

SERVICE DELIVERY STATEMENTS

Department of Education



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Service Delivery Statements

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Department of Education

Portfolio overview

Minister for Education and the Arts

The Honourable John-Paul Langbroek MP

Department of Education

Director-General: Sharon Schimming

The Minister for Education and the Arts is also responsible for:

Queensland Curriculum and Assessment Authority

Chief Executive Officer: Jacqueline Wilton

Library Board of Queensland

State Librarian and Chief Executive Officer: Vicki McDonald AM

Queensland Art Gallery

Director: Chris Saines CNZM

Queensland Museum

Chief Executive Officer: Dr Jim Thompson PSM

Queensland Performing Arts Trust

Chief Executive Officer: Rachel Healy

Additional information about these agencies can be sourced from:

ged.qld.gov.au

arts.qld.gov.au

qcaa.qld.edu.au

slq.qld.gov.au

qagoma.qld.gov.au

museum.qld.gov.au

qpac.com.au

Department of Education

Overview

As part of the machinery-of-government changes effective 1 November 2024, there were changes to the following functions;

- Arts Queensland was received from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

The Department of Education's (the department) vision is Creating Queensland's future – early childhood, education and the arts.

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

The department's strategic objectives are:

- Every child starting strong
- Every student achieving and realising their potential
- Vibrant arts and culture across the state.

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

- *Safety where you live* by supporting early intervention to keep young people engaged in learning, and strengthening safety in early childhood education and care services and schools
- *A plan for Queensland's future* by building the infrastructure needed for a growing population, putting more teachers in safer schools and, preparing young Queenslanders for the future
- *A better lifestyle through a stronger economy* by providing access to quality early childhood education and care, supporting the delivery of education, and investing in arts and culture across the state.

Key deliverables

In 2025–26, the department will:

- boost support for schools by delivering more teachers, teacher aides and behavioural support specialists as part of the *More Teachers, Better Education* commitment with a total of \$222.1 million invested over 4 years, as well as reducing red tape and administrative burden for teachers to enable them to dedicate more time to teaching
- deliver anti-bullying initiatives including increasing chaplaincy and wellbeing officer services, and a suite of actions focused on preventing and addressing bullying, creating safe and disciplined schools, and delivering more support for families, students and schools, as part of the *More Teachers, Better Education* commitment
- strengthen ties between schools, universities and training centres to support student transitions from school into further education and employment, including providing \$95 million, with a contribution from the Australian Government, for a Health Sciences academy in Rockhampton
- continue planning for a new high school to be delivered in Gracemere
- continue to provide targeted support for young people at risk of disengagement to help them remain engaged or re-engage in education, training or employment, including working with the Department of Youth Justice and Victim Support to increase time spent learning while in youth detention and assisting with the rollout of the Crime Prevention and Youth Justice schools
- continue to support students with disability to access and participate in their learning by allocating in 2025, more than 12,000 full-time equivalent teacher, teacher aides and specialist staff to state schools, regional offices or statewide specialist services informed by student needs
- improve education outcomes for Aboriginal students and Torres Strait Islander students by increasing the number of students in attendance, and engagement programs, being delivered in state schools
- support aspiring teachers and continue programs to boost Queensland's teacher workforce, and as part of the *More Teachers, Better Education* commitment, provide more opportunities for teachers and teacher aides to access

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

professional development in behaviour management, inclusive education, and Science, Technology, Engineering and Mathematics

- provide \$506.5 million to fund Free Kindy and programs that support access to quality services through inclusion funding, rural and remote assistance, and Early Childhood workforce initiatives
- deliver and maintain cultural assets including the new theatre at Queensland Performing Arts Centre, increasing the State's capacity to present high quality cultural experiences.

Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$2.772 billion over 5 years (\$9.356 billion over 10 years) to deliver on the State's commitment under the new 10-year *Better and Fairer Schools Agreement – Full and Fair Funding*
- increased funding of \$814.8 million over 4 years, held centrally, for the planning and construction of new primary schools at Caloundra South (West) and Ripley Valley (White Rock) and new special schools or campuses at Central Logan (Berrinba), Coomera, Springfield/Redbank, Beenleigh, Moreton Bay South and Ipswich West
- Queensland primary schools with \$100 per student to support parents, families and carers with the cost of school essentials from the start of the 2026 school year, totalling \$188.6 million over 4 years
- \$12.7 million over 4 years and \$4.2 million ongoing for the Queensland Early Childhood Regulatory Authority to effectively regulate early childhood education and care services
- collaborate with the Department of Youth Justice and Victims Support in the rollout of 6 new or expanded youth justice and crime prevention schools
- \$42 million to restore Screen Industry Attraction and Development, comprising \$38.2 million in new investment and \$3.8 million to be sourced internally.

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

Performance statement

Early Childhood Education and Care

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Proportion of Queensland children enrolled in an early childhood education program ¹	95%	102.7%	95%
Proportion of enrolments in an early childhood education program ¹ :			
• Aboriginal and Torres Strait Islander children	95%	106.8%	95%
• Children who reside in disadvantaged areas	95%	94.3%	95%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ²	66%	67%	..
Efficiency measure			
Government expenditure per child – kindergarten	\$8,027	\$8,132	\$8,284

Notes:

- Results over 100 per cent are possible as the nationally agreed measure is the number of children enrolled (aged 4 or 5) divided by the estimated resident population of 4-year-old children.
- The 2025–26 Target/Estimate has not been included as the AEDC is conducted every 3 years, with the next census to be conducted in 2027.

School Education

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.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Year 3 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> Reading Writing Numeracy 	84% 87% 84% 65% 69% 63%	79.9% 85.5% 84.1% 56.8% 66.9% 62.6%	84% 87% 85% 65% 69% 63%
Year 5 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> Reading Writing Numeracy 	88% 83% 85% 69% 62% 61%	84.3% 81.7% 86.1% 61.2% 60.5% 62.9%	88% 83% 87% 69% 62% 63%
Year 7 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> Reading Writing Numeracy 	84% 82% 84% 64% 62% 63%	79.5% 77.7% 81.4% 58.4% 56.8% 59.0%	84% 82% 84% 64% 62% 63%

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Year 9 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding ¹ All students:			
• Reading	80%	77.9%	80%
• Writing	79%	75.9%	79%
• Numeracy	81%	78.4%	81%
Aboriginal and Torres Strait Islander students:			
• Reading	61%	56.9%	61%
• Writing	58%	54.4%	58%
• Numeracy	58%	54.2%	58%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement	98%	99.3%	98%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification	98%	97.8%	98%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	87.1%	88%
Proportion of parents satisfied with their child's school ²	94%	90.8%	94%
Efficiency measure			
Average cost of service per student – School Education ³	New Measure	New measure	\$25,238
Discontinued measure			
Average cost of service per student: ⁴			
• Primary (Prep – Year 6)	\$19,988	\$20,058	Discontinued measure
• Secondary (Year 7 – Year 12)	\$20,413	\$20,568	
• Students with disability	\$20,464	\$20,582	

Notes:

1. The National Assessment Program – Literacy and Numeracy (NAPLAN) tests are conducted in March each year. The 2024–25 Estimated Actuals reflect results from the 2024 school year. NAPLAN proficiency levels represent the aspirational goals for achievement against these service standards and should be read in conjunction with other student achievement data.
2. The parent school opinion survey is a voluntary survey. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual represents the differences in the opinions and reflections of those participating in the survey compared to the high expectations set by state schools.
3. This is a new measure and the methodology is not comparable to the previous "Average cost of service per student" measure.
4. This service standard has been discontinued and replaced with "Average cost of service per student – School Education" to provide a single average cost that better reflects the cost of providing services for all state school students and remove duplication of students being reflected in multiple measures.

Arts Queensland¹

Objective

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

Description

Arts Queensland:

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Service: Investment programs			
Effectiveness measure			
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives ²	>90%	96%	95%
Efficiency measure			
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	90%	90%	90%
Service: Facilities management			
Effectiveness measure			
Utilisation of arts-owned and/or managed arts and cultural facilities	6.12M visitors	6.2M visitors	6.4M visitors
Efficiency measure			
Percentage cost of delivering facilities management ³	10%	10.6%	10.6%

Notes:

1. As part of the machinery-of-government changes effective 1 November 2024, this service area was transferred from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.
2. The increase in the 2025–26 Target/Estimate reflects the ongoing satisfaction with programs administered by Arts Queensland.
3. The variance between the 2024–2025 Target/Estimate and 2024–2025 Estimated Actual is due an increase in labour costs during the period.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Education	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	13,410,725	13,383,293	14,183,548
Other revenue	633,238	718,364	748,107
Total income	14,043,963	14,101,657	14,931,655
Expenses			
Early Childhood Education and Care	644,332	644,862	639,887
School Education	13,268,693	13,318,946	14,098,472
Arts Queensland	130,938	137,849	193,296
Total expenses	14,043,963	14,101,657	14,931,655
Operating surplus/deficit	..	..	..
Net assets	38,950,884	37,545,806	40,190,811
ADMINISTERED			
Revenue			
Commonwealth revenue	4,442,661	4,597,068	4,731,627
Appropriation revenue	5,770,693	5,959,191	6,301,791
Other administered revenue	..	..	..
Total revenue	10,213,354	10,556,259	11,033,418
Expenses			
Transfers to government	4,442,661	4,597,068	4,731,627
Administered expenses	5,770,693	5,959,191	6,301,791
Total expenses	10,213,354	10,556,259	11,033,418
Net assets	212	212	212

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Staffing

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

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
Early Childhood Education and Care	358	358	387
School Education ^{1,2}	77,123	77,176	77,640
Arts Queensland	121	121	121
Total FTEs³	77,602	77,655	78,148

Notes:

1. The variance between the 2024–25 Budget and 2024–25 Estimated Actual is due to seasonal factors, local staffing needs in schools and government commitments.
2. The increase in the 2025–26 Budget relates largely to additional school-based staff associated with government commitments.
3. FTEs include staff funded from all sources including State and Commonwealth funding, along with school purchases.

Capital program

The 2025–26 capital purchases of \$1.143 billion include \$994.3 million for the construction and renewal of school educational and, early childhood education and care facilities. Capital works planning targets 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. Capital program highlights in 2025–26 include:

- a further \$814.8 million over 4 years, held centrally, has been allocated for the planning and construction of new primary schools at Caloundra South (West) and Ripley Valley (White Rock) and new special schools or campuses at Central Logan (Berrinba), Coomera, Springfield/Redbank, Beenleigh, Moreton Bay South and Ipswich West
- \$490.2 million to deliver world-class learning environments for students including \$110 million for a new primary school at Holmview, and new secondary and special schools in Logan Reserve, and \$244.5 million for the expansion of existing state schools experiencing rapid enrolment growth
- \$173.7 million for the renewal (major refurbishment and replacement) of existing infrastructure and infrastructure works for meeting legislative obligations and safety requirements
- \$317.5 million to upgrade or provide additional school and early childhood education infrastructure that enhances education outcomes, including \$124.8 million for critical infrastructure upgrades to create contemporary learning environments as part of the Special School Infrastructure, Contemporary Specialist Spaces and Discrete Indigenous Community Infrastructure improvement programs
- \$26.9 million for capital asset renewal works, compliance upgrades and safety improvements and amenities upgrades across the Queensland Cultural Centre
- \$16.2 million for end of life asset replacement and renewal works at the Queensland Cultural Centre
- \$143 million for the non-state schooling sector and student hostels.

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

	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	1,347,576	1,317,687	1,143,048
Capital grants	142,093	142,059	142,950
Total capital outlays	1,489,669	1,459,746	1,285,998

1. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
2. The table excludes all statutory bodies under the Department of Education and Arts Queensland.
3. Due to limited funding across the forward years allocated in the 2024–25 Queensland Budget, there are no new schools due to open across Queensland in 2026. The Queensland Government has invested in 2026–27, and across the forward estimates to deliver significant investment in new schools across the state.

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

Administered Items

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

The Department of Education administers funds on behalf of the state for non-state schools, community organisations and individuals, as well as Australian Government funding for non-state schools.

Administered Items Statement

Department of Education ¹	2024–25 Adjusted Budget \$'000	2024–25 Est Actual \$'000	2025–26 Budget \$'000
STATE FUNDING			
Assistance to non-state sector			
Assistance to non-state schools			
Recurrent funding for non-state schools			
General recurrent grants	912,427	947,442	1,002,368
Grammar school endowments	164	164	164
School Transport	8,930	8,969	9,525
Total recurrent funding for non-state schools	921,521	956,575	1,012,057
Capital assistance for non-state schools			
Capital assistance	69,810	67,488	73,920
External Infrastructure	7,983	7,731	8,430
Non-State Capital Grants Other	60,000	60,000	60,000
Total capital assistance for non-state schools	137,793	135,219	142,350
Total assistance for non-state schools	1,059,314	1,091,794	1,154,407
Assistance to other non-state sector			
Student Hostels			
Recurrent	224	211	217
Capital	100	100	100
Total Student Hostels	324	311	317
Textbook and resource allowances - non state schools	37,133	36,885	39,187
Weekend and vacation travel	44	44	44
Community Organisations	5,132	5,115	5,217
Non-state Accreditation Board	2,217	2,217	1,241
Total Assistance to other non-state sector	44,850	44,572	46,006
Total Assistance to non-state sector	1,104,164	1,136,366	1,200,413
Other			
Textbook and resource allowance - state	52,911	52,313	53,286
Queensland Curriculum and Assessment Authority	88,076	88,076	88,960
Other	100	100	100
Total State Funding	1,245,251	1,276,855	1,342,759
Australian Government assistance to non-state education	4,442,661	4,597,068	4,731,627
TOTAL SCHOOL EDUCATION ADMINISTERED ITEMS	5,687,912	5,873,923	6,074,386
Arts Queensland - Statutory Bodies (Administered)²	82,781	85,268	227,405
TOTAL ADMINISTERED DEPARTMENT OF EDUCATION	5,770,693	5,959,191	6,301,791

1. Table excludes transfers of Administered revenue to government.

2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Budgeted financial statements

Departmental income statement

The Department of Education was impacted by machinery-of-government changes effective from 1 November 2024, with the transfer of Arts Queensland from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

An analysis of the department's financial position, as reflected in the department's financial statements, is provided below.

Controlled income statement

Total controlled expenses are estimated to be \$14.932 billion in 2025–26, an increase of \$830.0 million from the 2024–25 Estimated Actual. The increase mainly reflects provision for enterprise bargaining outcomes, higher depreciation expenditure, and additional expenditure associated with a range of school education related initiatives. The increase also reflects expenditure associated with additional funding as a result of the historic *Better and Fairer Schools Agreement – Full and Fair Funding* and associated Bilateral Agreement which will secure funding for Queensland schools for a decade, as well as the full year expenditure impact of Arts Queensland transferring from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts as part of the machinery-of-government changes effective November 2024.

Major changes to revenue between the 2024–25 Estimated Actual and 2025–26 Budget reflects increased appropriations for enterprise bargaining provisions, increased depreciation funding, and additional funding for a range of school education related initiatives, additional funding under the *Better and Fairer Schools Agreement – Full and Fair Funding* and associated Bilateral Agreement, as well as the full year funding impact of Arts Queensland transferring from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts as part of the machinery-of-government changes effective November 2024.

Administered income statement

Major changes in administered expenses and revenue relate to increased funding for non-state schools as determined by school funding arrangements outlined in the *Australian Education Act 2013*, *Better and Fairer Schools Agreement – Full and Fair Funding* and associated Bilateral Agreement, as well as the full year funding impact of Arts Queensland transferring from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts as part of the machinery-of-government changes effective November 2024.

Departmental balance sheet

The department's major assets are mainly in property, plant and equipment (estimated at \$39.731 billion), which is predominantly comprised of school land and buildings; and intangibles (\$37.7 million). The department's main liabilities relate to point in time estimates of payables (including accrued employee benefits) and borrowings.

Controlled income statement

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	13,410,725	13,383,293	14,183,548
Taxes	..	..	..
User charges and fees	484,035	533,057	556,041
Royalties and land rents	51	32	78
Grants and other contributions	95,869	76,758	129,362
Interest and distributions from managed funds	38,613	40,189	45,485
Other revenue	14,670	68,328	17,141
Gains on sale/revaluation of assets	..	..	..
Total income	14,043,963	14,101,657	14,931,655
EXPENSES			
Employee expenses	9,708,823	9,811,363	10,196,073
Supplies and services	2,413,575	2,288,075	2,617,735
Grants and subsidies	703,086	734,704	782,104
Depreciation and amortisation	1,146,777	1,189,467	1,259,887
Finance/borrowing costs	25,691	27,272	24,655
Other expenses	45,283	50,048	50,473
Losses on sale/revaluation of assets	728	728	728
Total expenses	14,043,963	14,101,657	14,931,655
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	1,135,877	1,107,360	1,142,410
Receivables	139,240	219,270	221,002
Other financial assets	..	..	..
Inventories	2,077	1,787	1,787
Other	43,418	41,996	42,219
Non-financial assets held for sale	..	..	..
Total current assets	1,320,612	1,370,413	1,407,418
NON-CURRENT ASSETS			
Receivables	1	..	..
Other financial assets	..	..	..
Property, plant and equipment	38,519,379	37,085,205	39,731,447
Intangibles	35,637	39,871	37,725
Other	..	..	..
Total non-current assets	38,555,017	37,125,076	39,769,172
TOTAL ASSETS	39,875,629	38,495,489	41,176,590
CURRENT LIABILITIES			
Payables	286,561	307,301	322,870
Accrued employee benefits	190,610	189,858	222,155
Interest bearing liabilities and derivatives	20,279	19,664	20,605
Provisions	..	..	..
Other	89,376	94,408	94,568
Total current liabilities	586,826	611,231	660,198
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	337,691	338,224	325,353
Provisions	228	228	228
Other	..	..	..
Total non-current liabilities	337,919	338,452	325,581
TOTAL LIABILITIES	924,745	949,683	985,779
NET ASSETS/(LIABILITIES)	38,950,884	37,545,806	40,190,811
EQUITY			
TOTAL EQUITY	38,950,884	37,545,806	40,190,811

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	13,404,644	12,897,824	14,183,548
User charges and fees	493,825	542,847	564,505
Royalties and land rent receipts	51	32	78
Grants and other contributions	91,869	72,758	125,362
Interest and distribution from managed funds received	38,613	40,189	45,485
Taxes	..	..	..
Other	21,436	75,094	28,793
Outflows:			
Employee costs	(9,672,141)	(9,762,172)	(10,163,776)
Supplies and services	(2,428,961)	(2,313,461)	(2,616,478)
Grants and subsidies	(702,627)	(734,245)	(782,104)
Borrowing costs	(25,691)	(27,272)	(24,655)
Other	(49,579)	(54,344)	(55,466)
Net cash provided by or used in operating activities	1,171,439	737,250	1,305,292
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	(11,342)	(11,342)	2,050
Outflows:			
Payments for non-financial assets	(1,342,576)	(1,317,687)	(1,143,048)
Payments for investments	..	..	..
Loans and advances made	3,896	3,896	(2,000)
Net cash provided by or used in investing activities	(1,350,022)	(1,325,133)	(1,142,998)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	(3,896)	(3,896)	2,000
Equity injections	207,727	(174,225)	(51,499)
Appropriated equity injections	207,727	(174,225)	(51,499)
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	572	572	(13,755)
Finance lease payments	(187)	(187)	(187)
Equity withdrawals	(47,865)	(48,168)	(63,803)
Appropriated equity withdrawals	(47,865)	(48,168)	(63,803)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	156,351	(225,904)	(127,244)
Net increase/(decrease) in cash held	(22,232)	(813,787)	35,050
Cash at the beginning of financial year	1,131,058	1,862,616	1,107,360
Cash transfers from restructure	27,051	58,531	..
Cash at the end of financial year	1,135,877	1,107,360	1,142,410

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	5,770,693	5,959,191	6,301,791
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	4,442,661	4,597,068	4,731,627
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	10,213,354	10,556,259	11,033,418
EXPENSES			
Employee expenses	..	..	..
Supplies and services	3	3	3
Grants and subsidies	5,770,690	5,959,188	6,301,788
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	4,442,661	4,597,068	4,731,627
Total expenses	10,213,354	10,556,259	11,033,418
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	212	212	212
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	212	212	212
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	212	212	212
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)	212	212	212
EQUITY			
TOTAL EQUITY	212	212	212

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

Department of Education*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	5,770,693	5,942,139	6,301,791
User charges and fees	..	73	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	4,442,661	4,597,068	4,731,627
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	28	..
Outflows:			
Employee costs	..	..	..
Supplies and services	(3)	(3)	(3)
Grants and subsidies	(5,770,690)	(5,959,188)	(6,301,788)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,442,661)	(4,597,068)	(4,731,627)
Net cash provided by or used in operating activities	..	(16,951)	..
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	1,675	..	..
Appropriated equity injections	1,675	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(1,675)	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	(1,675)	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(16,951)	..
Cash at the beginning of financial year	212	17,163	212
Cash transfers from restructure	..	..	..
Cash at the end of financial year	212	212	212

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Statutory bodies

Queensland Curriculum and Assessment Authority

Overview

The Queensland Curriculum and Assessment Authority's (QCAA) vision is to lead curriculum and assessment for a future-ready Queensland.

The QCAA's purpose is to provide high-quality curriculum, assessment and reporting services that enable equity, excellence, public confidence, and lifelong learning.

The QCAA's goals are achieved through the following objectives:

- delivering high-quality and future-focused resources and services
- understanding and responding to the needs of stakeholders
- acting with professionalism and integrity.

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

- *A better lifestyle through a stronger economy*
- *A plan for Queensland's future.*

By providing expert curriculum, assessment and reporting services to Queensland's education community, the agency contributes to the foundations of a stronger economy, and a future-ready Queensland.

Key deliverables

In 2025–26, QCAA will:

- continue to develop resources and deliver professional development to support schools to implement the Australian Curriculum in Queensland and the recently revised senior syllabuses
- review the Queensland Certificate of Individual Achievement (QCIA) and its supporting *Guideline for Individual Learning* to ensure they remain fit-for-purpose and responsive to the needs of learners working towards a QCIA
- continue to administer the National Assessment Program – Literacy and Numeracy (NAPLAN) in Queensland schools, and implement strategies that support increased test participation
- continue to mature its regulatory systems and processes by using a more risk-based approach in key quality assurance activities like endorsement and confirmation, and by actioning strategies to better facilitate workforce participation and reduce workload
- continue to investigate the potential for digitally-enabled external assessments in the senior phase of learning by conducting small-scale trials of online assessments and systems
- review and respond to the recommendations for improvements made in the final report of the independent evaluation of the new Queensland Certificate of Education system to ensure it continues to prepare young Queenslanders for the future
- continue to provide schools with informed advice that responds to identified benefits, opportunities and challenges of artificial intelligence technologies
- continue to enhance its public reporting by expanding and modernising interfaces for accessing information on system and school performance.

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

Performance statement

Queensland Curriculum and Assessment Authority

Objective

To contribute to the foundations of a stronger economy and a future-ready Queensland by providing expert curriculum, assessment and reporting services to Queensland's education community.

Description

The QCAA is responsible for kindergarten guidelines and senior secondary syllabus development, and for providing resources and services to help teachers develop curriculum, teaching and learning programs from kindergarten to Year 12. It also provides testing, assessment, moderation, certification and vocational education and training services to Queensland's education community.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall client satisfaction with syllabuses and support materials developed by the QCAA ¹ .	93%	95%	85%
Quality of certification processes: the percentage of Year 12 students whose Queensland Certificate of Education (QCE) eligibility status changed following a review process	0.01%	0.01%	0.01%
Efficiency measures			
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy student reports ^{2,3}	\$45	\$43	\$45
Average cost per student of delivering the QCE system ³	\$673	\$672	\$682

Notes:

1. The variance between the 2024–25 Target/Estimate and the 2025–26 Target/Estimate is due to the redevelopment of the entire suite of senior syllabuses and the revised P–10 Australian Curriculum. Schools are still becoming familiar with the new curriculum content, and this is likely to have an impact on the response rate and overall satisfaction.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the actual CPI increase being less than anticipated.
3. The variance between the 2024–25 Estimated Actual and the 2025–26 Target/Estimate and increase to the 2025–26 Target/Estimate is due to enterprise bargaining agreement increases for permanent and temporary staff, combined with an increase in the remuneration rates for casual employees.

Budgeted summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Curriculum, assessment and certification	307	310	307
Total FTEs	307	310	307

Capital program

The capital expenditure in both 2024–25 and 2025–26 will be used to deliver enhancements to the QCAA Portal information technology system. This is in line with the QCAA's commitment to understand and respond to the needs of stakeholders. The variance between the 2024–25 Budget and the 2024–25 Estimated Actual is due to the development of new systems to support quality assurance processes and logistics for the QCE system.

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	1,200	3,025	3,200
Total capital outlays	1,200	3,025	3,200

Further information about the QCAA's capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

The QCAA's total revenue is estimated to be \$98.6 million in 2025–26, an increase of approximately \$1.1 million from the 2024–25 budget.

This increase in the 2025–26 Budget is primarily driven by higher grant funding and increased revenue from user charges and fees.

The higher grant income is due to funding for the scheduled wage rate increase under the relevant Enterprise Bargaining Agreement (EBA).

Additionally, growth in user charges and fees is attributed to higher service fee revenue from international students in Queensland and the onboarding of additional offshore schools.

The QCAA's total expenses are estimated to be \$98.2 million in 2025–26, an increase of approximately \$1.9 million from the 2024–25 budget.

This increase in the 2025–26 Budget is mainly due to higher employee expenses associated with the EBA wage rate increase.

Balance sheet

The QCAA's estimated major assets in 2025–26 are cash (\$40.7 million) and intangibles (\$18.5 million). All intangible assets of the QCAA consist entirely of internally developed software applications.

The QCAA's main liabilities relate to payables for trade creditors and accrued employment benefits. The balance sheet is mainly driven by receivables and payables, which vary as they become due, with no identified factors expected to significantly affect these balances.

Income statement

Queensland Curriculum and Assessment Authority	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	1,257	1,739	1,784
Grants and other contributions	93,935	93,166	94,298
Interest and distributions from managed funds	2,210	2,497	2,480
Other revenue	47	10	14
Gains on sale/revaluation of assets	..	..	..
Total income	97,449	97,412	98,576
EXPENSES			
Employee expenses	68,563	68,006	70,042
Supplies and services	24,350	25,492	24,563
Grants and subsidies	..	..	..
Depreciation and amortisation	3,232	3,445	3,478
Finance/borrowing costs	..	..	..
Other expenses	137	131	144
Losses on sale/revaluation of assets	..	..	..
Total expenses	96,282	97,074	98,227
OPERATING SURPLUS/(DEFICIT)	1,167	338	349

Balance sheet

Queensland Curriculum and Assessment Authority	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	42,309	39,578	40,704
Receivables	1,538	1,916	1,944
Other financial assets	..	..	..
Inventories	..	..	..
Other	510	567	567
Non-financial assets held for sale	..	..	..
Total current assets	44,357	42,061	43,215
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,915	2,472	2,452
Intangibles	16,988	18,788	18,530
Other	..	..	..
Total non-current assets	19,903	21,260	20,982
TOTAL ASSETS	64,260	63,321	64,197
CURRENT LIABILITIES			
Payables	2,882	3,325	3,325
Accrued employee benefits	1,178	1,545	2,059
Interest bearing liabilities and derivatives	..	..	..
Provisions	1,532	422	435
Other	37	37	37
Total current liabilities	5,629	5,329	5,856
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	5,629	5,329	5,856
NET ASSETS/(LIABILITIES)	58,631	57,992	58,341
EQUITY			
TOTAL EQUITY	58,631	57,992	58,341

Cash flow statement

Queensland Curriculum and Assessment Authority	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,496	2,035	1,640
Grants and other contributions	93,935	93,166	94,298
Interest and distribution from managed funds received	2,210	2,437	2,480
Taxes	..	..	..
Other	2,598	2,802	3,098
Outflows:			
Employee costs	(68,551)	(67,620)	(69,556)
Supplies and services	(26,812)	(27,452)	(27,345)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(380)	(318)	(289)
Net cash provided by or used in operating activities	4,496	5,050	4,326
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,200)	(3,025)	(3,200)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,200)	(3,025)	(3,200)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	3,296	2,025	1,126
Cash at the beginning of financial year	39,013	37,553	39,578
Cash transfers from restructure	..	..	..
Cash at the end of financial year	42,309	39,578	40,704

Library Board of Queensland

Overview

The State Library of Queensland (State Library) is the leading reference and research library in Queensland. Our vision is to be a library of influence, inspiring and connecting people through knowledge, storytelling and creativity.

The purpose of the State Library is to collect and preserve Queensland's cultural and documentary memory, providing free access to information, fostering knowledge and learning. The State Library partners with local government to realise the potential of public libraries and Indigenous Knowledge Centres (IKC) across the state. The State Library's strategic objectives include:

- Collecting memories – sharing knowledge and stories through our collections
- Enriching experiences – engaging our audiences through discovery, participation and learning
- People and communities – building enduring, collaborative engagements and partnerships.

The State Library contributes to the *Government's objectives for the community*¹ by working to provide *A better lifestyle through a stronger economy* and *A plan for Queensland's future* by:

- relieving cost of living pressures through free access to library spaces, collections and services
- creating better lifestyles through local government partnerships for libraries and IKCs which contribute to the liveability of local communities
- delivering digital inclusion programs to ensure a stronger economy by expanding opportunities to participate in the digital economy
- preparing young Queenslanders for the future by creating safe, meaningful and memorable experiences onsite, online and in libraries and IKCs
- building world-class cultural experiences for Queenslanders and visitors, contributing to the Olympic and Paralympic Games legacy.

Key deliverables

In 2025–26, State Library will:

- invest \$2.6 million over 4 years to support Braille House and Vision Australia Queensland services
- increase engagement with regional Queenslanders to provide free access to information, knowledge and learning
- build cultural experiences that celebrate Queensland's unique cultures and identities
- develop new funding models to deliver transformational change for all regions in Queensland, driving economic opportunities, improved social outcomes and greater digital inclusion
- transform The Corner and optimise building spaces to meet demand and deliver positive experiences for visitors.

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

Performance statement

Library Board of Queensland

Objective

To collect and preserve Queensland's cultural and documentary memory, providing free access to information.

Description

The State Library serves all Queenslanders through onsite and online services and partnerships with local governments, to provide free access to print, digital and original resources; information and research services; and documenting and making accessible Queensland's diverse history and stories.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall visitor satisfaction with onsite services and programs	95%	95%	95%
Visits to State Library onsite and online ¹	5.5M	6.2M	5.5M
Efficiency measure			
Average cost per visit ²	≤ \$7.50	\$5.85	≤ \$7.50

Notes:

1. Estimated visits to State Library onsite and online is projected to exceed the 2024–25 Target/Estimate due to stronger than expected online results. Online visits include visits to State Library's public websites. It also includes webpages in the library catalogue. The increased availability of digital content and access to collection material is increasing online visits to State Library.
2. Average cost per visit is anticipated to be lower than the 2024–25 Target/Estimate due to high numbers of visitors, partially offset by increased staff salary costs.

Budgeted summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Library Board of Queensland	287	287	287
Total FTEs	287	287	287

Capital program

The Library Board of Queensland has capital purchases of \$2.2 million in 2025–26 comprising:

- \$1.6 million to acquire new items for the digital, heritage and information collections
- \$638,000 to replace plant and equipment.

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	2,247	2,247	2,247
Capital grants	..	..	..
Total capital outlays	2,247	2,247	2,247

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

Financial statements

Income statement

Total Expenses are estimated to be \$97.0 million in 2025–26, the primary difference between the 2025–26 Budget and the 2024–25 Estimated Actuals relates to an increase in employee expenses including additional expenditure for funded projects as well as the Enterprise Agreement increase for public sector employees, partly offset by a reduction in supplies and services year on year due to changes in funded projects and one-off costs.

Total revenues are estimated to be \$97.0 million in 2025–26, the primary difference between the 2025–26 Budget and the 2024–25 Estimated Actual relates to grants and other contributions for funded projects.

Balance sheet

The Library Board of Queensland is projecting a net asset position of \$167.6 million at the end of the 2025–26 financial year. The major assets are property, plant and equipment (\$132.9 million), Intangibles (\$17.9 million) and cash (\$10.5 million).

Income statement

Library Board of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	4,838	5,770	6,072
Grants and other contributions	83,582	88,645	89,844
Interest and distributions from managed funds	893	1,085	1,100
Other revenue	..	369	..
Gains on sale/revaluation of assets	..	..	..
Total income	89,313	95,869	97,016
EXPENSES			
Employee expenses	36,256	37,862	39,873
Supplies and services	25,046	19,368	18,066
Grants and subsidies	27,246	30,249	30,535
Depreciation and amortisation	545	920	920
Finance/borrowing costs	..	..	..
Other expenses	200	7,470	7,470
Losses on sale/revaluation of assets	20	..	..
Total expenses	89,313	95,869	96,864
OPERATING SURPLUS/(DEFICIT)	..	..	152

Balance sheet

Library Board of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	14,158	11,874	10,547
Receivables	741	2,595	2,595
Other financial assets	8,042	6,513	6,513
Inventories	231	215	215
Other	639	1,099	1,099
Non-financial assets held for sale	..	..	..
Total current assets	23,811	22,296	20,969
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	2,202	2,202
Property, plant and equipment	130,093	131,409	132,941
Intangibles	17,028	17,317	17,912
Other	..	..	..
Total non-current assets	147,121	150,928	153,055
TOTAL ASSETS	170,932	173,224	174,024
CURRENT LIABILITIES			
Payables	1,231	915	915
Accrued employee benefits	2,814	2,854	2,854
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	1,231	2,676	2,676
Total current liabilities	5,276	6,445	6,445
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	5,276	6,445	6,445
NET ASSETS/(LIABILITIES)	165,656	166,779	167,579
EQUITY			
TOTAL EQUITY	165,656	166,779	167,579

Cash flow statement

Library Board of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	5,241	6,173	6,475
Grants and other contributions	76,404	81,467	82,666
Interest and distribution from managed funds received	893	1,085	1,100
Taxes	..	..	..
Other	311	680	311
Outflows:			
Employee costs	(36,256)	(37,862)	(39,873)
Supplies and services	(17,868)	(19,368)	(18,066)
Grants and subsidies	(27,246)	(30,249)	(30,535)
Borrowing costs	..	..	..
Other	(914)	(1,006)	(1,006)
Net cash provided by or used in operating activities	565	920	1,072
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	695	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,247)	(2,247)	(2,247)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,552)	(2,247)	(2,247)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	(152)
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	(152)
Net increase/(decrease) in cash held	(987)	(1,327)	(1,327)
Cash at the beginning of financial year	15,145	13,201	11,874
Cash transfers from restructure	..	..	..
Cash at the end of financial year	14,158	11,874	10,547

Queensland Art Gallery

Overview

The vision of the Queensland Art Gallery | Gallery of Modern Art (the Gallery) is to be Australia's most inspiring and welcoming gallery, and a global leader in the contemporary art of Australia, Asia, and the Pacific. The Gallery's purpose is to connect people with the enduring power of art and creativity.

The Gallery's strategic objectives are:

- Collections and exhibitions – Build Queensland's collection of works of art and deliver compelling exhibitions
- Transformative experiences – Present transformative experiences and programs that enhance audience engagement, knowledge and wellbeing
- First Nations engagement – Respect and represent Aboriginal peoples, Torres Strait Islander peoples and Australian South Sea Islander peoples, and work together towards meaningful reconciliation
- Partners and supporters – Value and build our community of supporters and deepen their engagement with the Gallery.

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

- *A better lifestyle through a stronger economy.* The Gallery's special exhibitions and events program drives the Gallery's significant contribution to the state's economy, as well as strengthening Queensland's cultural tourism offer.
- *A plan for Queensland's future.* Access to diverse learning and cultural experiences through the visual arts helps prepare young Queenslanders for the future. The Gallery's internationally renowned *Asia Pacific Triennial of Contemporary Art* elevates Queensland's arts and cultural profile in the lead up to the Brisbane 2032 Olympic and Paralympic Games.

Key deliverables

In 2025–26, the Gallery will:

- present the winter 2025 free exhibition *Wonderstruck*, featuring works by Australian and international artists from the Gallery's Collection and interactive projects for all ages, including children and families
- deliver a summer 2025 ticketed exhibition by renowned Icelandic–Danish contemporary artist Olafur Eliasson, including a major publication and cinema program
- present *kith and kin* by Queensland artist Archie Moore (Kamilaroi/Bigambul), the first showing of this major work since it won — in a first by an Australian artist — the prestigious Golden Lion for Best National Participation at the 2024 Venice Biennale, Italy
- present the Asia Pacific Triennial showcase exhibition, touring from QAGOMA to the Victoria and Albert Museum, South Kensington, London, in May 2026
- unveil *The BIG HOSE* by Tony Albert (Girramay/Yidinyji/Kuku Yalanji) and Nell (NSW) – the first permanent artist-led, interactive play sculpture for kids at the Queensland Cultural Centre
- continue to tour exhibitions and programs throughout regional Queensland, presenting exhibitions in 8 regional gallery venues and providing the Kids on Tour program to more than 200 community venues.

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

Performance statement

Queensland Art Gallery

Objective

To engage audiences through an inspiring and inclusive visual arts program.

Description

The Gallery:

- builds Queensland's collection of works of art and delivers compelling exhibitions
- presents experiences and programs that enhance engagement, knowledge, and wellbeing for diverse audiences
- engages with partners and supporters to generate revenue to support art and cultural outcomes for Queensland.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Service: Queensland Art Gallery			
Effectiveness measures			
Overall audience satisfaction with exhibitions and programs	≥ 92%	92%	≥ 92%
Visits to Queensland Art Gallery | Gallery of Modern Art onsite and at touring venues ¹	1.2M	1.1M	1.2M
Non-Government revenue as a percentage of total revenue	≥ 30%	30%	≥ 30%
Efficiency measure			
Average cost per visit to onsite exhibitions and programs	≤ \$10.00	\$10.00	≤ \$10.00

Notes:

1. Factors influencing the variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual include lower than projected onsite visitation as well as an unscheduled closure of 5 days due to Ex-Tropical Cyclone Alfred.

Budgeted summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Art Gallery	300	300	300
Total FTEs	300	300	300

Note:

1. The Gallery's core staffing establishment is approximately 250 FTEs per year, plus an average of 50 casual and temporary FTEs, noting that casual and temporary employment fluctuates considerably during the year to meet exhibition-driven demands and a natural visitation peak during public and school holidays.

Capital program

The Queensland Art Gallery has capital purchases of \$2.8 million in 2025–26 comprising:

- \$2.5 million of donated funds to acquire works for the art gallery's collection
- \$300,000 to replace other property, plant and equipment.

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	2,800	3,800	2,800
Total capital outlays	2,800	3,800	2,800

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

The increase in the 2024–25 Estimated Actual is principally due to the construction of a play sculpture and the purchase of works of art for the collection. These costs are fully met by donated funds through the Queensland Art Gallery Foundation.

Financial statements

Income statement

Total expenses are estimated to be \$73.0 million in 2025–26, an increase of \$0.7 million from the 2024–25 Estimated Actual, mainly due to an increase in rental expenditure received free of charge, as a result of increased market value of rent.

Total revenues are estimated to be \$75.7 million in 2025–26, a decrease of \$0.129m from the 2024–25 Estimated Actual, mainly due to a decrease in Grants towards exhibition programs.

Balance sheet

The Queensland Art Gallery is projecting a net position of \$753.5 million at the end of the 2025–26 financial year. This reflects the investment in property, plant and equipment of \$706.9 million that mainly relates to the Queensland Art Gallery's extensive art collection.

Income statement

Queensland Art Gallery	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	13,000	11,000	11,000
Grants and other contributions	57,921	61,394	60,062
Interest and distributions from managed funds	1,355	2,098	2,524
Other revenue	605	55	152
Gains on sale/revaluation of assets	1,325	1,325	2,005
Total income	74,206	75,872	75,743
EXPENSES			
Employee expenses	35,087	38,551	38,486
Supplies and services	20,582	20,164	19,631
Grants and subsidies	..	..	..
Depreciation and amortisation	615	1,213	1,177
Finance/borrowing costs	..	..	..
Other expenses	12,369	12,369	13,703
Losses on sale/revaluation of assets	..	..	..
Total expenses	68,653	72,297	72,997
OPERATING SURPLUS/(DEFICIT)	5,553	3,575	2,746

Balance sheet

Queensland Art Gallery	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	10,775	17,109	13,424
Receivables	1,222	1,347	1,347
Other financial assets	..	..	..
Inventories	731	876	876
Other	347	270	270
Non-financial assets held for sale	..	..	..
Total current assets	13,075	19,602	15,917
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	38,481	39,130	40,286
Property, plant and equipment	690,064	697,790	706,968
Intangibles	319	211	156
Other	165	..	..
Total non-current assets	729,029	737,131	747,410
TOTAL ASSETS	742,104	756,733	763,327
CURRENT LIABILITIES			
Payables	1,318	2,422	2,422
Accrued employee benefits	2,654	2,693	2,693
Interest bearing liabilities and derivatives	92	464	423
Provisions	..	..	..
Other	2,223	2,299	1,554
Total current liabilities	6,287	7,878	7,092
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	471	1,850	1,484
Provisions	..	..	..
Other	1,338	1,298	1,298
Total non-current liabilities	1,809	3,148	2,782
TOTAL LIABILITIES	8,096	11,026	9,874
NET ASSETS/(LIABILITIES)	734,008	745,707	753,453
EQUITY			
TOTAL EQUITY	734,008	745,707	753,453

Cash flow statement

Queensland Art Gallery	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	13,000	11,000	11,000
Grants and other contributions	42,781	45,531	42,872
Interest and distribution from managed funds received	1,355	2,098	2,524
Taxes	..	..	..
Other	635	85	182
Outflows:			
Employee costs	(35,087)	(38,881)	(38,486)
Supplies and services	(19,612)	(19,194)	(18,661)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(729)	(729)	(758)
Net cash provided by or used in operating activities	2,343	(90)	(1,327)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	2,501	3,501	2,501
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,800)	(3,800)	(2,800)
Payments for investments	(1,130)	(1,130)	(1,652)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,429)	(1,429)	(1,951)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(179)	(407)	(407)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(179)	(407)	(407)
Net increase/(decrease) in cash held	735	(1,926)	(3,685)
Cash at the beginning of financial year	10,040	19,035	17,109
Cash transfers from restructure	..	..	..
Cash at the end of financial year	10,775	17,109	13,424

Queensland Museum

Overview

The Queensland Museum's purpose is to celebrate the cultural, social and natural heritage of Queensland.

The Queensland Museum's vision is to be a world class museum: where everyone is welcome to discover Queensland and share authentic, inspiring stories.

Queensland Museum's strategic objectives are:

- Collections: manage, preserve, and renew our collections as the best example of Queensland's past to inform our present and inspire our future
- Research: increase visibility, understanding and appreciation of Queensland through relevant, evidence-based research
- Engagement: captivate diverse audiences with participatory experiences that foster understanding, learning and social connection
- Sustainability: be a visionary, entrepreneurial museum network that delivers triple-bottom-line benefits—people, profit, and planet.

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

- *A better lifestyle through a stronger economy* by respecting your money, investing Queensland Government funding responsibly and growing non-government support through commercial revenue, strategic partnerships, and philanthropy; growing regional economies through state-wide programming and vibrant museums in Ipswich, Toowoomba, and Townsville; and supporting Queensland's vital existing and emerging industries by leading the museum sector and delivering exhibitions and major events that drive tourism and economic growth
- *A plan for Queensland's future* by preparing young Queenslanders through and engaging experiences that spark curiosity and foster lifelong learning, delivering a state-wide education loans service, curriculum-aligned learning resources, and teacher professional development programs; and conserving our pristine environment by identifying, documenting, and preserving Queensland's biodiversity, leading research into critical ecosystems, and raising awareness of climate change and its impact on the natural world.

Key deliverables

In 2025–26, Queensland Museum will:

- invest \$3.8 million over 3 years to support maintenance at the Queensland Museum Tropics in Townsville
- foster a vibrant arts and culture scene by delivering world-class exhibitions and signature events that celebrate Queensland's unique stories, cultures and ecosystems while driving tourism outcomes
- create accessible, multi-channel, audience-focussed experiences that deepen engagement with our collections and research and respond to contemporary social issues
- future-proof the State Collection through investment in best-practice collection care, management, and digitisation initiatives
- drive multidisciplinary research with real-world impact in priority areas of climate change, essential ecosystems, and the Great Barrier Reef
- champion repatriation and embed the languages, knowledge and histories of Aboriginal peoples and Torres Strait Islander peoples across all aspects of our work.

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

Performance statement

Queensland Museum

Objective

To build and care for the State Collection and create experiences that explore Queensland's unique stories.

Description

The Queensland Museum:

- manages, preserves, and curates the State Collection as the foremost representation of Queensland's story – past, present and future
- enhances the visibility, understanding and appreciation of Queensland through relevant, evidence-based research
- captivates diverse audiences with participatory experiences that foster understanding, learning and social connection.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall audience satisfaction with Queensland Museum experiences	95%	95%	95%
Attendances at Queensland Museum experiences (onsite and offsite)	2.14M	2.33M	2.33M
Non-Government revenue as a percentage of total revenue	28%	26.83%	30%
Efficiency measure			
Average cost per access to Queensland Museum services (base operating grant)	\$10.73	\$11.90	\$10.57

Budgeted summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Museum	255	255	255
Total FTEs	255	255	255

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by Service Area.

Capital program

The 2024–25 financial year is the first where materiality thresholds for reporting were achieved. For the first half of financial year, funding for critical maintenance at Queensland Museum Rail Workshops Ipswich and Queensland Museum Cobb+Co, Toowoomba was included in *Budget Paper No. 3: Capital Statement*. This funding was then recategorised from capital funding to services funding.

Queensland Museum has capital purchases of \$1.65 million in 2025–26 comprising operational property, plant and equipment, as well as new touring exhibition plant and equipment. Inclusive is new building leases for collection storage.

Financial statements

Income statement

Total expenses are estimated to be \$77.4 million in 2025–26, an increase of \$3.1 million from the 2024–25 Estimated Actual. This is attributed to increases in employee related costs around incremental increases, impacts of casual uplift in loading rates and maintenance costs.

Total revenues are estimated to be \$70.5 million in 2025–26, an increase of \$3.2 million from the 2024–25 Estimated Actual due to increased admission fees from longer exhibition display periods through the financial year and new limited life funding for maintenance.

The operating deficit primarily relates to depreciation expenses on the Queensland Museum's property assets. Depreciation is a non-cash expense and therefore the deficit has no adverse impact on the Queensland Museum's financial sustainability.

Balance sheet

Queensland Museum is projecting a net asset position of \$830.1 million at the end of the 2025–26 financial year. This reflects the value of property, plant and equipment of \$814.5 million that includes the State Collection and other buildings.

Income statement

Queensland Museum	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	12,945	14,535	16,261
Grants and other contributions	50,236	50,536	52,055
Interest and distributions from managed funds	1,200	1,700	1,685
Other revenue	51	50	49
Gains on sale/revaluation of assets	400	400	410
Total income	64,832	67,221	70,460
EXPENSES			
Employee expenses	34,097	34,162	35,967
Supplies and services	25,981	29,405	30,779
Grants and subsidies	..	..	..
Depreciation and amortisation	9,067	9,786	9,638
Finance/borrowing costs	..	..	..
Other expenses	789	911	1,024
Losses on sale/revaluation of assets	..	..	..
Total expenses	69,934	74,264	77,408
OPERATING SURPLUS/(DEFICIT)	(5,102)	(7,043)	(6,948)

Balance sheet

Queensland Museum	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	19,959	19,381	16,164
Receivables	1,114	1,191	1,341
Other financial assets	414	8	10
Inventories	582	542	542
Other	424	588	719
Non-financial assets held for sale	..	..	..
Total current assets	22,493	21,710	18,776
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	3,767	3,978	4,386
Property, plant and equipment	806,419	804,569	814,538
Intangibles	848	308	268
Other	..	..	..
Total non-current assets	811,034	808,855	819,192
TOTAL ASSETS	833,527	830,565	837,968
CURRENT LIABILITIES			
Payables	2,219	3,102	2,417
Accrued employee benefits	2,686	2,790	2,790
Interest bearing liabilities and derivatives	17	277	698
Provisions	950	519	519
Other	2,573	2,563	350
Total current liabilities	8,445	9,251	6,774
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	20	163	..
Provisions	..	..	..
Other	285	1,076	1,076
Total non-current liabilities	305	1,239	1,076
TOTAL LIABILITIES	8,750	10,490	7,850
NET ASSETS/(LIABILITIES)	824,777	820,075	830,118
EQUITY			
TOTAL EQUITY	824,777	820,075	830,118

Cash flow statement

Queensland Museum	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	13,405	15,131	16,173
Grants and other contributions	42,897	42,683	47,237
Interest and distribution from managed funds received	1,200	1,700	1,685
Taxes	..	..	..
Other	1,551	1,550	1,549
Outflows:			
Employee costs	(34,097)	(34,162)	(35,967)
Supplies and services	(24,531)	(27,093)	(29,780)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(1,614)	(1,736)	(1,796)
Net cash provided by or used in operating activities	(1,199)	(1,937)	(899)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(200)	(733)	(850)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(200)	(733)	(850)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(8)	(540)	(542)
Equity withdrawals	(926)	(926)	(926)
Net cash provided by or used in financing activities	(934)	(1,466)	(1,468)
Net increase/(decrease) in cash held	(2,333)	(4,136)	(3,217)
Cash at the beginning of financial year	22,292	23,517	19,381
Cash transfers from restructure	..	..	..
Cash at the end of financial year	19,959	19,381	16,164

Queensland Performing Arts Trust

Overview

The Queensland Performing Arts Trust (QPAT) operates the Queensland Performing Arts Centre (QPAC) as a producer, a presenter, an investor, and a venue manager with a vision to be a thriving arts centre for everyone. QPAT's purpose is to contribute to the cultural, social, and intellectual development of all Queenslanders.

QPAT's strategic objectives are to:

- Create a program of performing arts that engages and inspires audiences
- Celebrate culture by presenting First Nations stories and Queensland's diverse communities on stage and online, and attracting new audiences
- Cultivate an environment for thriving and sustainable arts into the future.

The Queensland Performing Arts Trust contributes to the *Government's objectives for the community*¹ by working to provide:

- *A better lifestyle through a stronger economy* by creating compelling experiences of scale and cultural significance and creating opportunities for increased cultural tourism
- *A plan for Queensland's future* by building a diverse and engaged audience with a lifelong connection to the performing arts, supporting opportunities for young artists and teachers to connect with the stage, ensuring our workforce, venues, and systems are future ready, and increasing opportunities for First Nations Peoples and people from diverse communities to participate in arts experiences at QPAC.

Key deliverables

In 2025–26, the Queensland Performing Arts Trust will:

- invest \$8 million over 4 years to support the continuation of existing Queensland Performing Arts Centre programs
- curate and deliver a layered arts program featuring performances from local, national, and international artists
- deliver an opening program for the new theatre
- program and deliver Clancestry 2025, QPAC's signature First Nations Festival
- develop and deliver a performing arts education program in collaboration with Queensland education institutions and schools
- contribute to planning and direction of the Cultural Olympiad
- support exclusive and premiere performances for Brisbane
- support the growth of technical theatre skills throughout Queensland
- work with Arts Queensland on delivering the ongoing renewal and refurbishment of infrastructure on site.

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

Performance statement

Queensland Performing Arts Trust

Objective

To engage audiences through an inspiring and inclusive performing arts program.

Description

The Queensland Performing Arts Trust (QPAT):

- presents a relevant and compelling performing arts program that features a breadth of artform
- enhances engagement, knowledge and wellbeing for diverse audiences
- manages the venues within QPAC, generating income to support arts and cultural outcomes for Queensland.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Audience satisfaction with programming	95%	95%	95%
Visits to QPAC onsite	1.36M	1.36M	1.45M
Venue utilisation	84%	84%	84%
Non-Government revenue as a percentage of total revenue	86%	86%	86%
Efficiency measure			
Average cost per on-site attendee (base operating grant) ¹	\$8.00	\$8.00	\$6.73

Note:

1. The 2025–26 Target/Estimate has been reduced due to the increased attendance numbers following the opening of QPAC's new theatre during 2025–26.

Budgeted summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Performing Arts Trust	370	355	375
Total FTEs	370	355	375

Notes:

1. The number of casual employees on any given day varies according to the number of performances scheduled.
2. Forecast staffing increases in 2025–26 are due to the opening of QPAC's new theatre.

Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	3,970	3,970	8,000
Capital grants	..	..	..
Total capital outlays	3,970	3,970	8,000

Further information about the Queensland Performing Arts Trust capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

Total expenses are estimated to be \$92.4 million in 2025–26, an increase of \$12.1 million from the 2024–25 Estimated Actual mainly due to the opening of the new theatre which requires additional staff and incurs higher operating costs to support its ongoing operations. In addition, CPI related increases in business-as-usual operating costs have also contributed to the increase in total expenses.

Total revenues are estimated to be \$92.4 million in 2025–26, an increase of \$6.9 million from the 2024–25 Estimated Actual mainly due to the Lyric Theatre being closed for 2 months in 2024–25, whereas it will operate for the full year in 2025–26.

Balance sheet

The Queensland Performing Arts Trust is projecting a net asset position of \$32 million at the end of the 2025–26 financial year. The major assets are cash assets and property, plant and equipment of \$19.7 million and \$22.5 million respectively.

Income statement

Queensland Performing Arts Trust	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	52,726	58,558	68,520
Grants and other contributions	18,364	23,743	21,068
Interest and distributions from managed funds	2,003	3,204	2,848
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	73,093	85,505	92,436
EXPENSES			
Employee expenses	37,832	36,092	42,902
Supplies and services	24,855	33,799	38,998
Grants and subsidies	..	..	..
Depreciation and amortisation	1,813	1,789	1,829
Finance/borrowing costs	..	..	..
Other expenses	8,593	8,692	8,707
Losses on sale/revaluation of assets	..	..	..
Total expenses	73,093	80,372	92,436
OPERATING SURPLUS/(DEFICIT)	..	5,133	..

Balance sheet

Queensland Performing Arts Trust	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	21,000	22,181	15,482
Receivables	2,310	2,075	2,361
Other financial assets	..	200	..
Inventories	375	354	454
Other	331	1,451	1,492
Non-financial assets held for sale	..	..	..
Total current assets	24,016	26,261	19,789
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	12,387	16,289	22,460
Intangibles	3	..	..
Other	..	..	..
Total non-current assets	12,390	16,289	22,460
TOTAL ASSETS	36,406	42,550	42,249
CURRENT LIABILITIES			
Payables	2,729	4,390	4,490
Accrued employee benefits	1,786	2,356	2,376
Interest bearing liabilities and derivatives	39	478	519
Provisions	..	..	..
Other	710	1,212	1,231
Total current liabilities	5,264	8,436	8,616
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	19	2,066	1,585
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	19	2,066	1,585
TOTAL LIABILITIES	5,283	10,502	10,201
NET ASSETS/(LIABILITIES)	31,123	32,048	32,048
EQUITY			
TOTAL EQUITY	31,123	32,048	32,048

Cash flow statement

Queensland Performing Arts Trust	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	56,989	62,621	72,483
Grants and other contributions	10,286	15,665	12,990
Interest and distribution from managed funds received	2,003	3,204	2,848
Taxes	..	..	..
Other	2,310	2,310	2,310
Outflows:			
Employee costs	(37,842)	(36,272)	(42,882)
Supplies and services	(27,094)	(36,518)	(41,363)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(4,731)	(4,830)	(4,845)
Net cash provided by or used in operating activities	1,921	6,180	1,541
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	200	200
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(3,970)	(3,970)	(8,000)
Payments for investments	..	(200)	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(3,970)	(3,970)	(7,800)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	(411)	(440)
Equity withdrawals	..	(7,000)	..
Net cash provided by or used in financing activities	..	(7,411)	(440)
Net increase/(decrease) in cash held	(2,049)	(5,201)	(6,699)
Cash at the beginning of financial year	23,049	27,382	22,181
Cash transfers from restructure	..	..	..
Cash at the end of financial year	21,000	22,181	15,482

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 Commonwealth 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.

