

DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024–25



SERVICE DELIVERY STATEMENTS

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



Queensland
Government

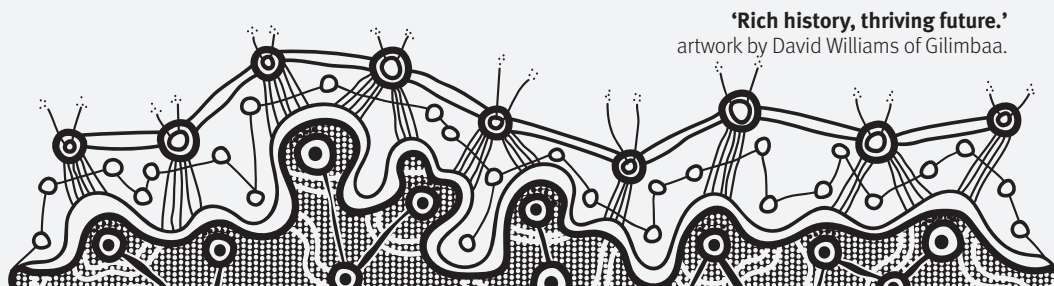
2024–25 Queensland Budget Papers

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Regional Action Plans

The budget papers are available online at budget.qld.gov.au

First Nations acknowledgement

Queensland Treasury acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and custodians of the land. We recognise their connection to land, sea and community, and pay our respects to Elders past, present and emerging.



'Rich history, thriving future.'
artwork by David Williams of Gilimbaa.

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Service Delivery Statements

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

Portfolio overview

Minister for Treaty
Minister for Aboriginal and Torres Strait Islander Partnerships
Minister for Communities
Minister for the Arts
The Honourable Leeanne Enoch MP

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

The Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts is also responsible for:

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: John Kotzas AM

Additional information about these agencies can be sourced from:

dsdsatsip.qld.gov.au

arts.qld.gov.au

des.qld.gov.au

premiers.qld.gov.au

slq.qld.gov.au

qagoma.qld.gov.au

museum.qld.gov.au

qpac.com.au

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

Overview

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

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

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

The department's strategic objectives are:

- Influence social and economic outcomes for Queenslanders, including ensuring that Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery.
- Foster safe and connected communities.
- Deliver accessible, timely and responsive community services and support for Queenslanders, including policies and services to elevate youth perspectives.
- Enhance Queenslanders' access to arts and culture.

Contributions to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better Services: Deliver even better services right across Queensland.
- Great Lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Key deliverables

In 2024–25, the department will:

- lead the implementation of the Queensland Government's commitments under the National Agreement on Closing the Gap by working in partnership with Aboriginal and Torres Strait Islander organisations and communities, to support the delivery of early interventions to improve outcomes for children, young people and families, and in turn, break intergenerational cycles of disadvantage and help prevent youth offending
- collaborate with government agencies to increase government procurement with First Nations owned businesses through the *Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy*, and work with stakeholders and communities to increase First Nations economic development and employment opportunities
- work with the First Nations Treaty Institute and the Truth-telling and Healing Inquiry as provided for in the *Path to Treaty Act 2023*
- implement the *Communities 2032 Action Plan (2022–2025)* to enable Queensland communities to support and empower every person to connect, participate, contribute and thrive, and continue to engage with non-government organisations to rebuild the Queensland community services sector by growing workforce and industry capacity and capability

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

- strengthen the critical role neighbourhood centres play in Queensland's communities and support their ongoing sustainability through *Neighbourhood Centres — Our Shared Vision for a Vibrant Neighbourhood Centre System in Queensland*
- deliver resilience and capability building initiatives to communities impacted by Tropical Cyclone Jasper, South Queensland Severe Thunderstorms and Southern Queensland Bushfires, to support long-term human and social recovery
- support jobs pathways and employment opportunities for veterans through the Veterans' Employment Pathway and Queensland Veterans' Portal
- lead the delivery of new strategies to support young Queenslanders and Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual, plus (LGBTQIA+) communities
- develop and implement strategies related to First Nations fashion, and Arts and Disability, to deliver key priorities of *Grow 2022–2026*, the second action plan for *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland*.

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$2.267 billion for the Cost-of-Living Rebate for households to automatically receive a \$1,000 electricity rebate in 2024–25 from the Queensland Government on their energy bills. This funding will also support Queensland's contribution of \$325 towards the small business electricity rebate.
- \$20 million for cost-of-living relief, and support for vulnerable Queensland families including:
 - \$1.3 million for community focused food programs, including a new food and nutrition initiative to help families of school aged children create nutritious, affordable meals
 - \$2.9 million over 4 years to improve warehousing arrangements for Foodbank Queensland
 - \$3.6 million over 2 years to enable OzHarvest and SecondBite to continue critical food recovery and distribution services
 - \$1.2 million over 4 years and \$300,000 per annum ongoing to support peak body Queensland Meals on Wheels
 - \$2.2 million for community financial resilience support and \$3.3 million for continued emergency relief provider funding
 - \$5.4 million over 2 years to help combat the effects of isolation and loneliness for Queensland families
- \$11.8 million to prepare for the Truth-telling and Healing Inquiry, including:
 - \$6.3 million to help community members to tell their story and support staff wellbeing
 - \$5.5 million over 3 years for research and archival specialists
- \$11.2 million over 4 years to help Close the Gap and improve outcomes for First Nations Queenslanders, including:
 - \$6.4 million in 2024–25 to continue wellbeing and community safety programs and support
 - \$3.1 million to strengthen the sector, including funding to the Queensland Aboriginal and Torres Strait Islander Coalition
 - \$1.7 million over 2 years to continue the Doomadgee Place Based Partnership and related programs
- \$28.7 million for arts and culture infrastructure renewal, including:
 - \$12 million in 2024–25 for asset renewal
 - \$11.8 million in 2024–25 for essential capital upgrades at the Queensland Cultural Centre
 - \$5 million over 3 years for urgent and unavoidable renewal works for Queensland Museum Cobb + Co and Rail Workshops infrastructure
- \$40 million to extend existing Screen Queensland industry initiatives, including \$36 million to continue the Production Attraction Strategy Incentive and the Post, Digital and Visual Effects Incentive; and \$4 million for the Digital Games program (inclusive of \$2 million of internal funding).

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

Performance statement

Treaty and Aboriginal and Torres Strait Islander Partnerships

Objective

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

Description

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

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

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall customer satisfaction with cultural heritage services provided by the department | 75% | 77% | 75% |
| Number of Aboriginal and Torres Strait Islander businesses securing government procurement ¹ | 520 | 559 | 560 |
| Value of government procurement from Aboriginal and Torres Strait Islander businesses ¹ | \$395M | \$376M | \$440M |
| Efficiency measures | | | |
| Average cost per cultural heritage search request processed | \$21 | \$21 | \$22 |
| Total cost per hour of policy development, advice and engagement provided for the Treaty and Aboriginal and Torres Strait Islander Partnerships service areas ² | \$106 | \$101 | \$103 |

Notes:

1. The 2024–25 Target/Estimate has been increased to reflect the average for the preceding 2 financial year results. The trend is expected to increase year-on-year through the implementation of the QIPP, however it is also affected by the total value of Queensland Government procurement, and other external factors.
2. The 2024–25 Target/Estimate has decreased from the 2023–24 Target/Estimate of \$106 per hour to \$103 per hour to reflect operational corporate cost savings attributable to policy development.

Community Services

Objective

Accessible, timely and responsive community services and support for Queenslanders, including young people and veterans¹.

Description

The service area:

- leads the whole-of-government *Communities 2032 Strategy*, the Queensland Government's long-term plan to create vibrant, cohesive communities that support and empower every person to connect, participate, contribute and thrive
- funds and partners with Neighbourhood Centres across the State, supporting the needs and priorities of Queensland communities and assisting individuals and families using a local, place-based approach
- supports the Queensland community service system through place-based and community-focused approaches to building community wellbeing
- facilitates the provision of low intensity supports through the Queensland Community Support Scheme to eligible people who, with a small amount of assistance, can maintain or regain their independence and continue living safely in their homes and communities
- delivers programs that increase financial resilience and ease cost of living pressures for low-income households
- leads human and social recovery and resilience in disaster-impacted communities
- assists the Queensland Government to deliver psychosocial and wellbeing supports to communities impacted by a significant traumatic event or criminal incident
- provides support to communities affected by crises and incidents, outside of traditional natural disaster responses
- implements strategies that promote and preserve the Queensland State Archive collection and make it accessible for the benefit of current and future generations
- facilitates and supports opportunities for young Queenslanders to build their leadership capabilities and be involved in shaping government policies, programs, and services on matters of importance that impact them
- ensures the Schoolies holiday period is as manageable, safe and respectful as possible for schoolies and local communities
- supports Queensland's veterans and their families through a range of policies, grants and funding programs, and training and employment opportunities.

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours ² | 80% | 94% | 80% |
| Percentage increase in online engagement with the archival collection held at Queensland State Archives ^{3,4} | 2% | 25% | 2% |
| Percentage of contracted service capacity for Direct Care and Support, and Community Connection Support used ^{5,6} | 65% | 79% | 65% |
| Percentage of service users reported as having improved life skills after receiving a Financial Literacy and Resilience service ⁷ | 65% | 49% | 60% |
| Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program ⁸ | 90% | 95% | 90% |
| Efficiency measure | | | |
| Average cost per record to manage and maintain the Queensland State Archives collection ⁹ | \$5.00 | \$3.61 | ≤\$5.00 |
| Discontinued measure | | | |
| Average cost per hour of policy development, advice provision and cross-government engagement [youth engagement] ^{10,11} | \$145 | \$150 | Discontinued measure |

Notes:

1. The updated Community Services' service area objective of 'accessible, timely and responsive community services and support for Queenslanders, including young people and veterans' now incorporates the formerly separate Youth Engagement service area.
2. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to a surge in the workforce in response to concurrent events during the disaster season. The 2024–25 Target/Estimate has not increased compared with the 2023–24 Target/Estimate as the surge workforce are not permanent staff, and the need to hire cannot be forecast for the next disaster season.
3. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to the effectiveness of the implementation of the new Queensland State Archives online engagement strategy, following the post pandemic decrease in online engagement in 2022–23. The implementation of the strategy led to a 7% increase in followers, more engagement on socials and an increase in usage of the catalogue resulting in the above target outcome.
4. The 2024–25 Target/Estimate is a 2% increase on the net total of online engagement achieved in 2023–2024.
5. The wording of this service standard has changed from the 2023–2024 *Service Delivery Statements*. The name of the service type was updated in 2022–2023 from In-Home Care to Direct Care and Support. The service standard was previously worded 'Percentage of contracted service capacity for in-home and community connection support used'. No change has been made to the calculation methodology.
6. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to service providers having the workforce capacity to deliver closer to their contracted outputs in their Service Agreements during 2023–24.
7. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to timing issues with data capture. The department is working with providers to improve the data measure and timing of data collection to ensure all service users are accurately included in the data. The 2024–25 Target/Estimate has been revised to reflect baselined actual results for 2023–2024.
8. This service standard was previously presented in the Youth Engagement service area and has been incorporated into the Community Services service area.
9. Noting the achievement of a cost per record below the 2023–24 Target/Estimate, the department has embedded a new target for 2024–25 and out-years, of less than or equal to \$5.
10. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual reflects the temporary use of additional FTEs.
11. This service standard has been discontinued as it does not align with the service area objective of 'accessible, timely and responsive community services, and support for Queenslanders, including young people and veterans.'

Arts Queensland

Objective

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

Description

The service area:

- leads the implementation of *Creative Together 2020–2030: A 10-Year Roadmap* for arts, culture and creativity in Queensland, along with its action plan *Grow 2022–2026*, across the Queensland Government in partnership with key stakeholders
- facilitates the delivery of the Queensland Government's arts and cultural priorities and administers government investment in funding programs and capital works programs
- manages the state's arts and cultural assets that 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 | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Service: Investment programs | | | |
| Effectiveness measure | | | |
| Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives ¹ | >90% | 95% | >90% |
| 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 ² | 5,820,127 visitors | 6,500,000 visitors | 6,120,000 visitors |
| Efficiency measure | | | |
| Percentage cost of delivering facilities management | <10% | 10% | 10% |

Notes:

1. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual reflects the positive impact of new, refreshed funding programs delivered through *Grow 2022–2026*, which responded to sector need, including supported industry placements
2. The variance between 2023–24 Target/Estimate and 2023–2024 Estimated Actual is due to the higher-than-expected attendance and admission at events and exhibitions at the Queensland Cultural Centre.

Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|--------------------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 439,087 | 489,816 | 517,719 |
| Other revenue | 29,894 | 37,957 | 34,854 |
| Total income | 468,981 | 527,773 | 552,573 |
| Expenses | | | |
| Treaty and Aboriginal and Torres Strait Islander Partnerships | 89,887 | 106,126 | 118,408 |
| Community Services | 205,657 | 224,102 | 247,156 |
| Arts Queensland | 174,085 | 199,771 | 187,009 |
| Total expenses | 469,629 | 529,999 | 552,573 |
| Operating surplus/deficit | (648) | (2,226) | .. |
| Net assets | 1,302,604 | 1,384,096 | 1,424,476 |
| ADMINISTERED | | | |
| Revenue | | | |
| Commonwealth revenue | .. | .. | .. |
| Appropriation revenue | 218,793 | 2,499,226 | 247,289 |
| Other administered revenue | 51,498 | 92,013 | 43,217 |
| Total revenue | 270,291 | 2,591,239 | 290,506 |
| Expenses | | | |
| Transfers to government | .. | .. | .. |
| Administered expenses | 270,291 | 2,591,239 | 290,506 |
| Total expenses | 270,291 | 2,591,239 | 290,506 |
| Net assets | (36,128) | (21,788) | (21,788) |

Note:

1. Includes state and Australian Government funding.
2. The departmental budget summary 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 | 2023–24 Adjusted Budget | 2023–24 Est. Actual | 2024–25 Budget |
|---|-------------------------|---------------------|----------------|
| Treaty and Aboriginal and Torres Strait Islander Partnerships | 337 | 411 | 405 |
| Community Services | 238 | 271 | 271 |
| Arts Queensland | 121 | 121 | 121 |
| Total FTEs | 696 | 803 | 797 |

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The variance between the 2023–24 Budget published in the 2023–24 SDS, and the 2023–24 Budget in the 2024–25 SDS, is mainly due to the re-alignment of resources due to the machinery-of-government changes announced in May 2023.

Capital program

Of the total 2024–25 capital outlays of \$133.8 million, \$119.6 million will be invested in infrastructure projects across the community, arts and cultural facilities. The 2024–25 capital grants expenditure of \$14.2 million will invest in screen industry growth, veteran support, Aboriginal and Torres Strait Islander Partnerships and community services initiatives.

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

| | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|-----------------------------------|-------------------------------|--------------------------|
| Capital purchases | 106,011 | 88,754 | 119,595 |
| Capital grants | 10,987 | 11,772 | 14,178 |
| Total capital outlays | 116,998 | 100,526 | 133,773 |

Further information about the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

There may be variations between the capital program figure quoted across papers as payments across Queensland Government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Controlled income statement

The controlled budgeted expenses for the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and Arts are estimated to be \$552.6 million in 2024–25, with revenue estimated to be \$552.6 million.

Administered income statement

The 2023–24 Estimated Actual includes \$2.267 billion of administered funding for the \$1,000 Queensland Government electricity rebate. Funding for the Queensland electricity rebates is appropriated in 2023–24 but will be applied to household bills in 2024–25.

Total administered expenses and revenue are estimated to be \$290.5 million in 2024–25.

The department administers funds for Arts statutory bodies including the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, and State Library of Queensland. Financial statements for the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust and State Library of Queensland are separately reported within the 2024–25 Service Delivery Statements.

Administered funding provided for each Arts Statutory Body entity in 2024–25 includes:

- \$74.7 million for State Library of Queensland
- \$37.5 million for Queensland Art Gallery
- \$39.7 million for Queensland Museum (including \$1.7 million of administered equity funding)
- \$11.3 million for Queensland Performing Arts Trust.

The department also administers payments for natural disasters on behalf of the Queensland Government and the Australian Government, for example, Emergency Hardship Assistance Grants, Essential Services Hardship Assistance Grants, Essential Household Contents Grants, Structural Assistance Grants and the Essential Services Safety and Reconnection Grants.

The department also administers payments for Screen Queensland and the Queensland Veterans Council.

Departmental balance sheet

The department's controlled balance sheet is primarily represented by property, plant and equipment. The net asset position will remain consistent, with movements primarily resulting from the effect of annual asset revaluation and capitalisation of properties. Total departmental assets are estimated to be \$1.443 billion as at 30 June 2025.

Controlled income statement

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 439,087 | 489,816 | 517,719 |
| Taxes | .. | .. | .. |
| User charges and fees | 28,935 | 31,195 | 32,151 |
| Royalties and land rents | 67 | 74 | 76 |
| Grants and other contributions | 325 | 4,762 | 2,100 |
| Interest and distributions from managed funds | .. | 60 | 60 |
| Other revenue | 567 | 1,866 | 467 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 468,981 | 527,773 | 552,573 |
| EXPENSES | | | |
| Employee expenses | 108,459 | 119,266 | 136,563 |
| Supplies and services | 215,459 | 236,268 | 249,610 |
| Grants and subsidies | 81,487 | 100,635 | 94,446 |
| Depreciation and amortisation | 62,408 | 70,415 | 70,344 |
| Finance/borrowing costs | .. | 60 | 60 |
| Other expenses | 1,716 | 3,255 | 1,450 |
| Losses on sale/revaluation of assets | 100 | 100 | 100 |
| Total expenses | 469,629 | 529,999 | 552,573 |
| OPERATING SURPLUS/(DEFICIT) | (648) | (2,226) | .. |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 33,981 | 23,222 | (384) |
| Receivables | 8,969 | 19,328 | 19,658 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 157 | 6,293 | 6,293 |
| Non-financial assets held for sale | 445 | .. | .. |
| Total current assets | 43,552 | 48,843 | 25,567 |
| NON-CURRENT ASSETS | | | |
| Receivables | 1 | 1 | 1 |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 1,277,011 | 1,352,390 | 1,416,979 |
| Intangibles | 693 | 693 | 331 |
| Other | .. | 20 | 20 |
| Total non-current assets | 1,277,705 | 1,353,104 | 1,417,331 |
| TOTAL ASSETS | 1,321,257 | 1,401,947 | 1,442,898 |
| CURRENT LIABILITIES | | | |
| Payables | 14,073 | 9,438 | 9,217 |
| Accrued employee benefits | 2,487 | 1,008 | 1,015 |
| Interest bearing liabilities and derivatives | 2,093 | 7,202 | 7,987 |
| Provisions | .. | .. | .. |
| Other | .. | 203 | 203 |
| Total current liabilities | 18,653 | 17,851 | 18,422 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 18,653 | 17,851 | 18,422 |
| NET ASSETS/(LIABILITIES) | 1,302,604 | 1,384,096 | 1,424,476 |
| EQUITY | | | |
| TOTAL EQUITY | 1,302,604 | 1,384,096 | 1,424,476 |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 440,654 | 477,599 | 517,719 |
| User charges and fees | 32,314 | 34,574 | 35,460 |
| Royalties and land rent receipts | 67 | 74 | 76 |
| Grants and other contributions | .. | 4,762 | 2,100 |
| Interest and distribution from managed funds received | .. | 60 | 60 |
| Taxes | .. | .. | .. |
| Other | 31,395 | 32,694 | 30,898 |
| Outflows: | | | |
| Employee costs | (110,548) | (121,355) | (136,534) |
| Supplies and services | (247,885) | (268,694) | (282,062) |
| Grants and subsidies | (81,487) | (100,635) | (94,446) |
| Borrowing costs | .. | (60) | (60) |
| Other | (2,674) | (4,538) | (2,663) |
| Net cash provided by or used in operating activities | 61,836 | 54,481 | 70,548 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | 253 |
| Outflows: | | | |
| Payments for non-financial assets | (106,011) | (88,754) | (119,595) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | (1,000) |
| Net cash provided by or used in investing activities | (106,011) | (88,754) | (120,342) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | 1,000 |
| Equity injections | 70,278 | 59,051 | 91,312 |
| Appropriated equity injections | 70,278 | 59,051 | 91,312 |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | (253) |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | (57,864) | (93,044) | (65,871) |
| Appropriated equity withdrawals | (57,864) | (91,457) | (65,871) |
| Non-appropriated equity withdrawals | .. | (1,587) | .. |
| Net cash provided by or used in financing activities | 12,414 | (33,993) | 26,188 |
| Net increase/(decrease) in cash held | (31,761) | (68,266) | (23,606) |
| Cash at the beginning of financial year | 96,018 | 91,274 | 23,222 |
| Cash transfers from restructure | (30,276) | 214 | .. |
| Cash at the end of financial year | 33,981 | 23,222 | (384) |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 218,793 | 2,499,226 | 247,289 |
| Taxes | .. | .. | .. |
| User charges and fees | .. | .. | .. |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 51,498 | 92,013 | 43,217 |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | .. | .. | .. |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 270,291 | 2,591,239 | 290,506 |
| EXPENSES | | | |
| Employee expenses | .. | .. | .. |
| Supplies and services | .. | .. | .. |
| Grants and subsidies | 270,291 | 2,591,239 | 290,506 |
| Depreciation and amortisation | .. | .. | .. |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | .. | .. | .. |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Transfers of Administered Revenue to Government | .. | .. | .. |
| Total expenses | 270,291 | 2,591,239 | 290,506 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | (21,142) | (11,925) | (11,925) |
| Receivables | 9 | 1,902 | 1,902 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | .. | .. | .. |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | (21,133) | (10,023) | (10,023) |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | .. | .. | .. |
| Intangibles | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | .. | .. | .. |
| TOTAL ASSETS | (21,133) | (10,023) | (10,023) |
| CURRENT LIABILITIES | | | |
| Payables | 14,995 | 11,755 | 11,755 |
| Transfers to Government payable | .. | .. | .. |
| Accrued employee benefits | .. | 10 | 10 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 14,995 | 11,765 | 11,765 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 14,995 | 11,765 | 11,765 |
| NET ASSETS/(LIABILITIES) | (36,128) | (21,788) | (21,788) |
| EQUITY | | | |
| TOTAL EQUITY | (36,128) | (21,788) | (21,788) |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

| Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 218,793 | 2,415,132 | 247,289 |
| User charges and fees | .. | .. | .. |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 51,498 | 92,013 | 43,217 |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | 25,000 | 25,000 | 25,000 |
| Outflows: | | | |
| Employee costs | .. | .. | .. |
| Supplies and services | (25,000) | (25,000) | (25,000) |
| Grants and subsidies | (270,291) | (2,591,239) | (290,506) |
| Borrowing costs | .. | .. | .. |
| Other | .. | .. | .. |
| Transfers to Government | .. | .. | .. |
| Net cash provided by or used in operating activities | .. | (84,094) | .. |
| 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 | .. | (101) | (1,675) |
| Appropriated equity withdrawals | .. | .. | .. |
| Non-appropriated equity withdrawals | .. | (101) | (1,675) |
| Net cash provided by or used in financing activities | .. | (101) | .. |
| Net increase/(decrease) in cash held | .. | (84,195) | .. |
| Cash at the beginning of financial year | (12) | 72,270 | (11,925) |
| Cash transfers from restructure | (21,130) | .. | .. |
| Cash at the end of financial year | (21,142) | (11,925) | (11,925) |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Statutory bodies

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 across the state.

The State Library's strategic objectives include:

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

Contributions to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better Services: Deliver even better services right across Queensland.
- Great Lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Key deliverables

In 2024–25, the State Library will:

- strengthen our offer as a cultural destination which enables citizen engagement
- promote truth-telling and healing through First Peoples' stories
- increase engagement with regional Queenslanders to provide free access to information, knowledge and learning
- optimise our physical spaces and digital systems
- promote libraries and Indigenous Knowledge Centres as inclusive community cultural hubs
- foster a culturally aware and capable workforce to provide a safe and inclusive workplace for our visitors, staff, volunteers and contractors
- grow storytelling to empower our audiences to discover, participate and learn.

¹ To find out more, go to www.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 and fostering knowledge and learning.

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. We partner with local government to realise the potential of public libraries and Indigenous Knowledge Centres.

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall visitor satisfaction with services and programs | 95% | 95% | 95% |
| Visits to State Library onsite and online ¹ | 4.75M | 5.25M | 5.5M |
| Efficiency measure | | | |
| Average cost per visit ² | ≤\$7.50 | \$6.03 | ≤\$7.50 |

Notes:

1. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to stronger than expected results in attracting onsite and online clients who are using State Library collections and services and engaging with programs. The 2024–25 Target/Estimate reflects the anticipated increase in online and onsite visits based on 2023–24 Estimated Actual and growth in the State Library's service delivery.
2. The positive variance between 2023–24 Target/Estimate and 2023–24 Estimated Actual is lower due to a higher number of visitors.

Budgeted summary

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|-----------------------------|----------------|---------------------|----------------|
| Library Board of Queensland | 287 | 287 | 287 |

Note:

1. 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 Library Board of Queensland has capital purchases of \$2.2 million in 2024–25 comprising:

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

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 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 \$89.3 million in 2024–25, the primary difference between the 2024–25 Budget and the 2023–24 Estimated Actual relates to the end of the Memorandum of Understanding between State Library and the Interim Truth and Treaty Body, which is included in 2023–24 expenditure.

Total revenues are estimated to be \$89.3 million in 2024–25, the primary difference between the 2024–25 Budget and the 2023–24 Estimated Actual relates to the end of the Memorandum of Understanding between State Library and the Interim Truth and Treaty Body, which is included in 2023–24 revenue.

Balance sheet

The Library Board of Queensland is projecting a net asset position of \$165.7 million at the end of the 2024–25 financial year. The major assets are property, plant and equipment of \$130.1 million, Intangibles of \$17.0 million and cash of \$14.2 million.

Income statement

| Library Board of Queensland | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | 4,838 | 4,838 | 4,838 |
| Grants and other contributions | 83,380 | 87,790 | 83,582 |
| Interest and distributions from managed funds | 893 | 958 | 893 |
| Other revenue | .. | 488 | .. |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 89,111 | 94,074 | 89,313 |
| EXPENSES | | | |
| Employee expenses | 33,925 | 37,569 | 36,256 |
| Supplies and services | 27,633 | 26,950 | 25,046 |
| Grants and subsidies | 26,788 | 28,790 | 27,246 |
| Depreciation and amortisation | 545 | 545 | 545 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 200 | 200 | 200 |
| Losses on sale/revaluation of assets | 20 | 20 | 20 |
| Total expenses | 89,111 | 94,074 | 89,313 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Balance sheet

| Library Board of Queensland | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 12,690 | 15,145 | 14,158 |
| Receivables | 749 | 741 | 741 |
| Other financial assets | 7,768 | 8,042 | 8,042 |
| Inventories | 151 | 231 | 231 |
| Other | 676 | 639 | 639 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 22,034 | 24,798 | 23,811 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 130,307 | 128,901 | 130,093 |
| Intangibles | 15,999 | 16,433 | 17,028 |
| Other | .. | .. | .. |
| Total non-current assets | 146,306 | 145,334 | 147,121 |
| TOTAL ASSETS | 168,340 | 170,132 | 170,932 |
| CURRENT LIABILITIES | | | |
| Payables | 1,082 | 1,231 | 1,231 |
| Accrued employee benefits | 2,676 | 2,814 | 2,814 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | 518 | 1,231 | 1,231 |
| Total current liabilities | 4,276 | 5,276 | 5,276 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 4,276 | 5,276 | 5,276 |
| NET ASSETS/(LIABILITIES) | 164,064 | 164,856 | 165,656 |
| EQUITY | | | |
| TOTAL EQUITY | 164,064 | 164,856 | 165,656 |

Cash flow statement

| Library Board of Queensland | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | 5,241 | 5,241 | 5,241 |
| Grants and other contributions | 76,202 | 80,612 | 76,404 |
| Interest and distribution from managed funds received | 893 | 958 | 893 |
| Taxes | .. | .. | .. |
| Other | 311 | 799 | 311 |
| Outflows: | | | |
| Employee costs | (33,925) | (37,569) | (36,256) |
| Supplies and services | (20,455) | (19,772) | (17,868) |
| Grants and subsidies | (26,788) | (28,790) | (27,246) |
| Borrowing costs | .. | .. | .. |
| Other | (914) | (914) | (914) |
| Net cash provided by or used in operating activities | 565 | 565 | 565 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | 695 | 695 | 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) | (1,552) | (1,552) |
| 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 | (987) | (987) | (987) |
| Cash at the beginning of financial year | 13,677 | 16,132 | 15,145 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 12,690 | 15,145 | 14,158 |

Queensland Art Gallery

Overview

The Queensland Art Gallery | Gallery of Modern Art's (the Gallery) vision 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 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 support – Value and build our community of supporters and deepen their engagement with the Gallery.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better Services: Deliver even better services right across Queensland.
- Great Lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Key deliverables

In 2024–25, the Queensland Art Gallery will:

- present *The 11th Asia Pacific Triennial of Contemporary Art (APT11)*, part of the major exhibition series that, since 1993, has fostered cross-cultural inclusion and understanding through contemporary art, and attracted more than 4 million visitors
- deliver public engagement, learning and digital programs that support audience engagement with APT11 and foster relationships between the Gallery and communities from Asia and the Pacific
- deliver new scholarship in APT11 print and digital publications; and present APT11 film and performance programs, the APT11 Kids exhibition, and, throughout regional and remote Queensland, the APT11 Kids on Tour program
- present the work of acclaimed Dutch fashion designer Iris van Herpen in the exclusive to Brisbane exhibition *Iris van Herpen: Sculpting the Senses*, presented in partnership with Musée des Arts Décoratifs, Paris
- commence the delivery of the Gallery's second Innovate-level Reconciliation Action Plan, which focuses on implementing change; strengthening relationships with, and empowering, Aboriginal peoples and Torres Strait Islander peoples; and piloting strategies for further reconciliation
- showcase the work of First Nations artists in APT11 and present new work in a solo exhibition by Queensland-born artist Danie Mellor (Ngadjonjii/Mamu and Anglo-Australian heritage)
- engage with First Nations communities throughout Queensland, including those in regions participating in the Gallery's *I, object* exhibition tour and the Design Tracks and Art as Exchange arts learning programs
- develop a landmark *Asia Pacific Triennial of Contemporary Art* showcase exhibition for the Victoria and Albert Museum, London, in 2026, that will present leading contemporary visual arts practice from the Asia Pacific region — including work by Queensland and First Nations artists — to a global audience and elevate Queensland's international arts and cultural profile in the lead up to the Brisbane 2032 Olympic and Paralympic Games
- achieve readiness for Climate Active carbon neutral certification by June 2025, a key aim of the Gallery's Sustainability Policy.

¹ To find out more, go to www.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 | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|-------------------------|
| Effectiveness measures | | | |
| Overall audience satisfaction with exhibitions and programs | ≥92% | 95% | ≥92% |
| Visits to Queensland Art Gallery Gallery of Modern Art onsite and at touring venues ¹ | 1,100,000 | 1,190,000 | 1,200,000 |
| Non-Government revenue as a percentage of total revenue ² | ≥25% | 25% | ≥30% |
| Efficiency measure | | | |
| Average cost per visit to onsite exhibitions and programs | New measure | New measure | ≤\$10.00 |
| Discontinued measure | | | |
| Average staff hours to prepare a work of art for display at Queensland Art Gallery Gallery of Modern Art ³ | ≤25 | 25 | Discontinued measure |

Notes:

1. Positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual reflects an increase in general visits to both the Queensland Art Gallery (QAG) and Gallery of Modern Art (GOMA), supported by strong visitation to major and blockbuster exhibitions.
2. The 2024–25 Target/Estimate has been increased to reflect recent performance trends for this measure and is in line with a lift in the 2024–25 Target/Estimate for visits.
3. This service standard has been replaced by the new measure 'Average cost per visit to onsite exhibitions and programs'; a technical measure of efficiency.

Budgeted summary

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|------------------------|----------------|---------------------|----------------|
| Queensland Art Gallery | 290 | 300 | 300 |

Notes:

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.
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 Queensland Art Gallery has capital purchases of \$2.8 million in 2024–25 comprising:

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

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 2,800 | 3,574 | 2,800 |
| Capital grants | .. | .. | .. |
| Total capital outlays | 2,800 | 3,574 | 2,800 |

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

Financial statements

Income statement

Total expenses are estimated to be \$68.7 million in 2024–25, a decrease of \$4.0 million from the 2023–24 Estimated Actual, mainly relating to decreases in labour cost as a result of a reduction in staff due to the conclusion of philanthropically funded projects, and no payment for cost-of-living allowance in 2024–25.

Total revenues are estimated to be \$74.2 million in 2024–25, an increase of \$1.1 million from the 2023–24 Estimated Actual mainly relating to an increase in Contributions towards exhibition programs.

Balance sheet

The Queensland Art Gallery is projecting a net asset position of \$734.0 million at the end of the 2024–25 financial year. This reflects the investment in property, plant and equipment of \$690.1 million that mainly relates to the Queensland Art Gallery's extensive art collection.

Income statement

| Queensland Art Gallery | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | 10,000 | 13,600 | 13,000 |
| Grants and other contributions | 53,531 | 55,655 | 57,921 |
| Interest and distributions from managed funds | 1,355 | 1,675 | 1,355 |
| Other revenue | 605 | 605 | 605 |
| Gains on sale/revaluation of assets | 1,325 | 1,594 | 1,325 |
| Total income | 66,816 | 73,129 | 74,206 |
| EXPENSES | | | |
| Employee expenses | 35,278 | 40,226 | 35,087 |
| Supplies and services | 15,882 | 19,333 | 20,582 |
| Grants and subsidies | .. | .. | .. |
| Depreciation and amortisation | 600 | 615 | 615 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 11,604 | 12,472 | 12,369 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 63,364 | 72,646 | 68,653 |
| OPERATING SURPLUS/(DEFICIT) | 3,452 | 483 | 5,553 |

Balance sheet

| Queensland Art Gallery | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 14,521 | 10,040 | 10,775 |
| Receivables | 955 | 1,222 | 1,222 |
| Other financial assets | .. | .. | .. |
| Inventories | 762 | 731 | 731 |
| Other | 303 | 347 | 347 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 16,541 | 12,340 | 13,075 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | 35,867 | 38,527 | 38,481 |
| Property, plant and equipment | 658,617 | 680,379 | 690,064 |
| Intangibles | 372 | 319 | 319 |
| Other | .. | 165 | 165 |
| Total non-current assets | 694,856 | 719,390 | 729,029 |
| TOTAL ASSETS | 711,397 | 731,730 | 742,104 |
| CURRENT LIABILITIES | | | |
| Payables | 4,271 | 1,318 | 1,318 |
| Accrued employee benefits | 2,876 | 2,654 | 2,654 |
| Interest bearing liabilities and derivatives | 188 | 133 | 92 |
| Provisions | .. | .. | .. |
| Other | 1,281 | 2,223 | 2,223 |
| Total current liabilities | 8,616 | 6,328 | 6,287 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | 886 | 609 | 471 |
| Provisions | .. | .. | .. |
| Other | 79 | 1,338 | 1,338 |
| Total non-current liabilities | 965 | 1,947 | 1,809 |
| TOTAL LIABILITIES | 9,581 | 8,275 | 8,096 |
| NET ASSETS/(LIABILITIES) | 701,816 | 723,455 | 734,008 |
| EQUITY | | | |
| TOTAL EQUITY | 701,816 | 723,455 | 734,008 |

Cash flow statement

| Queensland Art Gallery | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | 10,000 | 13,600 | 13,000 |
| Grants and other contributions | 39,127 | 40,515 | 42,781 |
| Interest and distribution from managed funds received | 1,355 | 1,675 | 1,355 |
| Taxes | .. | .. | .. |
| Other | 635 | 635 | 635 |
| Outflows: | | | |
| Employee costs | (35,278) | (40,226) | (35,087) |
| Supplies and services | (14,912) | (18,363) | (19,612) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | .. | .. | .. |
| Other | (700) | (832) | (729) |
| Net cash provided by or used in operating activities | 227 | (2,996) | 2,343 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | 2,501 | 2,501 | 2,501 |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (2,800) | (3,574) | (2,800) |
| Payments for investments | (1,130) | (1,130) | (1,130) |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (1,429) | (2,203) | (1,429) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | (179) | (179) |
| Equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | .. | (179) | (179) |
| Net increase/(decrease) in cash held | (1,202) | (5,378) | 735 |
| Cash at the beginning of financial year | 15,723 | 15,418 | 10,040 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 14,521 | 10,040 | 10,775 |

Queensland Museum

Overview

Queensland Museum's vision is to be a world class museum, where everyone is welcome to discover Queensland and share authentic, inspiring stories. The purpose of Queensland Museum is to celebrate the cultural, social, and natural heritage of Queensland. This includes caring for the State Collection of more than 15.2 million objects and specimens that document stories of Queensland, our surrounding waters and near neighbours. Queensland Museum brings the State Collection to life through evidence-based research and compelling experiences delivered at museums in Brisbane, Ipswich, Townsville, and Toowoomba, a state-wide education loans program, a virtual museum online and best-selling popular publications.

The Queensland Museum's strategic objectives are:

- Customs, Cultures and Country – recognise the vibrant living cultures of First Nations peoples. We will acknowledge past injustices, tell hidden histories in a culturally safe way, and embed First Nations voices as a vital, continuing thread in our organisational fabric.
- The archive is alive and well – shine a spotlight on Queensland's priceless collections, keep them safe, and bring back of house to front of house to demonstrate the importance of our natural, social, cultural, and geological treasures.
- Biodiversity champion – preserve Queensland's unique biodiversity by applying research and knowledge to achieve real outcomes in wildlife preservation, threatened species management; environment and reef protection; biosecurity; and ecosystem resilience.
- Digital evolution – harness new and emerging technologies to expand our reach, personalise experiences, deepen our impact and be more efficient and flexible in the way we work.
- Engaged audiences – share knowledge, expertise, and insights to create compelling and meaningful experiences in culturally safe, accessible ways.
- A museum without borders – break down barriers and deliver authentic experiences, contemporary research and best-practice museum services to all Queenslanders, no matter where they live.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better Services: Deliver even better services right across Queensland.
- Great Lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Key deliverables

In 2024–25, the Queensland Museum will:

- future-proof the State Collection, investing in best-practice collection care, management, and digitisation initiatives
- integrate the languages, knowledge and histories of Aboriginal peoples and Torres Strait Islander peoples in everything we do, and champion repatriation
- generate multidisciplinary research focussed on real-world outcomes in priority areas of climate change, essential ecosystems, and the Great Barrier Reef
- create accessible, multi-channel, audience-focussed experiences that deepen engagement with collections and research and respond to contemporary social issues
- deliver world-class exhibitions and major events that inspire curiosity and drive tourism and commercial outcomes.

¹ To find out more, go to www.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

Queensland Museum:

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

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall audience satisfaction with museum experiences | 95% | 95% | 95% |
| Attendances at Queensland Museum experiences onsite and offsite ^{1,2} | 2.06M | 2.5M | 2.14M |
| Non-Government revenue as a percentage of total revenue ^{2,3} | 28% | 35% | 28% |
| Efficiency measure | | | |
| Average cost per access to museum services (base operating grant) ² | \$10.73 | \$10.44 | \$10.73 |

Notes:

- The wording of this service standard has been revised from the 2023–24 *Service Delivery Statements* from 'Visits at Queensland Museum onsite and at touring venues' to 'Attendances at Queensland Museum experiences onsite and offsite', to better reflect Queensland Museum's offerings (exhibitions, programs, events), that are delivered onsite at one of its 4 museums, and offsite, specifically events such as World Science Festival Brisbane. Calculation methodology remains unchanged.
- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is attributed to higher than projected attendances and admissions revenue at Queensland Museum Kurilpa, due to success of touring exhibitions *Dinosaurs of Patagonia* (17 March–2 October 2023) and *Jurassic World by Brickman* (from 8 December 2023).

Budgeted summary

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|--|----------------|---------------------|----------------|
| Queensland Museum Network ¹ | 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

Queensland Museum has capital purchases of \$1.9 million in 2024–25 comprising:

- \$0.2 million to replace information technology equipment
- \$1.7 million of capital works for museum exhibitions.

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 470 | 1,010 | 1,875 |
| Capital grants | .. | .. | .. |
| Total capital outlays | 470 | 1,010 | 1,875 |

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

Financial statements

Income statement

Total expenses are estimated to be \$69.9 million in 2024–25, a decrease of \$1.8 million from the 2023–24 Estimated Actual.

Total revenues are estimated to be \$64.8 million in 2024–25, a decrease of \$0.6 million from the Estimated Actual, mainly due to lower revenue relating to other activities.

Balance sheet

Queensland Museum is projecting a net asset position of \$815.6 million at the end of the 2023–24 financial year. This mainly reflects the value of property, plant and equipment of \$804.5 million that includes the State Collection and other buildings.

Income statement

| Queensland Museum | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | 13,686 | 16,843 | 12,945 |
| Grants and other contributions | 50,357 | 46,449 | 50,236 |
| Interest and distributions from managed funds | 608 | 1,183 | 1,200 |
| Other revenue | 581 | 535 | 51 |
| Gains on sale/revaluation of assets | 412 | 375 | 400 |
| Total income | 65,644 | 65,385 | 64,832 |
| EXPENSES | | | |
| Employee expenses | 31,710 | 32,328 | 34,097 |
| Supplies and services | 30,753 | 29,383 | 25,981 |
| Grants and subsidies | .. | .. | .. |
| Depreciation and amortisation | 7,655 | 9,315 | 9,067 |
| Finance/borrowing costs | 2 | .. | .. |
| Other expenses | 620 | 672 | 789 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 70,740 | 71,698 | 69,934 |
| OPERATING SURPLUS/(DEFICIT) | (5,096) | (6,313) | (5,102) |

Balance sheet

| Queensland Museum | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 7,422 | 22,292 | 19,959 |
| Receivables | 3,115 | 1,016 | 1,114 |
| Other financial assets | 3,311 | 204 | 414 |
| Inventories | 570 | 582 | 582 |
| Other | 632 | 424 | 424 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 15,050 | 24,518 | 22,493 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | 3,592 | 3,577 | 3,767 |
| Property, plant and equipment | 781,070 | 800,076 | 806,419 |
| Intangibles | 346 | 888 | 848 |
| Other | .. | .. | .. |
| Total non-current assets | 785,008 | 804,541 | 811,034 |
| TOTAL ASSETS | 800,058 | 829,059 | 833,527 |
| CURRENT LIABILITIES | | | |
| Payables | 2,405 | 2,452 | 2,219 |
| Accrued employee benefits | 2,704 | 2,686 | 2,686 |
| Interest bearing liabilities and derivatives | 8 | 25 | 17 |
| Provisions | .. | 950 | 950 |
| Other | 2,278 | 7,006 | 2,573 |
| Total current liabilities | 7,395 | 13,119 | 8,445 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | 5 | 20 | 20 |
| Provisions | .. | .. | .. |
| Other | 214 | 285 | 285 |
| Total non-current liabilities | 219 | 305 | 305 |
| TOTAL LIABILITIES | 7,614 | 13,424 | 8,750 |
| NET ASSETS/(LIABILITIES) | 792,444 | 815,635 | 824,777 |
| EQUITY | | | |
| TOTAL EQUITY | 792,444 | 815,635 | 824,777 |

Cash flow statement

| Queensland Museum | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | 13,474 | 16,612 | 13,405 |
| Grants and other contributions | 44,243 | 43,955 | 42,897 |
| Interest and distribution from managed funds received | 608 | 1,183 | 1,200 |
| Taxes | .. | .. | .. |
| Other | 2,081 | 2,035 | 1,551 |
| Outflows: | | | |
| Employee costs | (31,710) | (32,328) | (34,097) |
| Supplies and services | (28,507) | (27,057) | (24,531) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | (2) | .. | .. |
| Other | (1,454) | (1,497) | (1,614) |
| Net cash provided by or used in operating activities | (1,268) | 2,893 | (1,199) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (470) | (1,010) | (200) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (470) | (1,010) | (200) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | (231) | (231) | (8) |
| Equity withdrawals | (926) | (926) | (926) |
| Net cash provided by or used in financing activities | (1,157) | (1,157) | (934) |
| Net increase/(decrease) in cash held | (2,895) | 726 | (2,333) |
| Cash at the beginning of financial year | 10,317 | 21,566 | 22,292 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 7,422 | 22,292 | 19,959 |

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:

- First Nations Art – Reconciliation led by First Nations knowledge.
- Connect audiences with art.
- Cultivate an environment for thriving and sustainable arts.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better Services: Deliver even better services right across Queensland.
- Great Lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Key deliverables

In 2024–25, the Queensland Performing Arts Trust will:

- curate and deliver a layered arts program featuring performances from local, national, and international artists
- program and deliver *Clancestry 2024*, QPAC's signature First Nations Festival as co-production partner
- produce and present the world premieres of *Love Stories* with Brisbane Festival and *Round the Twist* with Queensland Theatre
- as co-production partner, produce and present a world premiere First Nations production in partnership with local arts companies
- deliver QPAC's *Innovate Reconciliation Action Plan*
- curate and deliver works that are accessible for children and that introduce younger audience members to Queensland stories and the performing arts generally
- support the redevelopment and reopening of the Melbourne Street Green.

¹ To find out more, go to www.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

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 | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|--------------------------------|--------------------------------|--------------------------------|
| <i>Effectiveness measures</i> | | | |
| Audience satisfaction with programming | 95% | 95% | 95% |
| Visits to QPAC onsite | 1.36M | 1.36M | 1.36M |
| Venue utilisation | 84% | 84% | 84% |
| Non-Government revenue as a percentage of total revenue | 86% | 86% | 86% |
| <i>Efficiency measure</i> | | | |
| Average cost per on-site attendee (base operating grant) | \$8.00 | \$8.00 | \$8.00 |

Budgeted summary

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|---|----------------|---------------------|----------------|
| Queensland Performing Arts Trust ¹ | 365 | 365 | 370 |

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 Queensland Performing Arts Trust has capital purchases of \$4 million in 2024–25, for strategic capability enhancements to technical equipment, towards service of spaces offered by the Melbourne Street Green Cafe, as well as life-cycle replacement of other property, plant and equipment assets.

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 1,000 | 2,000 | 3,970 |
| Capital grants | .. | .. | .. |
| Total capital outlays | 1,000 | 2,000 | 3,970 |

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 \$73.1 million in 2024–25, a decrease of \$4.3 million from the 2023–24 Estimated Actual mainly due to expenses related to limited life funding and savings resulting from the closure of the main theatre in the coming year.

Total revenues are estimated to be \$73.1 million in 2024–25, a decrease of \$11.8 million from the 2023–24 Estimated Actual mainly due to one off recognition of limited life funding provided in the prior year and the planned closure of the main theatre in the coming year.

Balance sheet

The Queensland Performing Arts Trust is projecting a net asset position of \$31.1 million at the end of the 2024–25 financial year. The major assets are cash assets and property, plant, and equipment of \$21.0 million and \$12.4 million respectively.

Income statement

| Queensland Performing Arts Trust | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | 52,133 | 57,069 | 52,726 |
| Grants and other contributions | 19,596 | 25,536 | 18,364 |
| Interest and distributions from managed funds | 1,302 | 2,300 | 2,003 |
| Other revenue | .. | .. | .. |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 73,031 | 84,905 | 73,093 |
| EXPENSES | | | |
| Employee expenses | 35,701 | 36,434 | 37,832 |
| Supplies and services | 27,893 | 30,445 | 24,855 |
| Grants and subsidies | .. | .. | .. |
| Depreciation and amortisation | 1,396 | 1,838 | 1,813 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 8,041 | 8,626 | 8,593 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 73,031 | 77,343 | 73,093 |
| OPERATING SURPLUS/(DEFICIT) | .. | 7,562 | .. |

Balance sheet

| Queensland Performing Arts Trust | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 19,020 | 23,049 | 21,000 |
| Receivables | 1,767 | 2,324 | 2,310 |
| Other financial assets | 433 | .. | .. |
| Inventories | 372 | 365 | 375 |
| Other | 1,953 | 326 | 331 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 23,545 | 26,064 | 24,016 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 9,545 | 10,230 | 12,387 |
| Intangibles | .. | 3 | 3 |
| Other | .. | .. | .. |
| Total non-current assets | 9,545 | 10,233 | 12,390 |
| TOTAL ASSETS | 33,090 | 36,297 | 36,406 |
| CURRENT LIABILITIES | | | |
| Payables | 3,428 | 2,629 | 2,729 |
| Accrued employee benefits | 1,632 | 1,796 | 1,786 |
| Interest bearing liabilities and derivatives | 36 | 39 | 39 |
| Provisions | .. | .. | .. |
| Other | 3,398 | 691 | 710 |
| Total current liabilities | 8,494 | 5,155 | 5,264 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | 23 | 19 | 19 |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | 23 | 19 | 19 |
| TOTAL LIABILITIES | 8,517 | 5,174 | 5,283 |
| NET ASSETS/(LIABILITIES) | 24,573 | 31,123 | 31,123 |
| EQUITY | | | |
| TOTAL EQUITY | 24,573 | 31,123 | 31,123 |

Cash flow statement

| Queensland Performing Arts Trust | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | 56,396 | 61,932 | 56,989 |
| Grants and other contributions | 12,068 | 17,458 | 10,286 |
| Interest and distribution from managed funds received | 1,302 | 2,300 | 2,003 |
| Taxes | .. | .. | .. |
| Other | 2,310 | 2,310 | 2,310 |
| Outflows: | | | |
| Employee costs | (35,711) | (36,332) | (37,842) |
| Supplies and services | (30,132) | (35,859) | (27,094) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | .. | .. | .. |
| Other | (4,729) | (4,764) | (4,731) |
| Net cash provided by or used in operating activities | 1,504 | 7,045 | 1,921 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (1,000) | (2,000) | (3,970) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (1,000) | (2,000) | (3,970) |
| 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 | 504 | 5,045 | (2,049) |
| Cash at the beginning of financial year | 18,516 | 18,004 | 23,049 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 19,020 | 23,049 | 21,000 |

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. |



Queensland Budget 2024–25

Service Delivery Statements

budget.qld.gov.au