olympic and Paralympic Games Office	22,941	17,045	27,206
Total expenses	395,435	386,404	440,101
Operating surplus/deficit	..	..	..
Net assets	359,294	360,641	374,985
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	369,194	366,726	470,027
Other administered revenue	..	..	..
Total revenue	369,194	366,726	470,027
Expenses			
Transfers to government	..	..	..
Administered expenses	369,194	366,726	470,027
Total expenses	369,194	366,726	470,027
Net assets	..	..	..

Note:

1. Includes state and Federal Government funding.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Sport	400	399	398
Olympic and Paralympic Games Office	45	44	44
Total FTEs	445	443	442

Notes:

1. Corporate FTEs are allocated across the service to which they relate.

Capital program

The department's total capital outlays are estimated to be \$314.1 million in 2026-27 consisting of a spend on capital purchases and capital grants which support sport and racing across Queensland.

Total capital purchases in 2026-27 are \$21 million including:

- \$21 million is allocated to enhance existing state-owned sport and active recreation facilities at the Gold Coast, Sunshine Coast and Townsville, to deliver quality experiences that inspire physical activity.

Total capital grants in 2026-27 are \$293.1 million including:

- \$100 million is allocated to deliver a fresh start and a clear roadmap for Queensland racing following the independent Racing Review by helping to deliver modern and fit-for-purpose racing infrastructure across all three codes of racing. This is part of the \$200 million Racing Future Fund
- \$88.3 million investment in the *Games On! Grassroots Infrastructure Program* to ensure that there is a grassroots community sporting legacy from the Games that benefits all Queenslanders and includes:
 - \$20 million from the *Games On! Grassroots Infrastructure Program*, for Stage 1 of the Rockhampton Sports Precinct includes building a new home for Netball with 16 outdoor hard courts, club house and changeroom facilities and community play spaces
 - \$11.3 million from the *Games On! Grassroots Infrastructure Program*, for Stage 2 of the Great Barrier Reef Arena, to deliver community sport, education, and training facility including new indoor courts, change rooms and training areas adding capacity for netball, basketball and all-abilities events
- \$41 million to assist not-for-profit sport and racing organisations with the cleanup, repair or replacement of equipment or facilities directly damaged by an eligible disaster event and to re-establish activities, in partnership with the Australian Government
- \$26.6 million for the construction of new Police Citizen Youth Clubs and the upgrade of existing facilities
- \$16 million to support priority infrastructure projects to deliver to the growth and sustainability of the Queensland racing industry.

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	38,088	35,033	20,952
Capital grants	162,874	165,782	293,141
Total capital outlays	200,962	200,815	314,093

Further information about the Department of Department of Sport, Racing and Olympic and Paralympic Games capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

The department's total expenses are estimated to be \$440.1 million in 2026–27, an increase of \$53.7 million from the 2025-26 Estimated Actual primarily due to continued delivery of Government Election Commitments including the *Games On! Grassroots Infrastructure Program*, Great Barrier Reef Arena and Rockhampton Sports Precinct. Additionally, the department is administering more Sport and Racing Recovery Grants and within the Olympic and Paralympic Games Office delivering the Games.

The expenses for 2026-27 primarily include the following grant programs:

- *Games On! Grassroots Infrastructure Program*
- *Play On! Sports Vouchers*
- Rockhampton Sports Precinct
- Great Barrier Reef Arena
- Sport and Recreation Recovery Grants
- Community and Recreational Assets Recovery and Resilience Program support
- Police Citizens Youth Club (PCYC) Capital Works
- Racing Infrastructure Fund.

Administered income statement

Administered activities are those undertaken by departments on behalf of the government.

The department administers funds on behalf of the state which include provision of funding for Stadiums Queensland, Racing Queensland and the Queensland Academy of Sport.

Stadiums Queensland is a statutory body which manages, develops, operates and promotes the use of the State's major sport, entertainment and recreation facilities. Stadiums Queensland currently owns nine venues across its diverse portfolio throughout Queensland.

Racing Queensland is the independent statutory body responsible for the commercial operation of the Queensland racing industry. It's primary function, under the *Racing Act 2002*, is to be the control body in relation to each of the board codes of racing (thoroughbred, greyhound and harness) and to manage the codes of racing.

Queensland Academy of Sport is a statutory body which enables extraordinary sporting success amongst Queensland's Olympic and Paralympic athletes.

Departmental balance sheet

The department's major assets are in property, plant and equipment with the department having facilities located throughout Queensland. In 2026-27, the department will invest \$21 million in capital purchases through its capital program to enhance existing state-owned sport and active recreation facilities to deliver quality experiences that inspire physical activity.

Controlled income statement

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	327,055	347,113	346,449
Taxes	..	..	..
User charges and fees	19,853	19,853	20,004
Royalties and land rents	..	..	..
Grants and other contributions	48,149	18,317	73,270
Interest and distributions from managed funds	..	..	..
Other revenue	378	1,121	378
Gains on sale/revaluation of assets	..	..	..
Total income	395,435	386,404	440,101
EXPENSES			
Employee expenses	57,418	56,696	58,959
Supplies and services	43,187	47,240	42,855
Grants and subsidies	286,793	271,889	329,738
Depreciation and amortisation	5,677	6,294	6,299
Finance/borrowing costs	..	..	..
Other expenses	2,360	4,285	2,250
Losses on sale/revaluation of assets	..	..	..
Total expenses	395,435	386,404	440,101
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	15,050	8,378	8,767
Receivables	6,557	11,837	11,744
Other financial assets	..	..	..
Inventories	16	12	12
Other	682	472	499
Non-financial assets held for sale	..	..	..
Total current assets	22,305	20,699	21,022
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	363,554	364,886	379,540
Intangibles	4	4	3
Other	..	..	..
Total non-current assets	363,558	364,890	379,543
TOTAL ASSETS	385,863	385,589	400,565
CURRENT LIABILITIES			
Payables	23,755	16,238	16,605
Accrued employee benefits	2,065	2,119	2,316
Interest bearing liabilities and derivatives	..	731	731
Provisions	..	..	..
Other	749	5,860	5,928
Total current liabilities	26,569	24,948	25,580
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	26,569	24,948	25,580
NET ASSETS/(LIABILITIES)	359,294	360,641	374,985
EQUITY			
TOTAL EQUITY	359,294	360,641	374,985

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	327,055	319,837	346,449
User charges and fees	19,869	47,510	20,072
Royalties and land rent receipts	..	..	..
Grants and other contributions	47,439	17,607	73,270
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	476	1,219	476
Outflows:			
Employee costs	(57,176)	(56,454)	(58,767)
Supplies and services	(42,227)	(44,766)	(42,542)
Grants and subsidies	(286,766)	(271,697)	(329,711)
Borrowing costs	..	..	..
Other	(2,360)	(4,285)	(2,250)
Net cash provided by or used in operating activities	6,310	8,971	6,997
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(38,088)	(35,033)	(20,952)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(38,088)	(35,033)	(20,952)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	34,602	29,380	17,466
Appropriated equity injections	34,602	29,380	17,466
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(2,500)	(3,117)	(3,122)
Appropriated equity withdrawals	(2,500)	(3,117)	(3,122)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	32,102	26,263	14,344
Net increase/(decrease) in cash held	324	201	389
Cash at the beginning of financial year	14,726	8,177	8,378
Cash transfers from restructure	..	..	..
Cash at the end of financial year	15,050	8,378	8,767

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	369,194	366,726	470,027
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	369,194	366,726	470,027
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	369,194	366,726	470,027
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	..	..	..
Total expenses	369,194	366,726	470,027
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets
Receivables
Other financial assets
Inventories
Other
Non-financial assets held for sale
Total current assets
NON-CURRENT ASSETS			
Receivables
Other financial assets
Property, plant and equipment
Intangibles
Other
Total non-current assets
TOTAL ASSETS
CURRENT LIABILITIES			
Payables
Transfers to Government payable
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total current liabilities
NON-CURRENT LIABILITIES			
Payables
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total non-current liabilities
TOTAL LIABILITIES
NET ASSETS/(LIABILITIES)
EQUITY			
TOTAL EQUITY

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Department of Sport, Racing and Olympic and Paralympic Games	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	369,194	366,726	470,027
User charges and fees
Royalties and land rent receipts
Grants and other contributions
Interest and distribution from managed funds received
Taxes
Other
Outflows:			
Employee costs
Supplies and services
Grants and subsidies	(369,194)	(366,726)	(470,027)
Borrowing costs
Other
Transfers to Government
Net cash provided by or used in operating activities
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets
Investments redeemed
Loans and advances redeemed
Outflows:			
Payments for non-financial assets
Payments for investments
Loans and advances made
Net cash provided by or used in investing activities
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings
Equity injections	21,613	21,859	222,151
Appropriated equity injections	21,613	21,859	222,151
Non-appropriated equity injections
Outflows:			
Borrowing redemptions
Finance lease payments
Equity withdrawals	(21,613)	(21,859)	(222,151)
Appropriated equity withdrawals
Non-appropriated equity withdrawals	(21,613)	(21,859)	(222,151)
Net cash provided by or used in financing activities
Net increase/(decrease) in cash held
Cash at the beginning of financial year
Cash transfers from restructure
Cash at the end of financial year

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Statutory body

Queensland Academy of Sport

Overview

The Queensland Academy of Sport's (QAS) vision is to inspire extraordinary sporting success.

Our purpose is to:

- assist emerging and elite Queensland athletes to achieve success at the Olympic and Paralympic Games
- identify and develop Queenslanders who demonstrate the talent to progress into future elite athletes
- collaborate with institutes of sport, and national and Queensland sporting organisations, to maximise the success of Australian athletes at the Olympic and Paralympic Games.

Our strategic objectives relate to:

- Athlete performance – Queensland athletes win more medals in more sports at the LA 2028 Olympic and Paralympic Games
- Athlete progression – Queensland to have a strong pipeline of athletes in targeted Olympic and Paralympic sports
- Performance systems – QAS facilitates the optimal environment for athletes, coaches and staff to thrive
- Brand and growth – QAS builds a pre-eminent, trusted brand to unlock growth to further support athletes, staff and partners.

The QAS contributes to the *Government's objectives for the community*¹ by working to provide *A plan for Queensland's future*, and the QAS's strategy is planning for Queensland's future by inspiring the next generation.

Key deliverables

In 2026–27, QAS will:

- continue to deliver the QAS 2032 High Performance Strategy
- continue to strengthen high performance outcomes and talent pathways for Queensland athletes in alignment with the Los Angeles 2028 and 2032 Games cycles
- continue to strengthen coach capability and leadership, including through delivery of the Gen 2032 Project Para coach development program, to create specialised coaching pathways to strengthen Para sport expertise across Queensland
- continue to deliver the QAS Para Sport Unit with the aim of doubling the pipeline of future Paralympians by the end of 2028
- continue to identify and develop emerging sporting talent, including through targeted initiatives such as YouFor2032, to strengthen Queensland's future athlete pipeline and support progression into high performance sport

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

- continue to deliver integrated, multidisciplinary performance support services, enhancing athlete health, wellbeing and performance through evidence based practices that maximise training availability and optimise performance outcomes
- continue to strategically invest in high performance programs, allocating resources to maximise Queensland's contribution to support international competition readiness, system integration and performance preparation for benchmark events.

Performance statement

Queensland Academy of Sport¹

Objective

Increase the representation and success of Queensland athletes at the national and international level, including the Olympic and Paralympic Games by fostering talent pathways, supporting high performance environments and leveraging partnerships to enhance athlete development.

Description

The QAS delivers initiatives under the 2032 High Performance Strategy - Inspiring Extraordinary Sporting Success, directing Government investment to achieve exceptional outcomes for Queensland's Olympic and Paralympic athletes.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of Queensland athletes selected for national teams supported by the Queensland Academy of Sport	New measure	New measure	25%
Co-contribution ratio of partnership investment to the Queensland Academy of Sport investment in grants research project	New measure	New measure	1:1
Efficiency measure			
Administrative costs per \$1000 spent on frontline service delivery (e.g. athletes, daily training environment)	New measure	New measure	\$250

Note:

1. The QAS was established as a statutory body on 1 July 2025 under the *Queensland Academy of Sport Act 2025* and is presented in the Acting Minister for Sport, Racing and Minister for Olympic and Paralympic Games' 2026-27 *Service Delivery Statements*.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025–26 Budget	2025–26 Est. Actual	2026–27 Budget
Queensland Academy of Sport	..	123	118
Total FTEs	..	123	118

Capital program

Queensland Academy of Sport's 2026-27 capital outlay of \$75,000 underpins the QAS's ability to maintain safe, fit-for-purpose training environments and support high-performance outcomes.

The table below shows the total capital outlays by the QAS in the respective years.

	2025–26 Budget \$'000	2025–26 Est. Actual \$'000	2026–27 Budget \$'000
Capital purchases	..	321	75
Total capital outlays	..	321	75

Further information about the Queensland Academy of Sport capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

The QAS's total income is estimated to be \$43.8 million in 2026–27, consistent with the prior year and fully funding planned service delivery. Revenue is primarily driven by government grants (\$42.8 million), supplemented by user charges and fees (\$1 million).

Expenditure is aligned to operational priorities, with costs predominantly comprising supplies and services (\$23.4 million) and employee expenses (\$19.3 million), reflecting the delivery of high-performance sport programs and athlete support services. Grant and subsidy expenses are budgeted at \$1.1 million.

Balance sheet

The QAS's balance sheet is characterised by a concentrated asset base in plant and equipment and right-of-use assets, reflecting its operational focus on high-performance sport delivery rather than ownership of infrastructure. At 30 June 2027, total assets are estimated at \$4.9 million, with liabilities of \$2.8 million primarily relating to lease obligations for key sporting facilities.

Income statement

Queensland Academy of Sport	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Taxes
User charges and fees	..	1,292	1,065
Grants and other contributions	..	41,177	42,766
Interest and distributions from managed funds
Other revenue
Gains on sale/revaluation of assets
Total income	..	42,469	43,831
EXPENSES			
Employee expenses	..	19,468	19,347
Supplies and services	..	21,817	23,418
Grants and subsidies	..	1,184	1,066
Depreciation and amortisation
Finance/borrowing costs
Other expenses
Losses on sale/revaluation of assets
Total expenses	..	42,469	43,831
OPERATING SURPLUS/(DEFICIT)

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Queensland Academy of Sport	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	..	442	822
Receivables	..	508	525
Other financial assets
Inventories
Other
Non-financial assets held for sale
Total current assets	..	950	1,347
NON-CURRENT ASSETS			
Receivables
Other financial assets
Property, plant and equipment	..	3,525	3,600
Intangibles
Other
Total non-current assets	..	3,525	3,600
TOTAL ASSETS	..	4,475	4,947
CURRENT LIABILITIES			
Payables	..	950	1,347
Accrued employee benefits
Interest bearing liabilities and derivatives	..	1,468	1,468
Provisions
Other
Total current liabilities	..	2,418	2,815
NON-CURRENT LIABILITIES			
Payables
Accrued employee benefits
Interest bearing liabilities and derivatives	..	27	27
Provisions
Other
Total non-current liabilities	..	27	27
TOTAL LIABILITIES	..	2,445	2,842
NET ASSETS/(LIABILITIES)	..	2,030	2,105
EQUITY			
TOTAL EQUITY	..	2,030	2,105

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Queensland Academy of Sport	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	(795)	1,048
Grants and other contributions	..	41,177	42,766
Interest and distribution from managed funds received
Taxes
Other
Outflows:			
Employee costs	..	(19,468)	(19,347)
Supplies and services	..	(22,381)	(23,021)
Grants and subsidies	..	(1,349)	(1,066)
Borrowing costs
Other
Net cash provided by or used in operating activities	..	(2,816)	380
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets
Investments redeemed
Loans and advances redeemed
Outflows:			
Payments for non-financial assets	..	(321)	(75)
Payments for investments
Loans and advances made
Net cash provided by or used in investing activities	..	(321)	(75)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings
Equity injections	..	321	75
Outflows:			
Borrowing redemptions
Finance lease payments
Equity withdrawals
Net cash provided by or used in financing activities	..	321	75
Net increase/(decrease) in cash held	..	(2,816)	380
Cash at the beginning of financial year	..	3,258	442
Cash transfers from restructure
Cash at the end of financial year	..	442	822

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
Agency/entity	Used generically to refer to the various organisational units within government that deliver services or otherwise service government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash flow statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the government in a public sector agency.
Financial statements	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Federal funding.
Priorities	Key policy areas that will be the focus of government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

