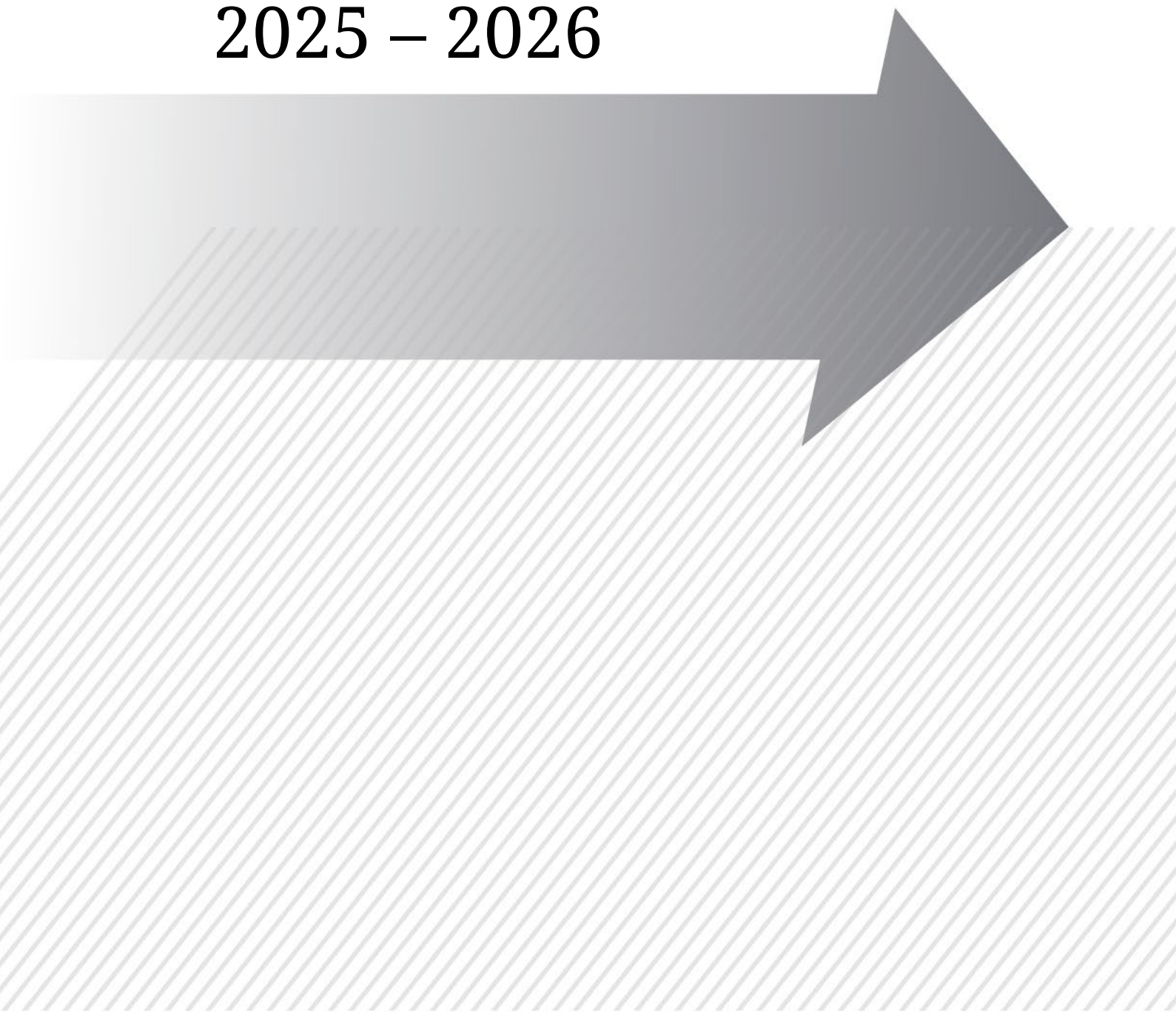


Department of Education

Annual Report

2025 – 2026



About the annual report

The annual report plays an important role in fulfilling the department's commitment to accountability and transparency. The report details achievements against the department's *Service Delivery Statement 2025–26* and *Strategic Plan 2025–29*.

Human rights commitment

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

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Interpreter services



The Department of Education is committed to providing accessible services to Queenslanders from all cultural and linguistical backgrounds. To talk to someone about this Annual Report in your preferred language call 1800 512 451 and ask to speak with the Department of Education.

Providing feedback

You can provide feedback on this report by completing a survey on the Get Involved website <https://www.getinvolved.qld.gov.au/gi/>.

Hard copies of this report can be obtained by contacting:

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

Telephone: (07) 3028 8268

Email: GSP@qed.qld.gov.au

Electronic copies of this report are available at:

<https://qed.qld.gov.au>

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

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

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Letter of compliance

14 September 2026

The Honourable John-Paul Langbroek MP
Minister for Education and the Arts
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2025–2026 and financial statements for the Department of Education.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided at page 171 of this annual report.

Yours sincerely



Sharon Schimming
Director-General
Department of Education

Message from the Director-General

The Department of Education is delivering Queensland's future—in early childhood, education and the arts.

At the core of our commitment is our dedication to delivering quality teaching, improving educational outcomes, and fostering belonging and engagement—because every student, regardless of their background or circumstances, deserves the opportunity to reach their full potential.

In 2025–26, we launched the *Brighter Futures: Delivering excellence in every state school, for every student* strategy, outlining the vital role state schools play in Queensland communities and the collective actions we are taking to enhance outcomes and foster excellence in every school. With robust monitoring in place, we are ensuring that our efforts are achieving meaningful results and identifying areas for further improvement.

Strong foundations in literacy and numeracy are critical to student success. In 2025–26, we introduced the Year 1 Phonics Check as a universal screening tool and trialled the Early Years Number Screener to identify academic risks early and help students build a solid foundation in the basics. These initiatives are equipping students with the skills they need to excel in their educational journey.

We also made significant progress in reducing administrative burdens on teachers. Through our *Red Tape Reduction Plan 2025–28*, we have set a clear goal to reduce red tape and administrative burden on teachers by 25 per cent over the next four years. This plan prioritises initiatives that deliver the greatest benefits for teachers and school leaders, allowing them to focus on what matters most — engaging with students and delivering high-quality teaching and learning experiences.

Our passionate school leaders, teachers, teacher aides and support staff are committed to making a positive difference in the lives of our future generations, and we are committed to supporting them. In 2025–26, we employed more teachers, teacher aides and frontline support staff, such as Workplace Health and Safety Coordinators, to bring specialist expertise to key areas.

We also introduced the Teacher Recruitment Service to deliver consistent and efficient recruitment outcomes aligned with local priorities and continued to deliver professional development opportunities that strengthened our workforce. These efforts are ensuring our workforce is equipped to support their local school communities, allowing teachers to focus on teaching and supporting all staff to drive continuous improvement across the system.

Supporting positive student behaviour and tackling bullying remained a key focus in 2025–26. The Behaviour Boost initiative provided schools with additional resources to implement effective behaviour management strategies, alongside on-demand professional learning for staff and the establishment of rapid support teams to deliver tailored, evidence-based interventions.

As we prepare students for a brighter future, we are also investing in the tools and infrastructure needed to support innovative teaching and learning. Upgraded IT infrastructure and increased internet speeds are enabling access to emerging technologies, while modern, well-designed classrooms and learning spaces are helping students thrive.

A strong start in early childhood education is critical to lifelong success. Through our free kindy initiative, more than 64,000 children accessed high-quality early learning in 2025–26, providing them with the skills and confidence to succeed in school and beyond. Free kindy is further supported by collaborative interdepartmental programs like Healthy Kindy Kids, which is led by Queensland Health in partnership with the Department of Education, and focuses on early intervention and prevention to address potential challenges before they impact formal education.

The safety and wellbeing of children remain at the heart of everything we do. In 2025–26, we partnered with the Australian Children's Education and Care Quality Authority to deliver child safety training, further strengthening protections for our youngest learners. We also continued to lead the national response to the Review of Child Safety Arrangements, ensuring Queensland remains at the forefront of safeguarding children.

We also continued to invest in our early childhood workforce, providing targeted funding to attract, retain and develop educators. This investment included specialist positive behaviour guidance coaches through the Positive Behaviour Guidance Program, scholarships through the Qualifications Pathways Program and financial support for students through the Early Childhood Practicum Grant.

In addition to our work in education, we are proud to support Queensland's thriving arts and culture sector. The launch of *Queensland's Time to Shine: a 10-Year Strategy for Arts and Culture 2025–2035* will guide the future of the creative arts sector, foster a vibrant statewide arts scene and deliver benefits to communities across Queensland.

Our achievements this year would not have been possible without the commitment of our early childhood educators, school leaders, teachers and support staff, and corporate and regional staff. I am deeply grateful for their tireless dedication to creating an education system that opens doors to brighter futures for our students, and where the arts continue to inspire and drive Queensland's creative industries.

Together, we are building a brighter future for Queensland.

Sharon Schimming
Director-General

Our department

Our vision is creating Queensland's future—early childhood, education and the arts.

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

Our strategic direction

Our *Strategic Plan 2025–29* was published on 1 July 2025. It outlines how we will achieve our vision through our strategic objectives:

- every child starting strong
- every student achieving and realising their full potential
- vibrant arts and culture across the state
- capable, confident people, responsive systems, better outcomes.

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

The *Strategic Plan 2025–29* can be accessed at:

<https://qed.qld.gov.au/our-publications/strategiesandplans/Documents/strategic-plan-2025-29.pdf>.

Our strategic objectives and service areas

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

Strategic objective	Service area
Every child starting strong	Early Childhood Education and Care Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

Every student achieving and realising their full potential	School Education Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.
Vibrant arts and culture across the state	Arts Queensland Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

Each service area includes performance information about how we achieve the desired service delivery outcomes by delivering services efficiently and effectively.

Our challenges

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

- Safeguarding the wellbeing and safety of children, students and our workforce.
- Strengthening the supply and retention of our diverse workforce.
- Keeping pace with technological advances and maintaining the integrity and security of our information and systems.
- Continuing to mature our prevention and preparedness for disruptive events.
- Responding to the needs of diverse communities and providing sustainable investment for future generations.

Our opportunities

We also identified opportunities to enhance delivery of our strategic objectives:

- Building a skilled and confident workforce through delivery of high-quality capability development opportunities.
- Strengthening local decision making within a system of support.
- Streamlining systems and processes to deliver improvements for staff and better outcomes for Queenslanders.
- Investing and working with partners to deliver better services for Queensland.

- Leveraging emerging technologies to enhance teaching and learning and provide efficient services.

In everything we do, we consider our enterprise risks: child and student protection and safety, workplace health and safety, information security, and integrity.

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

Queensland Government's objectives for the community

The government's direction is informed by its broad objectives for the community. The objectives reflect the government's vision for Queensland. We support the following objectives:

Government objective	Our Contribution
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.

Queensland public service values

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

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

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

Public sector ethics

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

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

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

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

Our people

As at 30 June 2026, we had over 100,000 employees (headcount), or over 79,000 full-time equivalents (FTE). Approximately 94 per cent of the education workforce (FTE) is based in schools.

The table below shows the FTE as at 30 June 2026.

Table 1: Staffing

Service area	2025–26 Budget	2025–26 Est. Actual	2025–26 Actual
Total FTE ^{1,2,3}	78,148	79,534	79,635.3

Notes:

¹The variance between the 2025–26 Budget and 2025-26 Estimated Actual is largely due to more resourcing associated with students with disabilities, greater workforce availability to meet local staffing needs in schools and government commitments.

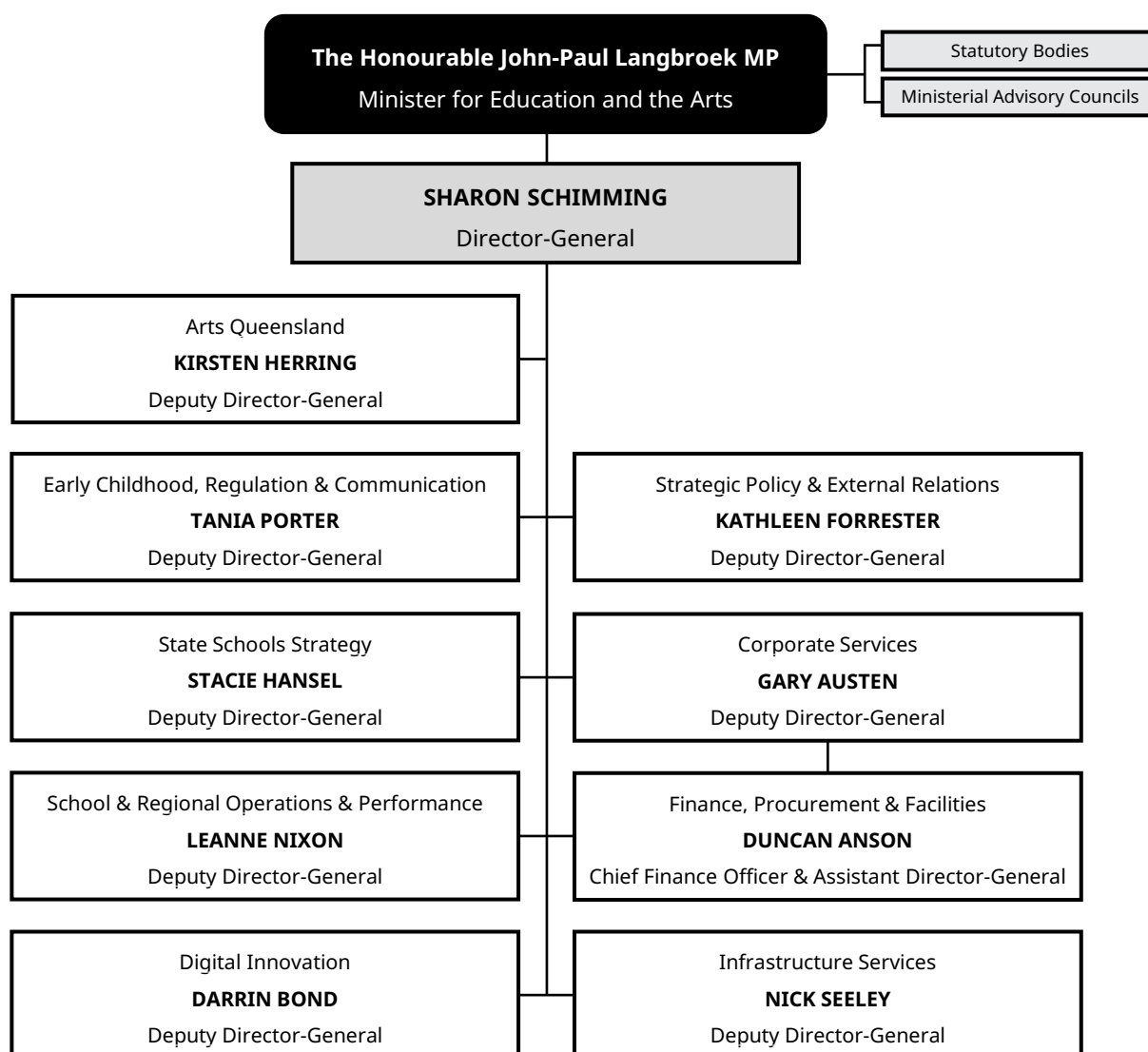
²The 2025–26 Actual is based on 30 June 2026 MOHRI Reporting.

³FTEs include staff funded from all sources including state and Federal funding, along with school purchases.

Our structure

The department consists of regions and divisions that, together with our schools, work towards achieving our strategic objectives.

As at 30 June 2026, the department’s executive leadership structure is outlined below.



Our divisions and Executive Leadership Team

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

Sharon Schimming

Director-General

Sharon has more than 30 years' experience in education, with 20 years of Principalship, Regional Director of North Queensland, Deputy Director-General of Early Childhood and Educational Improvement, and most recently Associate Director-General, Early Childhood and State Schools.

As Director-General, Sharon provides strategic leadership in the development and implementation of statewide initiatives that improve outcomes for Queensland children from early childhood through to high school, including initiatives that support First Nations students. She also represents the department on national and state boards and government working parties, helping to shape policy and advance priorities for children and young people.

Kirsten Herring

Deputy Director-General

Arts Queensland

Kirsten is responsible for the department's investment in arts infrastructure, arts organisations, grant programs and development of arts policy. This includes the management of the state's \$1 billion in arts and cultural assets, including the Queensland Cultural Centre, Festival House, Judith Wright Arts Centre and Bulmba-ja in Cairns. Her role also oversees \$60 million investment in 80 arts and cultural organisations across the state, as well as the funding of creative development activities, arts projects and touring activities across Queensland. Kirsten provides governance, budget and Ministerial liaison support to the state's 5 arts statutory bodies and 4 arts government-owned companies.

Kirsten holds a Bachelor of Arts, a Master of Business Administration and has experience working across economic development, tourism and major events. She is a graduate of the Australian Institute of Company Directors. Kirsten was awarded a Public Sector Medal in 2018 in recognition of her contributions to arts policy and cultural tourism.

Tania Porter*Deputy Director-General**Early Childhood, Regulation, and Communication*

As Deputy Director-General for Early Childhood, Regulation and Communication, Tania oversees the Early Childhood Regulatory Authority, regulating over 3,300 services to safeguard children's health, safety and wellbeing. She leads national early childhood policy reforms to improve outcomes for Queensland children and families.

Tania leads the Non-State Schools Accreditation Board (NSSAB) Secretariat responsibilities, ensuring high accreditation standards and funding eligibility for non-state schools. She heads the International Quality Schools unit, overseeing approvals for schools enrolling overseas students and managing international student exchange programs. Additionally, she ensures compliance with legislative requirements for Queensland Home Education.

Tania leads the department's communication and events, fostering engagement with school staff, families and the community. Her initiatives include award-winning state school events and innovative programs that support young learners to thrive.

Stacie Hansel*Deputy Director-General**State Schools Strategy*

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

Stacie leads the State Schools Strategy division, which supports 1,266 Queensland state schools, and delivers innovative and effective educational reforms in line with local expertise and world-leading practice to ensure the success of every student and to support our state schools as employers of choice within the teaching profession.

Kathleen Forrester*Deputy Director-General**Strategic Policy and External Relations*

Kathleen is a senior executive with extensive experience leading policy development, funding reform and intergovernmental negotiations across education, health and human services. She

has held executive roles in the Queensland, New South Wales and Victorian Governments, as well as in the private sector.

As Deputy-Director General, Strategic Policy and External Relations division, Kathleen leads work spanning strategic policy, intergovernmental relations, performance, legislation, monitoring, reporting and governance functions for schooling at a whole-of-government and national level. Her division supports accountable and transparent administration of funding for non-state schools and community organisations.

Gary Austen

*Deputy Director-General
Corporate Services*

Gary is an experienced system, education and school leader with more than 30 years' experience across the department. Gary is known for bringing a sense of optimism and confidence to the teams he leads. He is a collaborative leader who enables the delivery of quality outcomes through the practical connection between a strong moral purpose for public education, clear strategy and enactment through to the classroom.

As Deputy Director-General, Corporate Services, Gary provides leadership and oversight for the department's human resources strategy, finance, procurement and facilities, legal services and internal audit.

Nick Seeley

*Deputy Director-General
Infrastructure Services*

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

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

Leanne Nixon*Deputy Director-General**School and Regional Operations and Performance*

Leanne is a senior executive with more than 35 years of dedicated service in the public sector, having held key executive leadership roles across the New South Wales, Northern Territory, and Queensland education systems. Throughout her career, she has driven transformative changes across some of Australia's largest and most complex systems. Her strategic oversight has significantly impacted operations and risk management in diverse environments, particularly in remote and disadvantaged communities.

Leanne leads the School and Regional Operations and Performance division, which implements high-impact projects that enhance student outcomes and wellbeing services. The division is also focused on place-based and system initiatives informed by regional performance assessments. The division's work strengthens alignment between regional offices and central administration, ensuring that the needs of school communities are effectively addressed to lift learning outcomes for children.

Darrin Bond*Deputy Director-General**Digital Innovation*

Darrin has close to 40 years' experience in government, including an extensive background in senior executive roles. He is a passionate public service leader and innovator who has dedicated his professional career to improving outcomes for vulnerable individuals, families and communities.

Darrin has held a number of senior digital roles including Chief Information Officer of Queensland Treasury and the Department of Communities, Child Safety and Disability Services. As Deputy Director-General of Digital Innovation, Darrin leads the strategic integration of user-centred digital solutions across the department. With a commitment to service excellence and the safe adoption of emerging technologies, the division modernises core systems and delivers digital tools that support teaching and learning.

Duncan Anson

Assistant Director-General

Finance, Procurement and Facilities

Chief Finance Officer

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

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

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

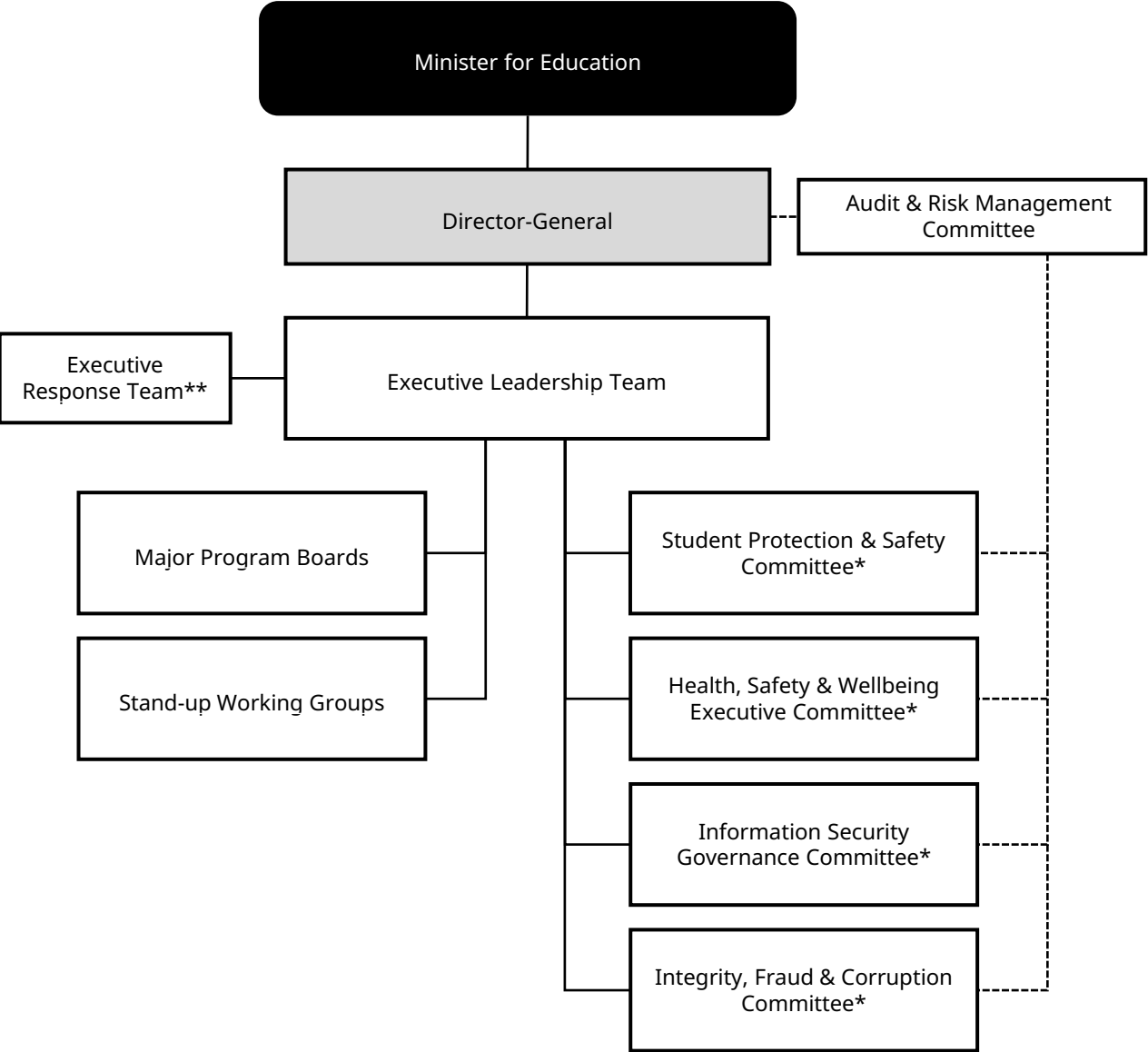
<https://qed.qld.gov.au/about-us/director-general-and-executives>.

Governance groups

Our governance groups provide assurance through oversight and management of the department's priorities and resources, ensuring good decision making, creating opportunity, managing risk and driving performance to achieve our purpose.

Further information about our key governance committees is available on the next page and at Appendix A. Information on the department's Audit and Risk Management Committee (ARMC) is available on pages 85–87.

Governance groups framework



———— Direct report function	*Enterprise risk groups
----- Advisory/support function as required	**Activated during a disaster and/or emergency event

Our service area performance

Service area: Early childhood education and care

Strategic objective: Every child starting strong

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

Kindy

Kindy is a critical stage for children to develop important early learning skills, build confidence and enhance their overall wellbeing.

In 2025–26, our free kindy initiative continued with more than 64,000 children experiencing rich learning environments where they could explore new ideas, learn through play, engage in meaningful routines, and build connections with friends and educators.

The initiative provides all Queensland children with the opportunity to attend kindy free for 15 hours per week, 40 weeks per year and continues to ensure cost is not a barrier to kindy access, and Queensland families are supported by relieving cost-of-living pressures.

More information about free kindergarten can be accessed at:

<https://earlychildhood.qld.gov.au/freekindy#/search>.

Access to kindy for children in rural and remote areas

Every child, no matter where they live, deserves the opportunity to thrive through quality early childhood education. Through the ongoing delivery, oversight and governance of State Delivered Kindy (SDK) and eKindy, we continue to support rural and remote children to access free kindy programs that lay the foundation for a brighter future.

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

In 2025–26, SDK was delivered across 141 locations, giving more than 900 children a strong foundation for their educational journey. This included the opening of 2 new SDKs at Mutarnee State School in North Queensland and Irvinebank State School in Far North Queensland.

The eKindy program supports children to access a free kindy program by distance education in circumstances where they are unable to attend an approved kindy offered by an early childhood service or an SDK due to distance, a medical condition or itinerant lifestyle. In 2025–26, the program supported more than 130 children to access an at-home kindergarten program for 15 hours per week, 40 weeks per year.

Since late 2024, in discrete Aboriginal communities and Torres Strait Islander communities in selected locations, 4-year-olds have been able to access additional free hours of early childhood education in an SDK or other approved kindy service. By 30 June 2026, under a consultative approach, a total of 26 SDKs and one community kindy have commenced offering extended kindy hours for children in their local community.

More information on the SDK program can be accessed at:

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

More information on the eKindy program can be accessed at:

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

Supporting healthy futures

Every child deserves the best start in life to build a bright and healthy future.

To support children with health issues who require treatment in a hospital setting, we expanded the Hospital Kindy program beyond the Queensland Children's Hospital in Brisbane to 8 regional hospitals. With an additional investment of \$700,000 per annum, this initiative demonstrates the department's commitment to helping young learners overcome barriers, ensuring they have the opportunity to thrive and continue their education while receiving essential care.

The program expanded in Term 3, 2025, with Cairns, Gold Coast, Logan and Townsville hospitals joining our existing site to deliver over 100 bedside kindy sessions to 73 children that year. In Term 1, 2026, the program grew further to include Ipswich, Rockhampton, Toowoomba and Sunshine Coast hospitals, providing 72 sessions to an additional 52 children. The expansion ensures more young learners can access vital early education while receiving care.

Building on the success of the Hospital Kindy program, the department also partnered with the Starlight Foundation, Ronald McDonald House Charities South Brisbane and the Mater Foundation to offer playgroups to visiting families and children accessing the South Brisbane hospital precinct. Almost 200 children attended over 40 playgroup sessions delivered at Ronald McDonald House Charities and the Starlight Foundation in Term 1, 2026, with Mater playgroups commencing in Term 2, 2026.

To identify health or developmental concerns early, before children start primary school, Queensland's youngest learners are now also being supported through the Healthy Kindy Kids Initiative. Led by the Department of Health in partnership with the Department of Education, this program was launched in October 2025 to deliver free health checks to kindy children to help address potential issues before they impact formal education.

As part of the Healthy Kindy Kids Program, health teams visit registered kindergarten programs and childcare centres to provide free on-site screening for vision, hearing, speech and language development, prioritising those children whose parents and teachers have identified concerns.

Early interventions

When children are healthy, well and supported in their early development journey, they have the greatest chance of achieving long-term positive outcomes.

In 2025–26, we continued to prioritise our youngest Queenslanders, focusing on intervention and prevention in the early years through targeted investments to improve outcomes and break cycles of disadvantage. Initiatives include:

- extending free kindergarten for up to 600 kindergarten-age children residing in discrete Aboriginal communities and Torres Strait Islander communities each year to access a free, extended hours kindergarten program
- establishing supported playgroups to allow families greater access to early years services

- providing Family Support Coordination in 152 primary schools in targeted areas to assist families and enable smooth transitions into school for children in Prep to Year 2.

To support children in care, Principal Education Officers, Students in Care, prioritise collaboration between the Department of Families, Seniors, Disability Services and Child Safety and schools to ensure continuity of support as children transition into Prep.

Queensland Early Childhood Workforce Strategy 2025–28

Early childhood educators play a vital role in nurturing young minds, fostering curiosity and laying the foundation for lifelong learning and success.

In 2025, we released the *Queensland Early Childhood Workforce Strategy 2025–28* to grow and retain a high-quality workforce, strengthen support systems and modernise workforce approaches. Key initiatives under the strategy include:

- funding specialist positive behaviour guidance coaches through the Positive Behaviour Guidance Program
- launching new programs to support educators, including a Leadership and Management Program and a Reforming Early Childhood Safety Program to prepare for new child safety legislation and guidelines
- offering the community-based teacher education program to support and employ more Aboriginal early educators and Torres Strait Islander early educators, including through the Remote Area Teacher Education Program, which helps educators in regional, rural and remote areas gain or upgrade their qualifications while staying in their communities
- delivering a rural and remote residential program to support educators in completing early childhood qualifications.

Qualifications Pathways Program

Investing in the early childhood workforce and nurturing professional expertise ensures that every child begins their learning journey supported by skilled, passionate and dedicated educators who inspire a love of learning from the very start.

In 2025–26, we continued to provide scholarships and comprehensive mentoring through the Qualifications Pathways Program to support 1,306 early childhood educators in advancing their credentials. Scholarships under the program are available for recognised qualifications accredited by the Australian Children's Education and Care Quality Authority, including:

- a Graduate Diploma or Bachelor's degree with a specialisation in early childhood education, catering to the age groups of birth to 5 years or birth to 8 years
- a Certificate III or Diploma in early childhood education.

The program's extensive support includes:

- coaching and mentorship initiatives designed to upskill educators
- assistance with arranging practicum placements, which can be either paid or unpaid
- provision for study leave or allocated study time during working hours, which may be either paid or unpaid, as agreed with the approved provider or early years services organisation.

For teachers and teacher aides working in state schools that offer SDK, Professional Learning Grants continued to financially assist staff to upgrade their qualifications.

Early Childhood Practicum Placement Grant

Providing financial support to students allows more individuals to follow their passion and build rewarding careers in early childhood education.

The Early Childhood Practicum Grant provides financial support to eligible students on completion of the final work placement of their qualification. Eligible students received a grant of \$5,000, with an additional \$5,000 for those who chose to complete their placement in outer regional, remote or very remote areas.

In 2025–26, 11 students received the Early Childhood Practicum Placement Grant.

Early Childhood Guidance Program

Strengthening the skills and capabilities of teachers and educators in guiding behaviour and ensuring safety is essential to creating positive, child-safe environments in early childhood centres.

In 2025–26, the Early Childhood Guidance Program continued to support educators by enhancing their ability to guide children's behaviour positively and ensure their safety. The initiative offered a range of supports to professionals across all regulated early childhood settings, including:

- programs and training focused on preventing child abuse and neglect, delivered by the National Association for Prevention of Child Abuse and Neglect
- workshops and webinars on positive behaviour guidance conducted by Autism Queensland
- access to tools and resources.

Kindy Inclusion

The Kindergarten Inclusion Service provides \$3.2 million in funding for 4 specialist organisations to provide advice and support to build educator capability and enhance the access, inclusion and outcomes of kindergarten children with additional needs. Under this initiative, Autism Queensland, Speld Qld, Hear and Say, and Down Syndrome and Intellectual Disability Queensland support kindy educators across the state to enhance inclusive environments.

In 2025–26, the service was expanded to provide a tailored pilot support program to 5 discrete Aboriginal communities. Delivered by Autism Queensland and Speld Qld, the program ensured cultural safety remained a key priority while supporting children in these communities.

Kindy Uplift program

Kindy Uplift can be used to fund professional development, programs, resources and supports to build teacher and educator capability and support inclusion in all approved kindergarten programs, including sessional and long day care kindergarten services.

In 2025–26, our Kindy Uplift program continued to provide funding to address children's learning and development needs through evidence-based initiatives aimed at improving outcomes for kindy children. Participating services were also supported to engage in data-driven discussions to enhance the learning and development outcomes of children across Queensland.

Safe early childhood settings

The first few years of a child's life are critical for growth and development, and we are committed to ensuring early childhood environments are safe and supportive.

The department continues to lead the national response to child safety reforms, with delivery of the National Decision Regulation Impact Statement to Education Ministers to respond to the recommendations of the *Review of Child Safety Arrangements under the National Quality Framework*.

The resulting legislative amendments commenced in stages from 10 December 2025 to 27 February 2026. They focus on stronger safeguards to support child safety and transparency, improved educator training and provider accountability.

Queensland is proud to lead the development of the national child safety training in partnership with the Australian Centre for Child Protection on behalf of the Australian Government and all states and territories. Since the launch of the foundation level training on 27 February 2026, 64,391 professionals have completed the training across Queensland.

The Queensland Government is further strengthening child safety with the development of new mandatory advanced child safety training. The advanced courses an individual is required to complete will depend on their role.

In the year ahead, Queensland is committed to working closely with the sector to implement further national reforms to strengthen child safety.

Regulating early childhood education and care

As the Queensland Early Childhood Regulatory Authority, we regulate early childhood education and care services to reduce risk to children's safety, drive voluntary compliance and promote continuous quality improvement.

Our regulation activities include providing information and advice to approved providers, assessing and rating services against the National Quality Standard, conducting regular service monitoring visits and taking enforcement action as necessary to ensure any identified issues of non-compliance are effectively addressed.

The Regulatory Authority's proactive approach to monitoring ensures that every approved service receives a monitoring visit at least annually, to check on quality and compliance, with additional visits based on risk.

When providers fail to meet their obligations to protect children, the Regulatory Authority does not hesitate to take compliance action, including suspension, cancellation, prohibition and prosecution.

In 2025–26, quality rating data demonstrated that early childhood education and care services in Queensland continue to deliver safe and high-quality services to Queensland children, with 91 per cent of services with a quality rating meeting or exceeding the National Quality Standard as at 30 June 2026.

The Early Childhood Regulatory Authority visited every approved and operating service in the 2025–26 financial year, with additional visits based on risk.

Regulatory changes

The Regulatory Authority remains committed to continuously monitoring and addressing emerging issues to ensure the safety, wellbeing and quality of early childhood services across the state.

In 2025, we launched new regulatory priorities for 2025–27, driving awareness and voluntary compliance in the key areas of child safety, staffing and outdoor space. These priorities are checked at every monitoring visit.

The Regulatory Authority also worked with the sector to support the implementation of far-reaching legislative amendments resulting from the National Child Safety Reforms, including a new offence of inappropriate conduct, restrictions on the use of personal devices, the introduction of a National Worker Register and the new mandatory child safety training.

As well as these national reforms, Queensland introduced specific regulatory amendments in 2025–26. From 1 January 2026, rest period conditions were removed for Queensland services, requiring ratio requirements to be consistently met throughout the day, aligning with requirements in other states and territories.

Regulatory data

Publishing regulatory data provides transparency around the Regulatory Authority's work and encourages voluntary compliance and improved service quality in the early childhood sector.

The department regularly publishes regulatory data on applications, monitoring visits, notifications of incidents and complaints, and compliance and enforcement actions.

Regulatory data can be accessed at:

<https://earlychildhood.qld.gov.au/regulation/regulatory-approach/regulatory-data>.

Service area performance

Objective

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

Description

Providing children with access to quality early childhood education and care, 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.

Table 2: Early Childhood Education and Care performance measures

Service standards	2025–26 Target/Est.	2025–26 Actual
Effectiveness measures		
Proportion of Queensland children enrolled in an early childhood education program ¹	95%	104.6%
Proportion of enrolments in an early childhood education program ¹ : - Aboriginal and Torres Strait Islander children - Children who reside in disadvantaged areas	95% 95%	115.5% 99.6%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ²	-	-
Efficiency measure		
Government expenditure per child – kindergarten ³	\$8,284	\$8,351

Notes:

¹Results 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.

²The 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.

³Government expenditure per child – kindergarten is calculated by dividing the total budget per annum by the number of children in the previous kindergarten year.

Additional performance information

The following data is also available:

- Services, service enrolments and staff information:
<https://qed.qld.gov.au/publications/reports/statistics/early-years/early-childhood>.
- Proportion of assessed and rated services meeting or above the National Quality Standard:
<https://www.acecqa.gov.au/nqf/snapshots>.
- Proportion of children developmentally vulnerable in one or more AEDC domains:
<https://www.aedc.gov.au/data-hub/accessing-aedc-data>.
- Proportion of Australian and Queensland children enrolled in an early childhood education program (all children, Aboriginal children and Torres Strait Islander children and children who reside in a disadvantaged area): <https://www.data.qld.gov.au/dataset/proportion-of-children-enrolled-in-an-early-childhood-education-program>.

Service area: School education

Strategic objective: Every student achieving and realising their full potential

We are preparing every student for a brighter future by equipping them with the knowledge and skills they need. Our investment in education ensures children and young people have every opportunity to realise their full potential at school and establish strong foundations to live happy, healthy lives and contribute to our communities in the future.

More Teachers, Better Education

We are committed to creating safe, supportive and high-quality learning environments where educators and leaders feel valued and connected to their school communities.

Through the *More Teachers, Better Education* commitment, we are investing \$222.1 million over four years to strengthen our system's response to teacher recruitment, capability and workload, address student behaviour and lift education standards across Queensland schools.

Key initiatives under the plan include a range of measures to support positive student behaviour, strengthened responses to bullying, a renewed focus on the basics—mathematics and English, and enhanced professional development opportunities.

Brighter futures education strategy

In 2026 we proudly launched the *Brighter futures: Delivering excellence in every state school, for every student* strategy (Brighter futures). This strategy continues our collective journey to strengthen excellence across Queensland's state schooling system.

At the centre of Brighter futures are shared priorities that will deliver excellence through high expectations for every student, enable schools to make local decisions within our system, leverage digital innovation and responsive systems to unleash innovation in schools, and build a confident and professional workforce to deliver what matters for every student.

To realise our vision, the strategy focuses on educational achievement, and belonging and engagement across key stages of learning:

- Starting strong—from Kindy to early primary.
- Building on foundations—middle and upper primary school.

- On track for success—junior secondary.
- Ready for the future—senior secondary.

As we implement our education strategy, we are engaging in robust monitoring to ensure we are on track to achieve outcomes, understand impacts and identify areas for further focus and improvement.

Further information on Brighter futures can be accessed here:

<https://education.qld.gov.au/initiatives-and-strategies/strategies-and-programs/brighter-futures>.

Red tape reduction

The department is committed to providing Queensland state school teachers with a fresh start by cutting red tape and reducing administrative burdens, enabling them to focus on what matters most—engaging with their students and delivering high-quality teaching and learning experiences.

In 2025–26, we released the *Red Tape Reduction Plan 2025–28*—a clear roadmap to embed red tape reduction into our ways of working and to prioritise initiatives that will have the greatest impact on teachers and school leaders. Benefits are already being realised, with actions underway to save teachers and school leaders' time.

Back to basics

A bright future is built on strong foundations—every child mastering reading, writing and mathematics. We're committing to the basics, setting high expectations, and providing early support, so no student is left behind, wherever they live, and whatever pathway they choose. In 2025, we introduced the Year 1 Phonics Check and strongly recommended the use of the *Dynamic Indicators of Basic Early Literacy Skills* (DIBELS) 8th Edition, for students from Prep to Year 8, supporting the early identification of academic risk. To support the implementation, comprehensive training on how to use and interpret the screening tools was provided, and funding was allocated through the Teacher Relief Scheme to backfill teachers conducting the Year 1 Phonics Check. This ensured that training and administration did not add to their existing workloads.

Building on this, in 2026, we trialled an early years numeracy screener. The trial explored tools that offer quick, efficient and reliable methods for early identification of students requiring extra support, to ensure they are ready to progress in their learning, furthering our commitment to delivering a world-class education.

We also contributed to the Australian Curriculum, Assessment and Reporting Authority's iterative review of Australian Curriculum: F-2 Mathematics to ensure there is clarity for teachers of mathematics in the early years.

NAPLAN readiness

Enhancing learners' self-efficacy in digital assessment supports learners throughout their NAPLAN journey.

Building on the strong participation rates achieved in 2024–25, we developed resources to extend students' digital readiness, building their skills and familiarity with the online testing platform. These tools and targeted teaching resources empower students to demonstrate their literacy and numeracy knowledge as they develop their use of the national assessment platform. Learning opportunities are also embedded in English and mathematics units of work to help students boost their NAPLAN digital skills.

This year, we implemented a new NAPLAN readiness plan to support schools, staff, students and families to feel more prepared and confident to participate in NAPLAN. The plan provided a range of supports and resources designed to encourage participation and performance.

Some of the new resources included:

- the 2026 student free day pack to help schools prepare
- guidance materials for teachers and school leaders
- NAPLAN hack videos with practical tips for students to engage in assessments
- insights webinars to support teachers and leaders.

There is clear and consistent information on the department's website for parents to help support their children in preparing for NAPLAN. Additionally, we partnered with the Queensland Curriculum and Assessment Authority and the Joint Parent Committee Queensland to deliver an informative webinar for parents ahead of NAPLAN.

Back to School Boost

Recognising the challenges many families face with the rising cost of living, we introduced the Back to School Boost as a proactive measure to provide support.

Under this initiative, all primary school students (Prep to Year 6) enrolled in and attending state, non-state, or home education received a contribution of \$100 for the 2025 school year to help families cover the cost of school essentials, such as books, stationery, devices, camps and excursions. This initiative will continue in 2026–27.

Every day counts

When students attend school every day, they build strong routines, deepen relationships and maximise their learning.

In 2025–26, the department refreshed its *Every day counts* resources, outlining a shared commitment by students, parents and carers, schools and the community to improve student attendance. A range of materials for parents and carers and schools, including strategies to boost attendance, resources on the importance of regular attendance and resources to support student absence management are available.

On track for success

Students are empowered to reach their full potential when they are supported at key educational stages. The *Junior Secondary: On track for success* project fosters excellence in every state school through actions that recognise the changing needs of young adolescent learners and provides targeted support for positive transitions from upper primary to junior secondary.

In 2025–26, a suite of resources was introduced to help schools reflect on and enhance current practices. These resources included evidence-based insights, guiding principles, a school improvement reflection tool, strategies for effective classroom practices and an online professional development course for teachers and school leaders.

A series of masterclasses held in 2026 supported schools to plan for the engagement of upper primary and junior secondary learners.

Supporting student engagement and re-engagement

The department is committed to supporting student engagement and re-engagement in education.

In 2025–26, we delivered a range of interventions, services and support to keep students engaged and support students to re-engage in schooling, including through:

- Intensive Education Case Managers, who connected 3,827 students to educational opportunities.
- Regional staff, who assisted disengaged young people to re-enter the education system or access appropriate pathways to education, training or employment.
- Link and Launch Coordinators, who supported 943 Year 12 graduates in 2025 with post-school transitions, enabling pathways to further education, training or employment.
- FlexiSpaces, which provided targeted education program options in 2025 to 3,556 students showing early signs of disengagement across 123 state schools.
- Attendance and Engagement (A&E) programs, which assisted 5,230 Aboriginal students and Torres Strait Islander students across 59 state schools in 2025 to improve their attendance and engagement.
- Queensland Pathways State College, which supported 601 senior secondary students across 9 campuses in 2025, helping them work towards achieving a Queensland Certificate of Education and transiting to further education, training or employment.
- Introducing the *Education and Other Legislation Amendment Act 2026 (EOLA Act)*, delivering reforms to support continuity of education through legislative recognition of Education and Training Centres (ETCs) in youth detention settings and education re-entry and transition services through regional staff and prescribed external providers.
- Continued strengthening of regional cross-agency work to support vulnerable students and families to access multi-agency support and remain engaged in education. This included brokering internal and external actions, improving information sharing, reducing duplication, and supporting more consistent ways of working within and across agencies and regions.

Alternative learning curriculum resource hub

Personalised and flexible learning opportunities can transform educational outcomes for students facing challenges engaging with learning.

In 2025–26, we launched the Alternative Learning Curriculum Resource. This suite of resources is designed to support students in Years 3 to 12 to build the skills and motivation to re-engage with education or work towards future employment opportunities, empowering them to reach their full potential.

This initiative offers alternative learning options and tailored pathways, ensuring all students are engaged, supported and empowered to succeed.

Positive pathways for young people in contact with youth justice

Young people who engage in antisocial and criminal behaviour risk exclusion from important support mechanisms such as school, their families and service providers.

In 2025–26, we delivered a range of initiatives and reforms for young people in contact with the youth justice system to support positive pathways and enhance rehabilitation outcomes, including:

- Supporting 2,338 youth people who appeared before the Childrens Court to connect with appropriate, supported education, training, or employment pathways through the Education Justice Initiative (EJI). In January 2026, the EJI scope was expanded to include intervention services for young people at risk of involvement with the youth justice system.
- Delivering specialised alternative learning programs, in partnership with non-government organisations, for 48 young people aged between 10 and 16 in contact with the youth justice system or exiting detention in Cairns, Townsville, Ipswich and Mount Isa, to re-engage with learning, address behavioural or social issues, and achieve positive transitions to education, training or employment.
- Piloting new regional approaches to intensive case management for young people who are disengaged or not currently enrolled in a state school, as part of the Premier's priority

to reduce victims of crime numbers across the state, in the priority areas of Ipswich, Cairns and Townsville.

- Collaborating with the Department of Youth Justice and Victim Support to increase education attendance in youth detention settings. Implemented actions have resulted in improvement in engagement with education, with 86.5 per cent attendance at scheduled sessions in the Education and Training Centres in detention in 2026.
- Piloting tailored education programs for young people temporarily held in Queensland Police Service watch-houses, with teaching services commencing in the Cairns and Mount Isa watch-houses in April 2026, and planning underway for expansion to the Townsville, Southport, Brisbane and Ipswich watch-houses in the second half of 2026.
- Improving information sharing with relevant departments to ensure continuity of support across services.
- Introducing the *Education and Other Legislation Amendment Act 2026*, delivering reforms to recognise Education and Training Centres in detention settings as educational institutions.

Behaviour Boost

When behaviour is well-managed, classrooms become environments where learning flourishes, relationships strengthen, and every student has a brighter future.

To help schools support and manage behaviour, we continued to provide the Behaviour Boost—a dedicated resource that empowers schools to respond to behaviour using evidence-informed practices. This initiative offers schools the flexibility to engage school-based Behaviour Specialists who work closely with teachers, teacher aides and school leaders to implement proven, evidence-informed strategies. To ensure that support remains targeted and effective, schools can tailor resources to meet the unique needs of their staff, students and community.

Building Better Behaviour–Capability

In 2025–26, we released the Building Better Behaviour online program and Building Better Behaviour–Behaviour Capability Resources Packages to provide school staff with a comprehensive suite of professional learning opportunities. These resources offer topic-specific

learning to build staff capability and respond effectively to student behaviour using evidence-based practices.

Positive Behaviour for Learning

Positive Behaviour for Learning (PBL) is an evidence-based, multi-tiered system of support that provides staff with practical strategies to foster positive learning and working environments. In 2025–26, implementation of PBL continued, with schools using the framework reporting fewer behaviour incidents, reduced referrals for support, and improved social, emotional and behavioural competencies.

Each region has a permanently funded, full-time Principal Advisor, PBL, to support implementation.

Preventing and responding to bullying

Bullying is a complex community issue that can significantly impact students, and addressing bullying behaviours requires a whole-community approach. Schools, students, parents, carers and the wider community all play a crucial role in fostering safe, supportive environments and promoting respectful relationships.

In 2025–26, we continued to address bullying by:

- launching professional development modules for staff on recognising, responding to and preventing bullying
- providing support through Rapid Support Teams to work closely with school leaders, staff and families to provide tailored, evidence-based interventions, including the Parent Navigator service to further assist families
- forming the Anti-Bullying Expert Advisory Panel to provide advice and guide the delivery of effective anti-bullying strategies
- funding additional chaplains and student wellbeing officers in schools to provide support across the whole school community
- expanding Parentline operating hours to offer free, confidential, and immediate support to parents and carers, as well as additional online moderated, counsellor-led peer

groups—*My Circle for Parents*—where parents can share experiences, seek advice and support one another

- promoting the eSafety Commissioner’s step-by-step guide, providing schools with practical tools and clear guidance to effectively identify, manage and respond to incidents involving altered images
- developing eSafety on-demand professional learning modules to provide practical strategies to respond to online incidents, promote inclusion and digital wellbeing, and create safer school environments. The modules focus on the prevention of and response to modern bullying, aligning with current best practices
- updating the Respect program to include opportunities to address bullying through the delivery of respectful relationships education.

Supporting Aboriginal learners and Torres Strait Islander learners

We are committed to delivering excellence in teaching and learning for every Aboriginal student and Torres Strait Islander student. By working together, we strive to close the gap in educational outcomes and empower students to achieve and reach their full potential.

In 2025–26, we continued to build on this commitment by:

- funding the Aboriginal and Torres Strait Islander Attendance and Engagement Program to support 5,230 students as at the end of Semester 2, 2025, to attend school, engage in learning, complete Year 12, and transition to employment, training or further education
- offering Indigenous Education Grant payments to remove barriers to student enrolment, engagement and achievement, helping them progress at the same rate as their non-Indigenous peers
- supporting an additional 1,368 high-achieving Aboriginal and Torres Strait Islander students in Years 4 to 6 through the Solid Pathways—STEM (Science, Technology, Engineering and Mathematics) online program, providing enrichment opportunities and bringing the total number of registrations since 2020 to 19,548
- supporting 370 high-achieving Indigenous students from 58 state schools to participate in the Aboriginal and Torres Strait Islander Aspirations Program. These Year 10–12 students

increased their critical and creative thinking skills through a series of academic challenges while exploring further education and training pathways

- funding 392 Aboriginal and Torres Strait Islander senior state school students to complete a Certificate II qualification, as part of the VET Pathways Program. This program was delivered in partnership with Tallebudgera Outdoor and Environmental Education Centre, providing students with practical skills and job-ready pathways through nationally recognised qualifications
- providing First Nations Language Program grants to revitalise and educate students in 21 Aboriginal and Torres Strait Islander languages and dialects in Queensland schools
- supporting 9 Aboriginal teachers and Torres Strait Islander teachers to complete the Master of Indigenous Languages Education (MILE) qualification at the University of Sydney
- registering an additional 172 educators in the English as an Additional Language or Dialect Hub, which provides support to recognise and respond to the language strengths and learning needs of Aboriginal and Torres Strait Islander students learning standard Australian English, bringing the total number of registrations to 6,341
- delivering professional learning in cultural capability to deepen staff understanding of Aboriginal and Torres Strait Islander perspectives, histories, cultures, and ways of knowing, being and doing
- assisting Aboriginal students and Torres Strait Islander students in remote and discrete communities through the Transition Support Service (TSS), helping them transition to distance learning, boarding schools or secondary schools in other communities.

Supporting rural and remote students

Geographic location should never be a barrier to education.

In 2025–26, the department supported students in rural and remote communities through a range of targeted programs to improve access to high-quality education, regardless of location. These initiatives strengthened curriculum access, learning opportunities, and support for students, schools and communities.

This work was delivered through:

- The Rural and Remote Education Access Program, which provided over \$5.6 million to 311 schools and 57 clusters across six regions. These funds supported locally tailored projects to enhance curriculum opportunities, improve access to ICT, and enhance staff capability and community engagement.
- The School of Distance Education—ICT Subsidy Scheme, which supported geographically isolated and other eligible students with annual subsidies of \$472 for computer equipment and \$517 for broadband internet access. This initiative helped ease cost-of-living pressures for families in rural and remote communities, with both subsidies indexed annually to the Consumer Price Index.
- Three state school boarding facilities located at Western Cape College (Weipa), Spinifex State College (Mount Isa) and Dalby State High School–Bunya Campus (Dalby). These facilities supported students facing geographic barriers to secondary education in rural and remote communities. In 2025–26, \$17.696 million was allocated for operations and maintenance.
- The Queensland Virtual Academy (QVA), which supports a statewide and cohesive approach to increasing equity in student access to curriculum pathways, learning opportunities and teaching expertise in Queensland state schools. The QVA ensured students could access high-quality learning no matter where they live through four key services: live online lessons, on-demand learning materials, schools teaching to other schools programs, and targeted and specialist virtual programs. As at Semester 1, 2026, 5,727 students from 450 schools accessed QVA services, including small schools programs offering subjects such as Japanese, Science and Digital Technologies.

Together, these initiatives improved access, participation and educational outcomes for rural and remote students across Queensland.

Supporting students with disability

Queensland state schools provide high-quality education to all students, with students with disability able to access and fully participate in learning, supported by reasonable adjustments and tailored teaching strategies to meet their individual needs.

Enrolment Navigators provide personalised guidance to families, helping them understand enrolment pathways, coordinate with their new school, and make confident, informed decisions that support a positive transition. To support students with disability to navigate state school enrolment, the Enrolment Navigator pilot is expanding statewide.

In addition to specialist support staff employed by the department including speech language pathologists, occupational therapists, physiotherapists, and advisory visiting teachers for sensory or physical disability, funding is also available for non-government organisations to support schools to provide reasonable adjustments for students with disability. This support may include contributing to individualised learning plans, enhancing staff capability, and providing specialised equipment and resources.

In 2025–26, we continued to support students with disability through:

- launching the *Investing in Teachers: Boosting teacher capability–students with disability plan* to provide practical training for teachers to confidently manage diverse classrooms, support individual learning needs and maintain academic excellence
- launching the *Sensory-Informed Best Practices for Learning (Sensible)* guide to help create supportive learning spaces and practices for students with sensory processing challenges
- delivering targeted professional development opportunities for middle leaders to enhance their leadership capabilities in fostering equitable, high-performing learning environments
- providing expert advice, statewide professional development, and on-request sessions through speech-language pathologists to support the use of effective intervention strategies for students with reading disorders, dyslexia and developmental language disorders.

School-to-work transitions

Schools play a vital role in preparing students for their future careers.

In 2025–26, the Regional School Industry Partnership (RSIP) program strengthened connections between schools and industry partners through a place-based coordinated approach. These partnerships provided students with practical career-related experiences, helping them make informed decisions about their career pathways and supporting positive transitions to post-school destinations.

The RSIP program also collaborated with industries to expand workforce initiatives to schools across the state, to ensure more students can benefit from practical career-focused opportunities.

The Link and Launch program based in 35 state high schools across the state also supported 943 Year 12 graduates in 2025 to make meaningful post-school transitions to further education, training or employment.

Student wellbeing

When students feel supported, they are better equipped to develop a positive attitude towards education.

Since March 2021, the department has provided mental health literacy training for school leaders, teaching staff and departmental employees who work with students. The training is designed to build foundational mental health knowledge, practical response skills, and strategies to foster supportive and inclusive school environments.

The training equips participants with the skills to recognise and address common mental health challenges, support young people, colleagues and families, and promote positive interactions. By focusing on early intervention and assistance, the training ensures a proactive and inclusive approach to student wellbeing.

Respectful relationships education

Respectful relationships education (RRE) focuses on teaching students how to recognise and practise respect, develop personal and social skills, recognise how gender norms and stereotypes can influence choices and actions, and take action to create equal and respectful communities.

Principals, in collaboration with their school communities, determine the most suitable approach to delivering RRE and select resources that best meet the unique needs of their students and context. Available resources to support the delivery of RRE include the Respectful Relationships Education Hub for information, Respect program for curriculum materials and the RRE Professional Development Hub for self-directed online training materials.

Dignity vending machines

The supply of free period products supports students to participate fully in their education, ensuring no students miss learning time due to lack of access to period products.

Dignity Vending Machines (DVMs) provide students with free, convenient access to period products at school. In 2025–26, the installation of DVMs in schools continued as part of the Share the Dignity in Queensland Schools initiative, with the total number now exceeding 880.

Student protection

The safety of Queensland's learners is critical to their personal wellbeing and success at school. To uphold the highest standards of student protection, the department has a range of documents that guide child protection practices, including the *Child and student protection policy*, *Student protection procedure*, *Student protection guidelines*, *Allegations against workers in the area of child and student protection procedure* and the *Aware. Protective. Safe strategy*.

These documents, along with comprehensive resources and training, provide educators with clear guidance on implementing strategies to prevent harm to students. They also ensure that employees and school visitors are equipped to respond to and report any concerns about student safety in a timely and appropriate manner.

All departmental employees and visitors to state schools must complete annual mandatory student protection training tailored to their role. Regional Principal Advisors, Student Protection, support schools in meeting their obligations by providing specialised training and guidance on student protection matters.

In 2025–26, student protection was strengthened by:

- updating Suspected Child Abuse and Neglect (SCAN) team resources, including a new fact sheet for principals, to support school leaders in making referrals through a coordinated, multi-agency approach
- making SCAN team system induction materials, developed for core member agencies by the Department of Families, Seniors, Disability Services and Child Safety, available to all staff

- integrating the *Child Safe Organisations Act 2024* (Qld) mandatory Child Safe Standards and Universal Principal on cultural safety within departmental policies, procedures and mandatory training to strengthen the department's commitment to providing child safe environments and maintaining a child safe culture
- fast tracking implementation of the Reportable Conduct Scheme, requiring notification to the Queensland Family and Child Commission for allegations or convictions of reportable conduct by a department 'worker' from 1 July 2026
- strengthening mandatory student protection training content on cumulative harm, domestic and family violence, student protection reporting, monitoring and supporting students for whom there have been student protection concerns and professional boundaries
- expanding guidance on the signs and impacts of domestic and family violence for children and young people and embedding current laws and frameworks in the domestic and family violence online learning module for staff
- delivering a new online training package to build staff capability to recognise and address the impact of bias in student protection
- implementing new Blue card requirements for parent volunteers, Parents and Citizens and Parents and Friends associations, and individuals and businesses providing services in schools.

Generative artificial intelligence

The effective use of digital tools by teachers and learners is essential for responding to and adapting to a rapidly changing world. Developing awareness of the capabilities, benefits and challenges of digital tools—along with their safe, ethical and responsible use, particularly in the context of generative Artificial Intelligence (AI)—prepares every child and student for a digitally enabled future.

In 2025–26, the department introduced Corella, a generative AI (genAI) tool designed specifically for schools. Custom-built for educational purposes, Corella operates within a secure framework, ensuring all data remains private and is stored locally in Australia.

Teachers can use Corella to streamline administrative tasks, create resources, and enhance teaching and learning practices, while students can leverage it to brainstorm, research, revise, paraphrase and check their understanding.

Guidance for schools on incorporating genAI into teaching and learning has been delivered, including genAI-related learning modules and orientation workshops designed to help school staff enhance their genAI capabilities.

Student Technology Equity Partnership initiative

Access to digital technologies is essential for ensuring all students have equal opportunities to succeed, regardless of their socioeconomic background.

In 2025–26, our Student Technology Equity Partnership (STEP) initiative continued its commitment to providing up to 140,000 digital devices by June 2028 for students facing financial disadvantage. With more than 39,165 devices already approved, STEP is making a tangible difference by enhancing learning opportunities and reducing the digital divide.

Place-based responses

Genuine collaboration between schools ensures every student, regardless of their school, has access to quality education.

In 2025–26, place-based responses brought together schools, early years services and community partners to plan, design and deliver education that meets the evolving needs of communities. These strategies enhanced outcomes for children, students, families and communities through holistic and integrated partnerships with government agencies, industry and community organisations. By leveraging local strengths and whole-of-government collaboration, place-based approaches provided every child and young person with equitable opportunities to access quality education to realise their full potential.

The Partnership Initiative, a key place-based response, saw 42 schools working collaboratively with families and communities to develop local solutions and share decision making, ensuring children have the best chance of success at school. The initiative's design leverages the combined impact of additional school resourcing, including new roles and skilled staff, intensive support for school leaders, governance focused on removing barriers and driving innovation, and embedding

differentiated support into core systems and processes to create and sustain meaningful change. An evaluation of the impact of system-level enablers and differentiated support will be conducted to inform ongoing place-based responses.

A place-based Educational Precinct trial is also underway in Mount Isa and Bundaberg, to test a networked approach to schooling. This model enables schools within a geographic area to collaborate on planning and share staffing, facilities and resources to deliver more strategic, community-responsive education through co-designed solutions. The trial will conclude in 2026.

Regulating home education

Queensland Home Education (QHE) regulates home education registrations. QHE's regulation activities include assessing applications for and reports on home education, and providing guidance to parents to support them to meet regulatory requirements. In addition, QHE enables young people to engage in vocational education and training and work experience.

In 2025–26, QHE strengthened relationships and referral pathways between departmental partners to better support vulnerable children transitioning in and out of home education. In addition, an intensive review of internal and external policies, procedures and practices is underway to reduce red tape, improve efficiency and enhance clarity for the sector.

International Quality Schools Unit

The International Quality Schools (IQS) unit is responsible for the regulation of schools approved on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) to offer enrolment to overseas students on a student visa and organisations offering an International Secondary Student Exchange (ISSE) program across Queensland. IQS regulatory responsibilities for CRICOS-registered schools include registration and compliance monitoring of both non-state schools and the department, as an education provider for the state-school system, under a shared responsibility framework with the Australian Government.

IQS responsibility for ISSE programs includes registration and compliance monitoring of not-for-profit organisations and schools with sister-school arrangements and the provision of visa support documentation to students participating in an ISSE program. IQS has a strong focus on engagement with both internal and external stakeholders to support compliance, and industry growth of international education in the Queensland school sector.

Service area performance

Objective

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

Description

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

Table 3: School Education performance measures

Service standards	2025-26 Target/Est.	2025-26 Actual
<i>Effectiveness measures</i>		
Year 3 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding ¹		
All students:		
• Reading	84%	80.5%
• Writing	87%	84.6%
• Numeracy	85%	83.7%
Aboriginal and Torres Strait Islander students:		
• Reading	65%	59.2%
• Writing	69%	65.5%
• Numeracy	63%	62.8%

Service standards	2025-26 Target/Est.	2025-26 Actual
Year 5 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹ All students: • Reading 88% 84.8% • Writing 83% 79.3% • Numeracy 87% 86.2% Aboriginal and Torres Strait Islander students: • Reading 69% 64.7% • Writing 62% 59.0% • Numeracy 63% 66.3%		
Year 7 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹ All students: • Reading 84% 82.2% • Writing 82% 77.4% • Numeracy 84% 81.3% Aboriginal and Torres Strait Islander students: • Reading 64% 62.6% • Writing 62% 57.9% • Numeracy 63% 58.3%		
Year 9 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding¹ All students: • Reading 80% 79.7% • Writing 79% 76.8% • Numeracy 81% 79.0% Aboriginal and Torres Strait Islander students: • Reading 61% 60.9% • Writing 58% 57.5% • Numeracy 58% 55.0%		

Service standards	2025–26 Target/Est.	2025–26 Actual
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement	98%	99.5%
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%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	87.1%
Proportion of parents satisfied with their child's school ²	94%	91.1%
Efficiency measures		
Average cost of service per student – School Education ³	\$25,238	\$25,532

Notes:

¹The National Assessment Program—Literacy and Numeracy (NAPLAN) tests are conducted in March each year. The 2025–26 Actuals reflect results from the 2025 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.

²The parent school opinion survey is a voluntary survey. The variance between the 2025–26 Target/Estimate and the 2025–26 Actual represents the differences in the opinions and reflections of those participating in the survey compared to the high expectations set by state schools.

³This is a new measure and the methodology is not comparable to the previous "Average cost of service per student" measure.

Additional performance information

The following data is also available:

- Attendance rates (Aboriginal students and Torres Strait Islander students and all Queensland students): <https://qed.qld.gov.au/our-publications/reports/statistics/Documents/attendance-rate-year-level-region.pdf>.
- School Disciplinary Absences: <https://qed.qld.gov.au/publications/reports/statistics/schooling/students>.
- Apparent retention rates of students: <https://www.abs.gov.au/statistics/people/education/schools/latest-release>.
- Proportion of Young Queenslanders aged 15 to 24 years participating in full-time education and/or work: <https://www.abs.gov.au/statistics/people/education/education-and-work-australia/latest-release>.

- School Opinion Survey:
<https://qed.qld.gov.au/publications/reports/statistics/schooling/schools/schoolopinionsurvey>.
- Proportion of all Queensland students (Aboriginal students and Torres Strait Islander students and all Queensland students) who, 6 months after completing Year 12, are participating in education, training or employment:
<https://www.data.qld.gov.au/dataset/next-step-suite-of-post-school-destination-surveys>.
- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: Queensland Certificate of Education, International Baccalaureate Diploma or Vocational Education and Training qualification: <https://www.data.qld.gov.au/dataset/year-12-outcomes>.
- Proportion of Year 12 students (Aboriginal students and Torres Strait Islander students and all Queensland students) awarded a Queensland Certificate of Education or Queensland Certificate of Individual Achievement: <https://www.data.qld.gov.au/dataset/year-12-outcomes>.

Service area: Arts Queensland

Strategic objective: Vibrant arts and culture across the state

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

Queensland's Time to Shine

In July 2025, we launched *Queensland's Time to Shine: a 10-year strategy for arts and culture 2025–2035* to deliver long-term benefits to Queensland's creative economy with a clear plan and vision for the future. This strategy recognises the importance of a thriving creative arts sector and statewide vibrant arts scene, and outlines key priorities designed to drive meaningful outcomes for the sector and the broader community, including:

- delivering statewide creative activation and legacy outcomes inspired by the opportunities of Brisbane 2032
- shining a global spotlight on Queensland's unique arts and cultural experiences to attract audiences, drive regional economic growth and enhance the state's reputation as a dynamic arts destination
- connecting Aboriginal artists and creatives and Torres Strait Islander artists and creatives to opportunities that deliver economic, cultural and social benefits for individuals, communities and Queensland
- preparing Queensland's creative sector for the future by investing in skills, innovation and opportunities that support long-term careers and a growing creative economy
- strengthening access for all Queenslanders to enriching arts and cultural experiences
- celebrating and investing in the development and sharing of stories by Queensland storytellers.

The strategy has already begun enhancing our creative economy through a range of initiatives, including:

- refreshing the Cultural Tourism Fund, with \$899,110 in multi-year funding announced to enhance arts-led tourism outcomes in regional Queensland. This initiative showcases the

state's unique stories and cultural heritage while offering opportunities for additional investment to boost marketing strategies

- increasing inclusion of Queensland artists and audiences with disability by investing \$107,331 in additional funding across 14 projects
- launching the Queensland Major Commissioning Fund to support new, impactful work and programming in the lead-up to the Brisbane 2032 Olympic and Paralympic Games
- establishing the Queensland Festivals Network, focusing on identifying shared priorities and collaborative solutions to common challenges.

Cultural infrastructure

High-quality cultural infrastructure supports the development, presentation, and accessibility of arts and culture.

In 2025–26, Arts Queensland continued to enhance Queensland's creative infrastructure by:

- opening the \$235.3 million Glasshouse Theatre in March 2026, with the 1,500-capacity venue making the Queensland Performing Arts Centre the largest performing arts centre in Australia under one roof
- delivering the *Floriate* public art commission, a spectacular four-metre-high bronze public art sculpture by acclaimed Torres Strait Islander artist Brian Robinson, for the Glasshouse Theatre's forecourt
- completing the delivery of the Judith Wright Arts Centre upgrade and expanding its tenancy, rehearsal and other back of house spaces
- supporting the refurbishment of regional cultural infrastructure including the Wondai Regional Art Gallery, which now features new spaces for workshops and community events, and the Phoenix Ensemble's community theatre, with improvements to flooring and seating.

Regional arts and culture

Supporting the arts in regional and remote communities helps all Queenslanders access and engage with high-quality arts and cultural experiences.

In 2025–26, we supported regional and remote communities by:

- investing more than \$1.5 million in 27 organisations through the new Regional Community Arts Program—empowering volunteers to deliver community arts and cultural activities across Queensland
- refreshing the Regional Arts Services Network—focusing on an artform-based approach to engaging artform-specific organisations and employing 7 regionally based arts officers to deliver statewide services
- ensuring statewide arts touring—with \$3.35 million supporting 42 Queensland artists and organisations through the Touring Queensland Fund, bringing more live music, theatre, exhibitions, and workshops in circus, dance, literature and music composition to regional and rural Queensland.

Aboriginal and Torres Strait Islander arts

Aboriginal arts and cultures and Torres Strait Islander arts and cultures play an important role in expressing Queensland's identity.

In 2025–26, almost \$7.5 million in dedicated and contestable funding was invested to support Aboriginal and Torres Strait Islander artists, arts workers and organisations including:

- \$2.89 million of dedicated project funding supported more than 50 Aboriginal recipients and Torres Strait Islander recipients to develop and present new work, strengthen skills and grow employment
- \$3.73 million in operational funding supported the sustainability of 28 organisations and Indigenous Art Centres
- more than \$1.06 million invested through other project funds to support creative outcomes for Aboriginal and Torres Strait Islander artists and communities.

Throughout 2025–26, key partnerships were progressed to promote economic outcomes for Indigenous creatives working in craft and design. These included:

- a collaboration with Health Infrastructure Queensland to incorporate Aboriginal and Torres Strait Islander designs into furniture, fixtures and equipment in health settings

- a partnership with Blaklash, an Aboriginal-owned and operated design studio to develop *Interwoven*, a portfolio of designs by several Aboriginal and Torres Strait Islander artists, for use in infrastructure and commercial projects.

Growing a strong creative workforce

Investment in strong creative businesses and professional development fosters sustainable, long-term careers and strengthens the future of Queensland's creative sector.

In July 2025–26, Arts Queensland invested significant funding to support the operational and programming costs of Queensland's small to medium arts organisations and major performing arts organisations, who are major employers of the state's creative workforce. Investment included:

- a record-breaking funding of \$38.79 million over four years for 52 arts organisations through the Organisations Fund 2026–2029, the highest number of recipients to date, including 12 new entrants and 17 regional arts organisations
- \$12.83 million to support 7 major performing arts organisations through the National Performing Arts Framework Partnership, a joint initiative of the Australian, state and territory governments administered by Creative Australia.

Other support delivered in 2025–26 to strengthen creative careers, address critical skills gaps and build capacity in Queensland's sector included:

- supporting the Tech Connect Queensland Traineeship Program, delivered by QPAC in partnership with Stage Queensland and Arts Centre Melbourne, to provide several one-year traineeships offering accredited training and hands-on theatre experience in live production and technical services
- supporting LATCH—a 12-month product development and retail initiative delivered by Artisan, to accelerate entry to retail and economic opportunities for Queensland makers of craft and design.

Enhancing arts access for children, young people and schools

The department is committed to ensuring that children, young people and school communities can access high-quality arts experiences that support their learning and engagement across a range of disciplines and curricula.

In 2025–26, the Regional and Remote Schools Touring Service delivered curriculum-aligned live performances, workshops, residencies, and tailored engagement models for school students, as well as arts learning resources for teachers, through the Shake & Stir Theatre Company. Students at over 220 schools accessed the service during the reporting period.

Other new programs delivered in 2025–26 to further expand arts engagement opportunities for Queensland school students included:

- the Music Education Partnership Fund, which provides opportunities for music organisations to partner with schools to develop music education programs tailored to the needs of students and teachers
- the Early Childhood Education and Care Program, which supports the delivery of arts and cultural experiences in State Delivered Kindergarten and early childhood education and care services.

Cultural tourism

Queensland has a strong record of delivering unique and iconic arts and cultural events that promote cultural tourism outcomes across the state.

In 2025–26, several initiatives were delivered to support the sector, including:

- investing over \$6.4 million in the Brisbane Festival and Queensland Music Festival to deliver significant economic outcomes for Queensland. This included more than 2 million Queenslanders and visitors engaging with festival events and the creation of more than 2,500 employment opportunities for artists and arts workers
- investing in Queensland regional festivals, including the Woodford Folk Festival, Australian Festival of Chamber Music, North Australian Festival of Arts, and Festival of Outback Opera, to deliver strong programs, employ artists, and drive regional visitation and economic benefits.

Service area performance

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.

Table 4: Arts performance measures

Service standards	2025–26 Target/Est.	2025–26 Actual
Service: Investment programs		
Effectiveness measure		
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives	95%	98%
Efficiency measure		
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	90%	92%
Service: Facilities management		
Effectiveness measure		
Utilisation of arts-owned and/or managed arts and cultural facilities ¹	6.4M visitors	7.1M visitors
Efficiency measure		
Percentage cost of delivering facilities management ²	10.6%	9.8%

Notes:

¹The variance between 2025–26 Target/Estimate and 2025–26 Actual is due to the higher-than-expected attendance at performances and exhibitions at the Queensland Cultural Centre.

²The variance between the 2025–26 Target/Estimate and 2025–26 Actual is due to a reduction in contract fees during the period.

Supporting Our Service Areas

Strategic objective: Capable, confident people, responsive systems, better outcomes

We are building a strong and capable workforce by attracting and retaining skilled professionals and supporting their health, safety and wellbeing. Our focus on streamlining processes and resourcing ensures efficiency, while providing opportunities for staff to grow their expertise and skills throughout their careers. By investing in fit for purpose infrastructure and responsive digital services, we are creating environments that meet the needs of our communities.

Expanding pathways to a rewarding career in teaching

Modern workforce planning requires innovative approaches beyond traditional recruitment pathways to build a diverse and sustainable pipeline of talented educators for the future. Initiatives such as Turn to Teaching and Supported Pathways have continued to play an important role in creating opportunities for non-traditional entrants who bring valuable skills and experiences to the teaching profession.

Aspiring teachers participating in our Turn to Teaching Internship Program benefit from a structured, supportive pathway into the teaching profession. Over 2 years, eligible participants complete a year of Initial Teacher Education, followed by a paid teaching internship in a Queensland state school. They receive financial support through a scholarship in the first year, a paid internship in the second year, and a permanent teaching position in a Queensland state school upon graduation. Throughout the program, participants are guided by dedicated supervising and mentor teachers at their host school, a university liaison officer and regular community of practice sessions to help them thrive in their new careers.

As of 30 June 2026, the program has produced 234 new teachers, with an additional 81 participants currently undertaking their internships in 2026 and another 76 completing their study year in 2026.

The Supported Pathways into Teaching initiative supports aspiring teachers with special leave with pay to undertake compulsory professional experience placements and an early offer of

permanent employment before they graduate. In 2025–26, 1,207 school-based and corporate employees were supported by the initiative.

Master of Applied Behaviour Analysis Scholarship Pilot Program

Having skilled and knowledgeable staff to support teachers and school leaders in responding to student behaviour leads to better outcomes for all students.

In 2025–26, we launched the Master of Applied Behaviour Analysis (M-ABA) Scholarship Pilot Program, fully funding 20 staff to undertake the M-ABA and gain theoretical and practical expertise. This specialised knowledge will be invaluable across various contexts, including early intervention, general education, inclusive and special education, and specialised behaviour support.

Investing in workplace health and safety roles

Dedicated Workplace Health and Safety (WHS) Coordinators help reduce administrative burden on school leaders and teachers, allowing them to focus on student learning while strengthening schools' capability to prevent and respond to Occupational Violence and Aggression (OVA).

Building on the success of the 2024 pilot program, almost 140 WHS coordinators will be rolled out across Queensland state schools over the next 4 years, alongside 30 full-time WHS Coordinators deployed across Queensland's 46 special schools, recognising the unique workplace health and safety challenges within these settings. Coordinators will be allocated flexibly through cluster arrangements or direct school support as needed, ultimately benefiting over 340 schools once the program is fully implemented.

In 2025–26, the first 30 WHS Coordinators were employed to work across our special schools, with 40 FTE to commence in selected clusters across primary, secondary and P–12 schools from Term 3, further expanding system-wide support and capability. A total of 109 schools were selected for tranche 2, comprising 88 primary schools, 18 secondary schools and three P–10/P–12 schools.

School locations for the remaining WHS Coordinators will be determined based on identified needs and in consultation with principals and regions.

In addition, the department is recruiting 8 Principal Consultant Health, Safety and Wellbeing roles, one for each region, to lead and coordinate consistent regional responses to complex health, safety and wellbeing matters, with a particular focus on OVA.

WHS coordinators bring specialist expertise to key areas such as annual safety assessments, hazard identification, risk assessment, occupational violence and aggression, and incident investigations. They will also provide essential support for staff following injuries or incidents.

Empowering Aboriginal educators and Torres Strait Islander educators

The department is committed to strengthening Aboriginal educator and Torres Strait Islander educator capability through initiatives that support career progression and pathways, professional development and language preservation.

The department provides annual financial assistance for up to 3 Aboriginal teachers or Torres Strait Islander teachers to complete a 12-month Master of Indigenous Languages Education course at the University of Sydney. As of 30 June 2026, the Professional learning support has assisted 13 teachers to complete the program and earn a Master of Indigenous Languages Education. In 2026, 2 teachers are being supported to complete their studies through the program.

The Pearl Duncan Teaching Scholarship continued to support Aboriginal peoples and Torres Strait Islander peoples in pursuing rewarding careers in teaching. The scholarship provides up to \$40,000 to assist with study and related expenses, along with an offer of permanent employment upon completion of an Initial Teacher Education program. In 2025–26, the scholarship was awarded to 29 new students.

Attracting rural and remote educators

Embarking on a teaching journey in rural and remote Queensland offers a unique opportunity to make a meaningful impact, embrace new experiences and enjoy the many benefits of vibrant communities.

To support recruitment in these areas, the Rural and Remote Teacher Experience Program (RRTEP) provides state school teachers with a week-long experience in a rural or remote school

and community. This includes a one-day orientation with the host school, a weekend immersed in the community and five days of classroom teaching.

In 2025–26, 34 employees participated in the program, gaining valuable insight into the professional, personal, and lifestyle rewards of living and working in Queensland's rural and remote communities.

Our Teacher Flying Squad also offers primary and secondary teachers, including teaching couples, the chance to undertake short-term placements in rural, remote and regional Queensland. These placements provide opportunities to support local schools and communities and gain valuable teaching and leadership experience across Central Queensland, North Queensland, Far North Queensland and the Darling Downs.

In addition to the valuable professional and personal experiences gained when teaching and living in rural, remote and regional areas of our state, teachers are supported by a range of incentives, valued at up to \$20,000 per term.

Student career pathways guidance

Teachers play a key role in guiding students towards their aspirations, helping them make informed pathways decisions and reach their full potential. To support this important role, a new module was launched in the *Career Education: Pathways Program for Educators* suite. *The benefits of career education and how to do it well* supports educators to provide high-quality, evidence-informed and tailored career education across the different phases of learning.

Streamlining process to support teacher recruitment

The department recognises the challenges of workforce planning and the significant administrative demands schools face when filling vacancies. To address these challenges, we developed the Teacher Recruitment Service to streamline processes, reduce workloads, and deliver consistent, equitable and efficient recruitment outcomes for schools and teaching candidates.

Through this service, dedicated recruiters assist schools in managing vacancies, making recruitment simpler, more consistent and better aligned with local priorities. In 2025–26, the

Teacher Recruitment team filled approximately 4,400 teacher vacancies across Queensland state schools. Of these, 4 per cent were allocated as high-priority vacancies.

Other recruitment initiatives delivered in 2025–26 include:

- Aspiring Teacher Grants, valued at \$2,500 or \$5,000, to support study-related expenses for graduates commencing a teaching degree in 2026
- Pearl Duncan Teaching Scholarships, valued at up to \$40,000, for Aboriginal students and Torres Strait Islander students to help build a culturally diverse teaching workforce
- the Teach Queensland Prac Placement Grant, which provided \$5,000 to preservice teachers completing their final professional experience placement in a Queensland state school, helping them manage work, study and home commitments
- the Beyond the Range Professional Experience Grant, offering up to \$5,000 to eligible preservice teachers undertaking their professional experience placement in a rural or remote state school, helping them explore whether teaching and living in a rural or remote community is the right fit for them
- the Regional Professional Experience Grant, offering up to \$3,400 to preservice teachers undertaking placements in regional state schools, providing an opportunity to experience teaching, living, and exploring regional cities and communities across Queensland.

Relief Teacher Management and Experience

Relief teacher sourcing involves significant coordination across schools, regions and the department's Teacher Relief and Contracting (TRACER) service to respond to workforce needs within tight timeframes.

In Term 2, 2026 the department introduced a pilot for ClassCover, a platform designed to provide a more consistent statewide approach to relief teacher management through comprehensive teacher profiles and real-time staff availability.

ClassCover will provide:

- improved visibility of relief teacher availability
- real-time vacancy fulfilment

- improved experience for schools and relief teachers
- more informed, data-driven workforce planning and decision making.

The pilot is being implemented across 53 schools in the Ipswich region to gather insights and feedback to inform broader implementation planning to support a rollout to all state schools.

Subsidised teacher housing

We are committed to creating opportunities for teachers to thrive in regional and remote communities, recognising the vital role they play in shaping the future of these areas. To address this, we are investing an additional \$45.1 million over 3 years (2024–25 to 2026–27) in subsidised teacher housing to attract and retain capable and confident teachers in our rural and remote schools. This investment is in addition to the implementation of a new Employee Housing System (EHS) to manage the thousands of residential leases supporting teachers to live and work in rural and remote communities, saving an estimated 6,000 hours in school-based administrative work each year.

The new EHS is a single, centralised system for managing teacher accommodation, delivering:

- streamlined processes to reduce red tape for schools and Local Accommodation Committees
- dynamic communications and self-service capabilities to enhance the tenant experience for teachers
- comprehensive oversight of housing at tenant, school, regional and central levels to provide real-time visibility
- improved efficiency by reducing duplication and manual follow-up
- better management of public resources through greater transparency and accountability.

Education Futures Institute

A thriving and capable workforce lay the foundation for our young people to progress in their learning and achieve. The department empowers workforce capability and leadership excellence by delivering high-quality, targeted capability development through the Education Futures Institute to meet the needs of our multidisciplinary workforce across the state.

Supporting Early Career Teachers

Supporting early career teachers is essential to building a confident, capable and sustainable workforce.

The Flagship Early Career Teacher program: Starting Successfully provides professional learning, resources and collaborative opportunities to support the professional growth of early career teachers and school-based teacher mentors.

Building leadership excellence

School leaders inspire excellence, shape futures and create environments where students and teachers thrive.

In 2025–26, the department continued to support school leaders through:

- Education Futures Institute flagship programs for school leaders including middle leaders, aspiring, beginning and experienced principals
- the Small School Principal Preparation Program to give educators the opportunity to build the knowledge, skills and expertise that prepare them for small school principalship in Queensland State Schools
- an Instructional Leadership program to enhance leadership skills, strengthen instructional expertise and improve student outcomes
- a leadership and management suite to provide development opportunities for staff in school and corporate roles to advance their skills in management and public sector leadership
- Principal Health and Wellbeing Conflict management capability programs to enhance the confidence and skills of school leaders in managing conflict and challenging conversations
- a Principal hotline to provide support to school leaders with conflict or wellbeing matters that arise in their leadership role, and facilitate referrals to nationally accredited mediators, regional or central office support, or external services as needed

- insights review (behaviour) training program to pilot school principals, school supervisors and departmental staff to build knowledge of the *Effective systems for behaviour tool*, its evidence base and the insights review process.

Strengthening Connections Between Schools and System Leaders

The department strengthens system-wide policy and planning by drawing on the knowledge and practical experience of schools, ensuring decisions are better aligned with the needs of Queensland communities.

In 2025, the department introduced the Senior Leaders School Immersion Experience, providing opportunities for senior leaders to spend time in schools, working alongside teachers, leaders and staff to gain first-hand, up-to-date insights into school environments and better understand the real-world impact of policies and procedures. These experiences reflect the department's commitment to reducing red tape and help strengthen connections between school and system leaders.

Boosting professional learning to support students with disability

Developing the confidence and capability of teachers to support students with disability ensures quality teaching and learning.

In 2025–26, we launched the *Investing in Teachers: Boosting teacher capability – students with disability plan*. The plan guides teachers and leaders to access professional learning offered by the Education Futures Institute and highlights new opportunities, across 3 years, to build their confidence and capability to support students with disability.

Key new programs include:

- Boosting Teacher Capability – Students with Disability programs for teachers and leaders as well as a residency for middle leaders.
- University post-graduate courses and micro credentials.
- Leading Support for Students with Disability in Queensland State Schools program.
- Masterclass series.

Further information about the plan can be accessed at:

<https://education.qld.gov.au/initiativesstrategies/Documents/boosting-teacher-capability-students-with-disability-plan.pdf>.

Queensland generative artificial intelligence guidance for schools

Generative artificial intelligence (genAI) offers innovative tools that enhance teaching and learning by creating engaging, adaptable and impactful educational experiences.

Building on the success of workshops delivered in 2024–25, we continued to offer orientation workshops to help schools understand and apply the Queensland Generative AI Guidance. These workshops explored the opportunities and challenges of integrating artificial intelligence into teaching and learning practices, equipping staff with tools to use genAI responsibly and effectively in educational settings.

To support the rollout of Corella, the department owned genAI tool, we held onboarding sessions for nominated school champions across the state. These sessions were designed to support school champions to facilitate school-based training for teachers and school leaders in the safe, ethical and responsible use of Corella. The Digital Capability Suite also provides teachers with professional on demand learning to support the use of genAI in teaching and learning.

Enhancing digital learning capability

Building confidence in using modern technologies enhances teaching and learning by fostering digital innovation and expanding virtual learning opportunities.

In 2025–26, we expanded the Digital Learning Hub, Digital Capability Suite and the whole school approach to digital learning masterclass to empower schools to establish or enhance their approach to digital learning and build the digital capability and confidence of staff.

The hub and suite offers a range of resources and professional learning, including modules on:

- digital confidence
- digitally enabled and enhanced pedagogies
- digital tools, resources and environments
- digital literacies, behaviours and decisions
- how leaders can plan for digital learning.

Small Schools HOD-C pilot

The Small Schools Head of Department—Curriculum (HOD-C) Pilot is a jointly funded initiative under the Workload Reduction Fund Federation Funding Agreement between the Queensland and Australian governments. This pilot aims to strengthen curriculum leadership in small schools, reduce teacher workload and improve student learning outcomes.

Commencing January 2025, the two-year pilot provides 20 HOD-C positions shared across 19 clusters, servicing 124 small schools. These clusters were developed through regional consultation to reflect the unique needs of small schools, particularly those in rural and remote areas. The HOD-C role enables teachers and school leaders to focus on teaching and supporting students by reducing duplication in curriculum planning, assessment and reporting.

The pilot is being evaluated to measure its impact on teacher workload, curriculum delivery and student outcomes.

Mentoring Support Officer Pilot

The Mentoring Support Officer Pilot is a jointly funded initiative under the Workload Reduction Fund Federation Funding Agreement between the Queensland and Australian governments. This pilot aims to strengthen mentoring of early career teachers and reduce workload associated with planning for mentoring.

Launched in 2024, the pilot provides differentiated support through regionally based Senior Education Officers of Mentoring, building the capability of school-based mentors to implement and sustain practice-focused mentoring.

The pilot is being evaluated to assess impact on early career teachers and teacher mentors and inform ongoing support.

Health, safety and wellbeing

The health, safety and wellbeing (HSW) of our staff and students is our number one priority.

In 2025–26, we took a range of actions to create safer and healthier workplaces, including:

- funding safety features and developing accredited training for technology teachers on the safe use of machinery to strengthen plant safety

- developing a 3-module school-based leaders health, safety and wellbeing training course to empower school-based leaders to demonstrate a positive safety culture
- updating the risk assessment guidelines for curriculum activities in consultation with peak bodies, and school and regional staff to enhance the management of student safety in curriculum activities
- promoting and providing access to the Blurred Minds Academy, Australia's only gamified, evidence-based education program on vaping, alcohol and drugs, to educate students about their dangers
- implementing a *Sexual Harassment and Sex or Gender-based harassment prevention plan* to manage identified risks of sexual harassment and sex or gender-based harassment in the workplace
- revising the *school security handbook* and developing a security awareness module as part of staff mandatory training, to strengthen security measures and provide practical guidance to prepare secure learning environments, prevent incidents, and protect students, staff and assets
- delivering workshops to enhance school leaders' knowledge of HSW legislative and departmental requirements, including hazard identification, risk management and consultation
- delivering psychological first aid training to boost capability in supporting and responding to individuals who are in distress and in need of support following a potentially traumatic event.

Health, Safety and Wellbeing Management System

Our Health, Safety and Wellbeing Management System (HSWMS) provides a structured framework for managing health, safety and wellbeing across the department. The HSWMS integrates health, safety and wellbeing processes into our planning and core business activities, fostering a robust and sustainable culture of health, safety and wellbeing. It comprises 5 key elements:

- Risk Management: Identifying and managing health and safety risks in accordance with the *Enterprise risk management framework* and relevant codes of practice.
- Incident Management: Ensuring timely reporting, response, and investigation of incidents and near misses to prevent recurrence.
- Engagement and Support: Providing opportunities for staff to express views or raise issues related to health, safety and wellbeing.
- Health and Staff Rehabilitation: Supporting staff through effective injury management and rehabilitation processes.
- Performance and Improvement: Monitoring and evaluating health, safety and wellbeing performance to drive continuous improvement.

Mandatory training

The department is dedicated to equipping our workforce with the knowledge and skills needed to uphold the highest standards. By completing mandatory training annually, we are supporting compliance with legislative requirements and strengthening our people's capability to effectively manage risks.

In 2025–26, completion of training in schools and corporate areas remained high, including:

- 90,076 completions of Annual Student Protection training
- 70,919 completions of Curriculum Activity Risk Assessment training based on requirement
- 22,991 theory and 18,635 practical training module completions of Managing students' health support needs at school (staff can complete multiple modules based on individual student needs)
- 85,285 completions of Mandatory All Staff Training and 8,561 Management Foundations training completions including employees, casual staff and contractors.

Education infrastructure

The department manages an education infrastructure asset portfolio with a replacement cost of over \$40 billion. This includes:

- 1,266 state schools (196 secondary schools, 930 primary schools, 46 special schools, 94 combined primary and secondary schools)
- 3 state-run boarding facilities
- more than 36,000 learning spaces and support facilities
- 177 early childhood services on department-owned land
- 518 units of teacher accommodation.

Education infrastructure investment

In 2025–26, we progressed or delivered projects totalling:

- \$1.16 billion for the construction of new buildings and renewal of existing buildings to support student learning and early childhood education. This included \$28.7 million under the Education for All program to upgrade facilities so students with disability can access education on the same basis as their peers.
- \$650.46 million to ensure our educational facilities were maintained.

Infrastructure highlights include:

- \$47.2 million to deliver two new learning centres and a performing arts and music centre with an adjacent long stay car park at Palmview State Secondary College
- a \$9.7 million development of new specialist rooms for art, science, home economics and VET courses at Bremer State High School
- the \$890,000 construction of a stop and go facility at Craigslea State School
- the School Playground and Tuckshop initiative delivered a total of 188 projects across participating schools, comprising 116 playgrounds and 72 tuckshops
- under the School Sports Infrastructure program, 53 state school projects were completed to support improved sporting facilities
- 35 FlexiSpace projects were delivered aimed at enhancing student engagement and wellbeing.

Education infrastructure planning

The department actively monitors enrolment growth throughout Queensland to ensure all children, no matter where they live, have access to quality educational facilities.

During 2025–26, we acquired 19 properties to support current and future education infrastructure across Queensland, including:

- 2 acquisitions for growth projects at existing schools in Dutton Park and Wamuran
- 10 acquisitions for new school developments in Morayfield, Bellmere, Berrinba, Caloundra South, Beenleigh and Mount Warren Park
- 7 acquisitions to support teacher housing in Wallumbilla, Tara, Alpha, Mount Surprise and Murgon.

New schools

We are committed to delivering educational infrastructure that meets the needs of Queensland's diverse and growing communities.

During 2025–26, we continued planning and construction for 17 new state schools scheduled to open between 2027 and 2030. These include:

- Primary schools in Holmview–Bahrs Scrub, Caloundra South, Ripley (White Rock) and Greater Flagstone
- Secondary schools in Logan Reserve, Gracemere and Ripley Valley
- A Health Sciences Academy in Rockhampton.

Special school planning and construction

The department is investing over \$800 million in special schools to meet the growing demand for a world-class education for all students. Over the coming years, 9 new special schools will be delivered in:

- Logan Reserve
- Central Logan (Berrinba)
- Ipswich West

- Springfield/Redbank
- Coomera/Pimpama
- Beenleigh
- Moreton Bay South
- Townsville
- Wynnum-Manly.

Discrete communities infrastructure planning

Draft Master Plans has been completed for 38 schools and campuses located within the 18 nominated Aboriginal and Torres Strait Islander discrete communities to inform a multi-year capital program investment of \$86.2 million.

Sustainability funding

The department provides sustainability funding to support schools to undertake innovative projects to improve or embed sustainability practices, reduce utilities expenditure and promote environmental education curriculum activities.

In 2025–26, \$2.49 million was provided to 65 schools to undertake sustainability projects.

Approved projects included:

- upgrading LED lighting at Bray Park State School, Mount Cotton State School, Tingalpa State School, Tully State High School and Caloundra State High School
- replacing or installing solar systems at Bullyard State School, Amamoor State School, Meandarra State School, Magnetic Island State School, Shailer Park State High School and Home Hill State High School
- installing a rainwater harvesting system to irrigate the oval at Beaconsfield State School
- developing a drought resilient school garden and rainwater harvesting project at The Summit State School
- creating a sustainable futures learning ecosystem project at Meridan State College
- establishing a community recycling hub at Gainsborough State School

- implementing a caring for country project at Stanley River Environmental Education Centre
- developing a biodiversity and connection to country project at James Nash State High School.

Computers for Teachers

The department is committed to leveraging digital technology to improve teaching and learning.

The Computers for Teachers (CFT) program provides eligible Queensland school teachers with a laptop computer that is replaced on a four-year cycle.

Over 47,000 CFT laptops are replaced, supported and maintained under the program for Queensland teachers.

Bandwidth Upgrade Project

Ensuring students and teachers have reliable, high-speed internet is at the heart of our commitment to fostering innovative, digital-first learning environments.

Through the Bandwidth Upgrade Project, we have strengthened the department's core network foundation by boosting the average internet speed to 1.76 Megabits per second (Mbps) per student, which is more than 70 times faster than the previous average internet speeds in schools.

In 2025–26, the project continued implementing the Bandwidth Allocation Model. This stage focuses on optimising bandwidth to meet the specific needs of each school, ensuring equitable access to online learning platforms and curriculum-aligned digital tools that underpin digital-first learning environments across Queensland state schools.

Modernising ICT infrastructure

Modern ICT infrastructure enables access to innovative educational tools, fosters collaboration and prepares students with the digital skills needed to thrive in an increasingly technology-driven world.

Through the Enabling Schools Program, schools receive a financial co-contribution to upgrade their ICT infrastructure, enabling access to emerging technologies and enhance digital teaching and learning opportunities.

Since its inception in 2025, the program has completed over 450 deployments, replacing aging ICT infrastructure such as network switching, wireless access points and telephony systems across more than 200 schools.

Operating Environment modernisation

The department continues to improve and modernise the way staff and students access programs, files and applications in their online environment to enhance flexibility, mobility and the overall user experience. This will also introduce self-service capabilities, reduce costs and simplify the onboarding of new devices.

In 2025–26, the department launched the Managed Operating Environment modernisation project in 15 pilot schools, selected to represent the diverse characteristics of schools across the state. Insights from these pilot schools have been used to refine the solution and technologies, ensuring a smooth transition to modern cloud-based services for all Queensland state schools starting in late 2026.

Human resources

Workforce profile

As at 30 June 2026, we had:

- 100,074 employees (headcount) or 79,635.3 FTE
- 3.1 per cent of the total workforce providing corporate services and 96.9 per cent frontline and frontline support based on FTE
- 77.9 per cent of the total headcount staff employed permanently, 14.2 per cent temporary staff and 7.9 per cent are casual or contract based on headcount
- 53.6 per cent of the total headcount staff employed full-time and 46.4 per cent part-time or casual.

Additional performance information relating to our workforce is available in Appendix C.

Redundancy information

During 2025–26, no redundancy, early retirement or retrenchment packages were paid during the period.

Table 5: Gender

Gender	Number (Headcount) ¹	Percentage of total workforce ²
Woman	77,854	77.8%
Man	20,858	20.8%
Non-binary	259	0.3%
Another term	-	-
Not disclosed	1,103	1.1%

Notes:

¹Reflects standard Department of Education reporting for the Public Sector Commission.

²Calculated on headcount.

Table 6: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce ²
Women	77,854	77.8%
Aboriginal peoples and Torres Strait Islander peoples	2,578	2.6%
People with disability	5,354	5.4%
Culturally and Linguistically Diverse—Speak a language other than English at home ¹	4,485	4.48%

Notes:

¹This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

²Calculated on headcount.

Table 7: Target group data for Women in Leadership Roles¹

	Women (Headcount)	Women as a percentage of total leadership cohort ²
Senior Officers (Classified, s122 and s155 combined)	190	70.6%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	62	63.3%

Notes:

¹Excludes school-based leaders.

²Calculated on headcount.

Strategic Workforce Planning

The department is committed to workforce planning through a coordinated and sustained set of activities, ensuring we have the right people, in the right roles, with the right skills, at the right time. We know that a system that values and supports its workforce, with a focus on attracting high-quality candidates and retaining experienced staff, is best placed to meet educational priorities, system goals and positive outcomes for every student.

The department is committed to supporting the early childhood education and care sector to grow and develop their workforce to ensure the government can achieve its objectives of ensuring all Queensland children have the best start to life prior to attending full-time school.

The *Queensland Early Childhood Workforce Strategy 2025–28* sets the direction for growing and retaining a high-quality early childhood sector workforce. The strategy outlines actions to attract, retain and elevate early childhood professionals across the state. It recognises the need to build a pipeline of qualified educators through stronger career pathways, practical training opportunities and strategies to support workforce development.

Strengthening the department's education workforce

The department has developed a range of strategies to build a skilled, inclusive and diverse workforce that underpins Queensland's world-class state school education system.

The *Queensland Teaching Workforce Strategy* focuses on building, supporting and sustaining a professional teaching workforce that reflects and supports Queensland's diverse students and communities. It addresses workforce challenges through programs and initiatives, including local solutions for evolving needs and targeted actions to empower First Nations educators. The department is progressing work on a new strategy to support Queensland's teaching workforce and respond to emerging priorities.

The *EnAble workforce strategy 2024–2027* commits to creating inclusive, accessible and supportive workplaces where employees with disability can thrive, and students can see themselves represented in their teachers and leaders. Key priorities include:

- raising awareness of non-visible disability through the Hidden Disabilities Sunflower initiative and building staff capability to foster inclusive workplaces
- increasing the visibility of leaders with disability as role models for career progression
- ensuring accessible workspaces, information and services to support employees with disability.

Supporting a diverse workforce

We value and cultivate a workforce that reflects the diverse perspectives, experiences and backgrounds of our students and communities. By fostering inclusive, equitable and culturally safe workplaces, we enable every employee to thrive and reach their full potential.

Our commitment to diversity, equity and inclusion is outlined in the *We All Belong Equity and Diversity Plan*, which focuses on driving systemic change through key actions, including:

- increasing workforce participation of identified groups and achieving balanced gender representation in teaching and administrative roles
- ensuring proportional representation of target groups across seniority levels and role types
- reducing the gender pay gap
- providing learning and development opportunities to promote inclusion, belonging and equitable career progression
- improving inclusion results in the *Working for Queensland* survey and *School Opinion Survey*
- removing systemic and structural barriers to workplace diversity and inclusion
- using accurate and consistent workforce diversity data to inform evidence-based decisions.

We conducted an annual Equity and diversity audit to support development of the next Equity and diversity plan. The audit examines workforce equity and diversity across the employee lifecycle, identifies where inequities may exist and highlights contributing factors. These findings will inform future work to strengthen the department's approach to equity and diversity.

We celebrate our diverse workforce and communities year-round, recognising and valuing the unique contributions of all individuals. Throughout the year, we also mark significant occasions for employees such as NAIDOC Week, Multicultural Queensland Month, Disability Action Week, International Women's Day, International Day Against Homophobia, Biphobia and Transphobia, and National Reconciliation Week to honour and celebrate the rich diversity, cultures and achievements within our organisation and the broader community.

Empowering our workforce

The department is committed to creating accessible and inclusive communities that support and empower all people with disability to realise their potential.

Our *Disability Service Plan 2025–2028* reinforces this commitment by outlining key actions to deliver inclusive, supportive, and empowering services and spaces that support our workforce and learners.

Further information can be accessed at:

<https://qed.qld.gov.au/our-publications/strategiesandplans/Documents/disability-service-plan.pdf>.

Reframing the relationship

We are committed to reframing our relationship with Aboriginal communities and Torres Strait Islander communities through partnership, respect and shared responsibility.

Our *Reframing the Relationship plan 2025–2028* commits to developing our cultural capability. The plan was co-designed in consultation with Aboriginal staff and Torres Strait Islander staff and embeds cultural capability, accountability and collaboration across the department.

This commitment is reflected across key strategies, including our *Brighter futures education strategy*, which emphasises collaboration to close the gap and empower individuals to achieve their full potential, and the *Early Childhood Workforce Strategy* which was co-designed with Aboriginal educators and Torres Strait Islander educators.

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

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

Employee relations frameworks

We are committed to meaningful engagement with employees to enhance their work environment.

We ensure that payroll system updates are undertaken to support the implementation of new certified agreements, including processing back payments in compliance with the relevant certified agreement.

Governance—risk management and accountability

Governance is how we organise and prioritise our people and resources to make decisions, create opportunity, manage risk, remain accountable and drive performance to achieve our purpose.

Customer complaints management

The department is committed to managing customer complaints in a way that is accountable, transparent, timely, fair and compatible with human rights. Complaints provide valuable insights into our service delivery and decision-making processes, offering opportunities for continuous improvement.

In accordance with our *Customer Complaints Management Framework, policy and procedure*, we aim to resolve customer complaints as quickly as possible at the point where the complaint is received. We actively monitor the implementation of our complaints management approach and continuously review and refine data collection methods to ensure consistency and accuracy.

From 1 July 2025, the department implemented a revised approach to complaints reporting for customer complaints, human rights complaints and Victims' Charter Rights complaints. This new approach provides greater insights into complaint outcomes, streamlines reporting for interrelated complaints processes and better aligns with approaches used by other large agencies. As a result, 2025–26 complaint outcome data is not comparable with previous reporting periods.

Looking ahead to 2026–27 and beyond, we will develop additional resources to further support regional and corporate staff and schools to enhance their complaints management practices.

Further information about customer complaints, including a report on customer complaints for 2025–26, is available at:

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

Human rights

We are committed to sustaining a culture that protects and promotes human rights. In 2025–26 we furthered the objectives of the *Human Rights Act 2019* (Qld) by:

- developing an *Introduction to Human Rights* online training program to strengthen staff understanding of human rights obligations and support the application of this knowledge in daily work and decision making
- reviewing human rights guidance within our *Mandatory All-Staff Training* program and *Management Foundations Training* program
- delivering training to deepen staff human rights capability and understanding, facilitated by the Queensland Human Rights Commission
- strengthening human rights guidance in various departmental policies and procedures to provide clear and consistent decision-making guidance
- developing tailored human rights impact assessment templates to support deeper understanding of complex human rights topics and support decision makers to give proper consideration to human rights
- delivering a communications campaign across schools, regions and divisions to promote Human Rights Week
- reviewing internal or external research requests to ensure compatibility with Human Rights prior to approval process.

Human rights complaints

As a large service delivery agency, our decisions shape the future of young Queenslanders and provide opportunities every day to protect and promote human rights for staff, students and the community.

During the reporting period, we received 1,738 human rights complaints with 257 assessed as incompatible with human rights (either in full, or in part).

All human rights complaints were managed in accordance with our complaints policies and procedures. A range of remedies were used to address human rights complaints, including

providing further explanation, apologising, reviewing policies, procedures or practices, or other remedies appropriate to the complaint.

Charter of Victims' Rights complaints

We are committed to supporting and upholding the rights of victims of violent crime (including domestic and family violence) through our response to managing Charter of Victims' Rights (Victims' Charter) complaints.

During the reporting period, we focused on strengthening awareness and understanding of Victims' Charter complaints requirements across the department to ensure victim-centred and trauma-informed approaches to these complaints.

During 2025–26, the Department received 32 Victims' Charter complaints. Detailed information about these complaints is available through the Open Data portal at <https://www.data.qld.gov.au/>.

Information systems and recordkeeping

The department, as a public authority under the *Public Records Act 2023* (Qld), is required to create and maintain public records that accurately document its actions, decisions and the matters that inform or contextualise them. The department must ensure the safekeeping and preservation of public records, with any disposal carried out in accordance with a current disposal authorisation approved by Queensland State Archives.

The department's information and record keeping *policies, procedures* and *standards* outline the requirements and responsibilities for establishing and maintaining full and accurate records of its operations. These resources are aligned with the Queensland Government's *Enterprise Architecture policies, standards* and *best practice guidelines*, including the *Records governance policy, Information security policy* (IS18) and *Metadata management principles*.

Comprehensive training programs support the department's compliance with information systems and recordkeeping requirements. These include general *Information Privacy, Information Security, Recordkeeping* and *Right to Information* modules in the *Keys to Managing Information online learning course*, a specific *Records Management for Schools training course* for

school staff, as well as records management modules within the *Mandatory All-Staff Training program*.

In addition to these training programs, the Enterprise Information Services team provides further support to schools through:

- face-to-face or online learning sessions
- onsite advice on managing physical and digital records
- guidance on handling disaster-damaged records
- transitioning permanent value records to Queensland State Archives.

During 2025–26, the department continued to strengthen information security through a range of initiatives, including:

- launching the new *Information Management, Privacy and Security Policy*, consolidating existing policies to streamline and enhance the department's approach to information governance. The new policy establishes clear mandatory requirements for effective information management, robust privacy protection and strengthened information security.
- delivering privacy awareness training to 670 staff to support the management of confidential and personal information, address breaches, handle complaints and ensure compliance with privacy obligations
- enhancing privacy procedures to establish clearer responsibilities and reporting lines for managing privacy data breaches and complaints, including new notification obligations under the *Mandatory Notification of Data Breaches* scheme.

Information security attestation

Under the *Information and Cyber Security Policy (IS18)*, the Director-General is required to prepare and endorse an annual Information Security Return. This return attests to the department's information security posture and the compliance of its Information Security Management System.

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department information security risk position.

Risk management

We are committed to balancing risk with opportunity to achieve high-quality outcomes for children, students, our workforce and Queensland communities.

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

Risk management information was reported quarterly to our ELT, ARMC and enterprise risk groups to support the delivery of good governance and accountable decision making, as required under the *Financial and Performance Management Standard 2019* (Qld).

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

In 2025–26, we strengthened our risk management approach and processes by:

- updating the enterprise risk management policy suite and supporting resources to promote best practice
- implementing a new enterprise risk management system to support risk-based decision making.

Further information including the ERMF, policy and procedure, is available at:

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

Further information on the ARMC, ELT and strategic governance groups is contained on pages 85–87 and 152–163.

Business continuity management

Effective recovery from disruptive events enables the safe return of staff and students to teaching and learning.

The *Continuity, disaster and emergency management framework* and *Continuity, disaster and emergency management policy* outline our approach to managing risks related to disruptive events across the prevention, preparedness, response and recovery management phases.

Our business continuity management approach is focused on minimising the impact of disruptive events on our critical objectives and effectively supporting the continuation of, and return to, normal operations.

In 2025–26, we developed a *Fuel Supply Disruption Response Plan* to address potential impacts on fuel supply. The plan provides guidance to central office, regions, schools, early childhood services and the arts sector to ensure continuity of services, with a priority focus on minimising any impacts on student learning.

Audit and Risk Management Committee

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

The ARMC met 5 times in the financial year and considered all audit recommendations by the QAO in line with its Terms of Reference.

A full list of QAO audits relevant to the department is included under the heading, ‘External oversight’ (see pages 88–92).

Information on the ARMC’s role, functions, membership, remuneration and achievements is included in the table below:

Audit and Risk Management Committee	
Functions	The ARMC provides independent audit and risk management advice to the Director-General, as a requirement under section 35 of the <i>Financial and Performance Management Standard 2019</i> (Qld).
Achievements	Reviewed and endorsed the department’s financial statements for 2024–25.

	• Noted the Chief Finance Officer Statement of Assurance for 2024–25. • Endorsed the Mid-Year Review of the 6+6 Month Audit Plan 2025–26 in November 2025 and March 2026. • Reviewed and endorsed the Internal Audit Charter and monitored Internal Audit’s performance measures during the year. • Reviewed progress on implementation of actions from the external gap analysis against the new Global Internal Audit Standards. • Retained oversight of the implementation status of overdue audit actions from Internal Audit and QAO reports. • Reviewed and maintained oversight of key risks to the department. • Reviewed and endorsed the department’s Information Security Annual Return and the supporting external assurance review, as well as monitored the department’s progress towards implementing the Information Security Management System recommendations and actions. • Attended various meetings with stakeholders during the year including meeting with new departmental executives. • Recruited and inducted a new Chair and external member to the committee.			
Remuneration				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Actual fees received
Chair (1 July to 31 December 2025)	Helen Moore	3	\$18,000 pa	\$9,000 pa
Chair (from 1 January 2026)	Inma Beaumont	2	\$18,000 pa	\$9,000 pa
Member	Marie Kavanagh	5	\$12,000 pa	\$12,000 pa
Member	Shaun Conroy	3	\$12,000 pa	\$12,000 pa
Member (1 July to 31 December 2025)	Inma Beaumont	3	\$12,000 pa	\$6,000 pa
Member	Mark Fenton	5	\$12,000 pa	\$12,000 pa
Member	Sandra McCullagh	2	\$12,000 pa	\$6,000 pa

No. scheduled meetings/sessions	5
Total out of pocket expenses	\$0.00

Internal Audit

Internal Audit plays a critical role in strengthening the department's ability to create, protect and sustain value. By providing independent, risk-based, and objective assurance, advice, and insights, it enhances confidence in the department's governance, risk management and control processes while driving improved business performance.

Internal Audit is guided by a 6+6 Month Audit Plan that aligns with the *Global Internal Audit Standards* (GIAS) and the *Financial Accountability Act 2009* (Qld). The plan incorporates key enterprise and strategic risks and is reviewed and endorsed by the ARMC and approved by the Director-General.

Throughout the year, the ARMC oversees the operations of Internal Audit, monitoring its performance against established measures and ensuring compliance with the GIAS.

During 2025–26, Internal Audit finalised:

- 327 school audits, including follow-up audits
- 11 business, operational, information systems and performance audits
- 9 payroll verifications.

A fresh start for school reviews

From 2014 to 2025, Queensland state schools received a review at least once every 4 years. At the end of the 2025 school year, school reviews were paused to allow the department to consult with stakeholders to shape the future of reviews in Queensland state schools.

Initial consultation in 2025 found teachers and school leaders valued school reviews, but identified opportunities for:

- implementing more precise, focused, targeted and differentiated reviews tailored to each school's needs

- clearly identifying next steps for improvement in review reports
- reducing the workload on staff leading into a review.

As a first step in response to this feedback, the department has piloted insights reviews with behaviour as the first focus area. The model is being refined through stakeholder consultation and feedback from the pilot.

Insights reviews (behaviour) pilot

Insights reviews (behaviour) align with the department's focus on delivering safe and disciplined learning environments as the foundation for excellence in our schools.

These reviews are a component of how the department is building better behaviour and are designed to provide evidence-based insights for schools to strengthen systems and practices that enhance student behaviour, engagement, wellbeing and learning. Review actions will also consider reducing red tape and building the capability of leaders and staff to enact evidence-informed strategies.

Insights reviews (behaviour) will also guide the department in targeting resources and differentiated support to where they will have the greatest impact.

Pilot reviews were undertaken through one-day school visits by multidisciplinary teams with expertise in areas such as positive behaviour practices, student engagement and multi-tiered systems of support. Findings from the pilot will inform the final insights review (behaviour) process.

More information about insights reviews (behaviour) can be accessed at:

www.qld.gov.au/insightsreviews.

External oversight

The department was subject to several external reviews that provided independent advice, assurance and observations of our performance to our customers, stakeholders and the community. The following agencies produced reports relevant to the department.

Queensland Family and Child Commission

In 2026, the Queensland Family and Child Commission (QFCC) released the *Queensland Child Rights Report 2025*. The report details issues identified by the QFCC in their statutory role of promoting and protecting the rights and wellbeing of children in Queensland.

The department remains committed to ensuring all children, including those facing the greatest disadvantage, are safe, supported and able to thrive. This commitment extends to young people involved with youth justice, a particularly vulnerable group highlighted in the report.

Commission of Inquiry

The Commission of Inquiry into Queensland's Child Safety System commenced on 1 July 2025 and concluded on 21 May 2026, led by The Honourable Paul Anastassiou KC. Its focus was identifying systemic issues and opportunities to improve outcomes for children, carers and families. The Commission submitted its final report to the Queensland Government on 22 May 2026. The department remains committed to working in partnership with other agencies to improve outcomes for children and young people who come into contact with the child safety system.

Child Death Review Board

In December 2024, The Honourable Deb Frecklington MP requested that the Child Death Review Board undertake a review under section 29I of the *Queensland Family and Child Commission Act 2014* (Qld) in response to systemic issues across the early childhood, education and care sector, police services and the blue card system. The resulting report, *In Plain Sight: Review into System Responses to Child Sexual Abuse*, was delivered in December 2025 and makes 28 recommendations focused on enhancing the protection of children.

The department is committed to the safety of students and children and continues to work in partnership with other agencies to strengthen child and student protection in early childhood education and care services and schools.

Queensland Audit Office

The following Queensland Audit Office (QAO) reports released in 2025–26 include findings and recommendations applicable to the department:

- Report 2: 2025–26: Managing the ethical risks of artificial intelligence.
- Report 3: 2025–26: 2025 Status of Auditor-General's recommendations.
- Report 4: 2025–26: Supporting industry development.
- Report 5: 2025–26: Attracting and retaining teachers in regional and remote Queensland.
- Report 6: 2025–26: Information systems 2025.
- Report 11: 2025–26: State entities 2025.
- Report 13: 2025–26: Managing third-party cyber security risks.
- Report 15: 2025–26: Education 2025.

The above reports can be accessed at:

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

Further information on the status of Auditor-General recommendations (*Report 3*) can be accessed at:

<https://www.qao.qld.gov.au/reports-resources/reports-parliament/2025-status-auditor-generals-recommendations>.

Report 2 recommended that all public sector entities implement ethical risk assessment processes for artificial intelligence (AI) systems in use or under development to more comprehensively identify and manage ethical risks.

The department has initiated a program of work to support the pragmatic, sustainable, safe and ethical adoption of AI. This program will deliver a suite of AI frameworks, tools and processes, including guidelines, training, policies, AI evaluation and decision-making tools, as well as AI assurance and monitoring tools. Additionally, the program will establish operational governance structures and committees to oversee AI implementation.

Report 4 recommended that all public sector entities align grant processes with government objectives and enhance public transparency by reviewing commercial-in-confidence classifications to identify information that can be published post-project delivery.

The department is committed to robust grant management processes. Grant programs align with government objectives and include assessment processes to ensure applications are managed

fairly, transparently and consistently. Grant teams also regularly review commercial-in-confidence information. Detailed grant and funding information is publicly available through the Queensland Government Investment Portal.

Report 5 made recommendations for the department to enhance its understanding of current and future workforce needs and challenges, implement strategies to attract and retain teachers, and enhance central support for regional and remote schools.

The department is developing a comprehensive workforce strategy, improving monitoring and governance, and streamlining teacher recruitment and mobility processes. It is also strengthening support for early career teachers and Permission to Teach teachers, while reviewing current attraction and retention incentive programs.

Report 6 highlighted information security recommendations from QAO Report 11: 2023–24: State entities, encouraging all public sector entities to take further action. The department acknowledges the QAO recommendations regarding information technology controls and as part of the *Cyber Security Plan 2024–2028*, the department is strengthening its cyber security posture.

Report 11 highlighted a range of recommendations from previous reports, encouraging all public sector entities to take further action. Reports include:

- Report 11: 2023–24 State entities.
- Report 14: 2021–22 State entities.
- Report 13: 2020–21 State entities.

The department upholds the highest standards of public expenditure, endeavours to provide financial statements in a timely manner, and maintains strong procurement and payroll practices. The department's ARMC monitors the implementation of audit recommendations from both QAO and Internal Audit reports.

Report 13 recommended that all public sector entities update their identity and access management controls, ensure monitoring and alert systems effectively detect and flag suspicious user activity, and review and update IT policies and procedures to provide clear guidance on identifying, assessing, and monitoring third-party cyber security risks, as well as developing mitigation controls. The report also recommended that all public sector entities identify supply chain and third-party cyber security risks, assess their impact and likelihood, ensure mitigation

controls are effective, and strengthen procurement and contract management practices to better manage these risks.

The department is committed to strengthening cyber security and is actively implementing a range of measures to enhance its cyber security posture. These measures include:

- Implementing a formal Threat and Risk Assessment process supported by a coordinated, department-wide approach to ICT procurement governance.
- Continuing to work with the Department of Customer Services, Open Data and Small and Family Business in established forums to share information on managing cyber security risks, including third-party cyber security risks.

Report 15 made no new recommendations, instead drawing all public sector entities' attention to recommendations from previous years to improve processes for managing cyber security risks associated with services provided by third parties.

The department has well-established processes in place to assess the suitability of third-party IT providers in managing cyber security risks when departmental data is stored or used outside the departmental network in both corporate and school environments.

Statutory bodies and portfolio entities

The department supports Queensland Government bodies and entities, including boards and committees. Statutory bodies report directly to the Minister and prepare their own annual reports. Further information is published in the department's Government Bodies report and can be accessed at:

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

Open data

Several reporting requirements for the department are published online on the Queensland Government's Open Data portal in lieu of inclusion in this report, including overseas travel consultancies expenditure, Queensland Language Services Policy and Charter of Victims' Rights complaints.

The Open Data portal can be accessed at:

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

Financial performance

The department continues to shape Queensland's future by delivering quality early childhood and care services, providing a high performing education system that prepares every student for a bright future with a strong start and the opportunity to achieve their full potential, and supporting a vibrant arts and culture sector across the state.

In 2025–26, the department achieved an operating surplus of \$211.152 million, or 1.4 per cent against a total departmental controlled budget of \$14.932 billion, primarily resulting from \$138.500 million of assets capitalised through the independent annual asset revaluation process.

Key investments and initiatives included:

- assisting families with the cost of living by providing a \$100 credit to all Queensland primary schools to offset the cost of resources and activities under the Back to School Boost initiative
- continuing Free Kindy and programs that support access to quality services through inclusion funding, rural and remote assistance, and Early Childhood workforce initiatives
- delivering more teachers, teacher aides and behaviour support specialists to schools to address workforce shortages, improve classroom support, and deliver better outcomes for students across Queensland as part of the *More Teachers, Better Education* commitment
- providing more opportunities for teachers and teacher aides to access professional development in behaviour management, inclusive education, and Science, Technology, Engineering and Mathematics
- delivering and maintaining cultural assets, including the new Glasshouse Theatre at the Queensland Performing Arts Centre, increasing the state's capacity to present high quality cultural experiences
- continuing the state's commitment under the *Better and Fairer Schools Agreement – Full and Fair Funding*.

The department's material financial statement balances reflect our large school land and buildings portfolio across more than 1,260 state schools and payment of salaries for over 79,000 FTE. Supplies and services were predominantly represented by curriculum and other school resources and the maintenance, refurbishment and utility costs associated with our large asset base. Grants and subsidies mainly related to funding provided to early years and kindergarten service providers.

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

Duncan Anson

GAICD, FCPA, BBus

Chief Finance Officer

Financial summary

The following financial summary provides an overview of the department’s financial results for 2025–26. For a comprehensive set of financial statements covering all aspects of the department’s activities, see the Financial Statements section of this annual report (from page 100). No totals have been adjusted for commercial-in-confidence requirements.

Controlled financial performance

The department recorded an operating surplus of \$211.152 million for 2025–26. Table 8 summarises the financial results of the department’s operations over the past 3 years.

Table 8: Summary of financial performance

Financial snapshot	2025-26 \$'000	2024-25 \$'000	2023-24 \$'000
Income	14,988,064	13,986,979	12,982,581
Expenses	14,776,912	13,817,359	12,859,590
Operating surplus/(deficit)	211,152	169,620	122,991

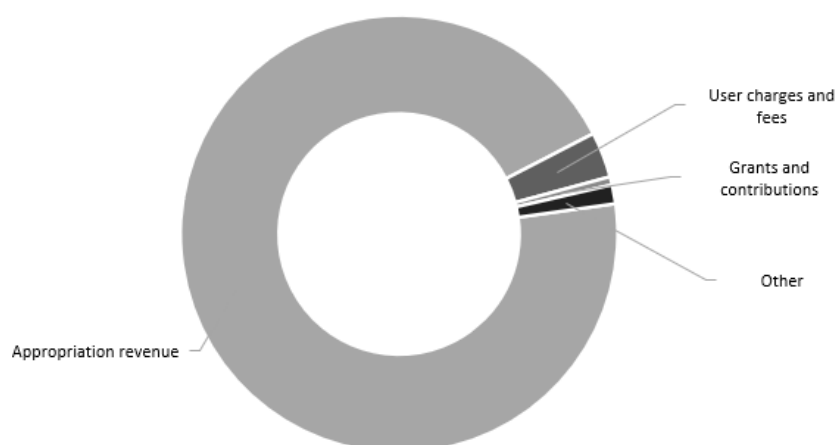
Income

Income from the department’s controlled operations totalled \$14.988 billion in 2025–26, an increase of \$1.001 billion from the previous year.

Departmental controlled services revenue (appropriation) was \$14.183 billion, an increase of \$948.533 million from last year. This was largely due to additional funding for a range of school education related initiatives, election commitments, enterprise bargaining outcomes, increased funding to support kindergartens, funding to meet additional depreciation expenditure, as well as increased Commonwealth Government funding under the *Better and Fairer Schools Agreement – Full and Fair Funding*.

Figure 1: Controlled income 2025-26

Income	Income %	\$'000
Appropriation revenue	94.63	14,182,837
User charges and fees	3.38	506,314
Grants and contributions	0.60	90,206
Other	1.39	208,707
Total		14,988,064



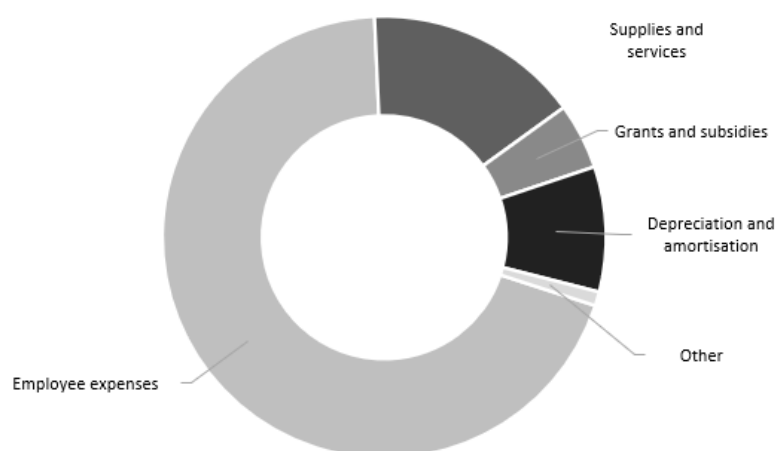
Expenses

Expenses from the department's controlled operations totalled \$14.777 billion in 2025–26, an increase of \$959.553 million from the previous year.

Employee expenses remain the agency's major expense component at 69.30 per cent of total expenses and have increased by \$506.113 million from 2024–25. The increase is in line with the agency's commitment to improve student outcomes by providing more teachers, teacher aides and wellbeing professionals in schools to focus on students' needs, support for the delivery and management of the department's infrastructure program, as well as enterprise bargaining outcomes.

Figure 2: Controlled expenses 2025-26

Expenses	Expenses %	\$'000
Employee expenses	69.30	10,239,922
Supplies and services	15.71	2,321,782
Grants and subsidies	4.82	712,430
Depreciation and amortisation	9.15	1,352,445
Other	1.02	150,333
Total		14,776,912



Controlled financial position

The net assets position reported in the financial statements shows a net worth of \$44.787 billion for the department at 30 June 2026. Table 9 summaries the department's financial position over the past 3 years.

Table 9: Summary of financial position

Financial snapshot	2025-26 \$'000	2024-25 \$'000	2023-24 \$'000
Assets	46,185,104	40,158,007	36,150,239
Liabilities	1,398,370	1,173,571	1,382,910
Net assets/(liabilities)	44,786,734	38,984,436	34,767,329

Assets

The department's assets totaled \$46.185 billion at 30 June 2026, an increase of \$6.027 billion from 2024–25. The majority of the assets comprise land and buildings (including heritage buildings) which are reported under 'Property, plant and equipment'. These assets increased by \$5.878 billion, mainly due to capital works delivered under infrastructure investment programs, including the provision of additional facilities at existing state schools experiencing faster enrolment growth, and the impact of asset revaluations.

Liabilities

The department's liabilities totalled \$1.398 billion at 30 June 2026, an increase of \$224.799 million from 2024–25, primarily reflecting higher accrued employee benefits and increased deferred appropriation payable to the Consolidated Fund.

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

Administered revenue

The department administers, but does not control, certain activities on behalf of the Queensland Government. The department received \$6.447 billion in administered funding which is an increase of \$485.874 million from 2024–25. Administered funding includes Commonwealth funding transfers to non-government schools, as well as state grants to statutory authorities, peak bodies for non-state schools and other entities, thereby enabling them to deliver agreed services to Queenslanders.

Department of Education

Financial Statements

For the year ended 30 June 2026

Department of Education Financial Statements for the year ended 30 June 2026

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for the year ended 30 June 2026

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Department of Education
Statement of Comprehensive Income
for the year ended 30 June 2026

		2026	2026		2025
	Note	Actual	Original budget	Budget variance*	Actual
		\$'000	\$'000	\$'000	\$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	14,182,837	14,183,548	(711)	13,234,304
User charges and fees	B1-2	506,314	556,119	(49,805)	539,918
Grants and contributions	B1-3	90,206	129,362	(39,156)	88,342
Interest		42,267	45,485	(3,218)	42,436
Other revenue		165,923	17,141	148,782	81,979
Total revenue		14,987,547	14,931,655	55,892	13,986,979
Gains on disposal of assets		517	-	517	-
Total income from continuing operations		14,988,064	14,931,655	56,409	13,986,979
Expenses from continuing operations					
Employee expenses	B2-1	10,239,922	10,196,073	43,849	9,733,809
Supplies and services	B2-2	2,321,782	2,617,735	(295,953)	2,069,593
Grants and subsidies	B2-3	712,430	718,369	(5,939)	664,590
Depreciation and amortisation		1,352,445	1,259,887	92,558	1,200,580
Impairment losses/(gains)		6,220	728	5,492	8,968
Finance/borrowing costs		25,569	24,655	914	27,439
Other expenses	B2-4	118,544	114,208	4,336	112,380
Total expenses from continuing operations		14,776,912	14,931,655	(154,743)	13,817,359
OPERATING RESULT FOR THE YEAR		211,152	-	211,152	169,620
Items not reclassified to operating result					
Increase/(decrease) in asset revaluation surplus	C8-3	5,909,898	2,760,935	3,148,963	3,114,381
Total other comprehensive income		5,909,898	2,760,935	3,148,963	3,114,381
TOTAL COMPREHENSIVE INCOME		6,121,050	2,760,935	3,360,115	3,284,001

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

The accompanying notes form part of these financial statements.

Department of Education
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2026

	Early Childhood Education and Care		School Education *		Arts Queensland **		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING RESULT								
Income from continuing operations								
Appropriation revenue	684,520	640,858	13,325,063	12,476,374	173,254	117,072	14,182,837	13,234,304
User charges and fees	903	2,576	481,345	522,834	24,066	14,508	506,314	539,918
Grants and contributions	507	674	87,850	87,668	1,849	-	90,206	88,342
Interest	-	-	42,218	42,426	49	10	42,267	42,436
Other revenue	3,918	10,731	160,682	70,790	1,323	458	165,923	81,979
Total revenue	689,848	654,839	14,097,158	13,200,092	200,541	132,048	14,987,547	13,986,979
Gains on disposal of assets	-	-	517	-	-	-	517	-
Total income from continuing operations	689,848	654,839	14,097,675	13,200,092	200,541	132,048	14,988,064	13,986,979
Expenses from continuing operations								
Employee expenses	68,645	62,431	10,150,986	9,658,155	20,291	13,223	10,239,922	9,733,809
Supplies and services	39,110	33,317	2,236,122	2,002,451	46,550	33,825	2,321,782	2,069,593
Grants and subsidies	565,896	543,627	91,266	80,597	55,268	40,366	712,430	664,590
Depreciation and amortisation	5,790	6,915	1,269,600	1,147,801	77,055	45,864	1,352,445	1,200,580
Impairment losses/(gains)	27	71	6,193	8,897	-	-	6,220	8,968
Finance/borrowing costs	5	6	25,516	27,423	48	10	25,569	27,439
Other expenses	93	122	117,859	112,229	592	29	118,544	112,380
Total expenses from continuing operations	679,566	646,489	13,897,542	13,037,553	199,804	133,317	14,776,912	13,817,359
OPERATING RESULT FOR THE YEAR	10,282	8,350	200,133	162,539	737	(1,269)	211,152	169,620
Items not reclassified to operating result								
Increase/(decrease) in asset revaluation surplus	29,417	17,512	5,802,220	3,027,244	78,261	69,625	5,909,898	3,114,381
Total other comprehensive income	29,417	17,512	5,802,220	3,027,244	78,261	69,625	5,909,898	3,114,381
TOTAL COMPREHENSIVE INCOME	39,699	25,862	6,002,353	3,189,783	78,998	68,356	6,121,050	3,284,001

* The Gold Coast Performance Centre was transferred out of the Department of Education as a result of 23 September 2024 (effective 1 October 2024) machinery-of-government changes.

** Arts Queensland was transferred to the Department of Education as a result of 1 November 2024 machinery-of-government changes.

Department of Education
Statement of Financial Position
as at 30 June 2026

		2026	2026		2025
	Note	Actual	Original budget	Budget variance*	Actual
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	C1	1,811,816	1,142,410	669,406	1,644,126
Receivables	C2	197,164	221,002	(23,838)	229,700
Inventories		642	1,787	(1,145)	955
Other current assets		61,961	42,219	19,742	52,188
Total current assets		2,071,583	1,407,418	664,165	1,926,969
Non-current assets					
Property, plant and equipment	C3-1	44,051,059	39,731,447	4,319,612	38,173,108
Right-of-use assets		6,423	-	6,423	7,078
Intangible assets		56,039	37,725	18,314	50,852
Total non-current assets		44,113,521	39,769,172	4,344,349	38,231,038
Total assets		46,185,104	41,176,590	5,008,514	40,158,007
Current liabilities					
Payables	C4	617,773	322,870	294,903	541,579
Borrowings	C5	12,676	20,605	(7,929)	12,935
Lease liabilities		899	-	899	1,105
Accrued employee benefits	C7	346,400	222,155	124,245	183,484
Other current liabilities		95,219	94,568	651	95,959
Total current liabilities		1,072,967	660,198	412,769	835,062
Non-current liabilities					
Borrowings	C5	319,332	325,353	(6,021)	332,009
Lease liabilities		6,071	-	6,071	6,500
Other non-current liabilities		-	228	(228)	-
Total non-current liabilities		325,403	325,581	(178)	338,509
Total liabilities		1,398,370	985,779	412,591	1,173,571
Net assets		44,786,734	40,190,811	4,595,923	38,984,436
Equity					
Contributed equity		6,839,456			7,158,208
Accumulated surplus		1,208,111			996,959
Asset revaluation surplus	C8-3	36,739,167			30,829,269
Total equity		44,786,734	40,190,811	4,595,923	38,984,436

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

The accompanying notes form part of these financial statements.

Department of Education
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2026

	Early Childhood Education and Care		School Education *		Arts Queensland **		General - not attributed		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	987,058	905,255	43,249	2,974	781,509	735,897	1,811,816	1,644,126
Receivables	7,205	9,641	179,776	209,936	10,183	10,123	-	-	197,164	229,700
Inventories	-	-	642	955	-	-	-	-	642	955
Other current assets	-	-	61,832	50,901	129	1,287	-	-	61,961	52,188
Total current assets	7,205	9,641	1,229,308	1,167,047	53,561	14,384	781,509	735,897	2,071,583	1,926,969
Non-current assets										
Property, plant and equipment	207,442	182,560	42,516,222	36,755,475	1,327,395	1,235,073	-	-	44,051,059	38,173,108
Right-of-use assets	-	-	6,423	7,078	-	-	-	-	6,423	7,078
Intangible assets	5,128	2,392	50,911	48,460	-	-	-	-	56,039	50,852
Total non-current assets	212,570	184,952	42,573,556	36,811,013	1,327,395	1,235,073	-	-	44,113,521	38,231,038
Total assets	219,775	194,593	43,802,864	37,978,060	1,380,956	1,249,457	781,509	735,897	46,185,104	40,158,007
Current liabilities										
Payables	30,400	28,051	527,125	504,392	60,248	9,136	-	-	617,773	541,579
Borrowings	-	-	12,676	11,704	-	1,231	-	-	12,676	12,935
Lease liabilities	-	-	899	1,105	-	-	-	-	899	1,105
Accrued employee benefits	2,509	1,959	343,225	180,944	666	581	-	-	346,400	183,484
Other current liabilities	56	93	93,781	95,842	1,382	24	-	-	95,219	95,959
Total current liabilities	32,965	30,103	977,706	793,987	62,296	10,972	-	-	1,072,967	835,062
Non-current liabilities										
Borrowings	-	-	319,332	332,009	-	-	-	-	319,332	332,009
Lease liabilities	-	-	6,071	6,500	-	-	-	-	6,071	6,500
Total non-current liabilities	-	-	325,403	338,509	-	-	-	-	325,403	338,509
Total liabilities	32,965	30,103	1,303,109	1,132,496	62,296	10,972	-	-	1,398,370	1,173,571

* The Gold Coast Performance Centre was transferred out of the Department of Education as a result of 23 September 2024 (effective 1 October 2024) machinery-of-government changes.

** Arts Queensland was transferred to the Department of Education as a result of 1 November 2024 machinery-of-government changes.

Department of Education
Statement of Changes in Equity
for the year ended 30 June 2026

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2024		827,339	27,714,888	6,225,102	34,767,329
Operating result					
Operating result from continuing operations		169,620	-	-	169,620
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	3,114,381	-	3,114,381
Total comprehensive income for the year		169,620	3,114,381	-	3,284,001
Transactions with owners as owners					
Net transfers in/(out) from other Queensland Government entities		-	-	1,155,029	1,155,029
Appropriated equity injections/(withdrawals)	C8-2	-	-	(221,923)	(221,923)
Net transactions with owners as owners		-	-	933,106	933,106
Balance at 30 June 2025		996,959	30,829,269	7,158,208	38,984,436

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2025		996,959	30,829,269	7,158,208	38,984,436
Operating result					
Operating result from continuing operations		211,152	-	-	211,152
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	5,909,898	-	5,909,898
Total comprehensive income for the year		211,152	5,909,898	-	6,121,050
Transactions with owners as owners					
Net transfers in/(out) from other Queensland Government entities	A3	-	-	(5)	(5)
Appropriated equity injections/(withdrawals)	C8-2	-	-	(318,747)	(318,747)
Net transactions with owners as owners		-	-	(318,752)	(318,752)
Balance at 30 June 2026		1,208,111	36,739,167	6,839,456	44,786,734

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2026

		2026	2026		2025
	Note	Actual	Original budget	Budget variance*	Actual
		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Inflows:</i>					
Service appropriation receipts		14,250,427	14,183,548	66,879	12,914,285
User charges and fees		540,497	564,583	(24,086)	498,329
Grants and contributions		82,500	125,362	(42,862)	78,972
Interest receipts		42,267	45,485	(3,218)	42,426
GST input tax credits from ATO		435,559	-	435,559	376,410
GST collected from customers		16,718	-	16,718	24,632
Other		166,745	28,793	137,952	81,935
<i>Outflows:</i>					
Employee expenses		(10,075,652)	(10,163,776)	88,124	(9,689,839)
Supplies and services		(2,366,943)	(2,616,478)	249,535	(2,024,393)
Grants and subsidies		(712,260)	(718,369)	6,109	(651,101)
Finance/borrowing costs		(25,390)	(24,655)	(735)	(27,231)
GST paid to suppliers		(435,559)	-	(435,559)	(376,944)
GST remitted to ATO		(24,412)	-	(24,412)	(24,184)
Other		(118,606)	(119,201)	595	(110,328)
Net cash provided by/(used in) operating activities	CF-1	1,775,891	1,305,292	470,599	1,112,969
CASH FLOWS FROM INVESTING ACTIVITIES					
<i>Inflows:</i>					
Sales of property, plant and equipment		8,670	-	8,670	573
Loans and advances redeemed		1,231	2,050	(819)	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(1,324,461)	(1,143,048)	(181,413)	(1,156,435)
Loans and advances made		-	(2,000)	2,000	(1,221)
Net cash provided by/(used in) investing activities		(1,314,560)	(1,142,998)	(171,562)	(1,157,083)
CASH FLOWS FROM FINANCING ACTIVITIES					
<i>Inflows:</i>					
Equity injections		(202,535)	(51,499)	(151,036)	98,805
Proceeds from borrowings	CF-2	-	2,000	(2,000)	1,221
<i>Outflows:</i>					
Equity withdrawals		(76,394)	(63,803)	(12,591)	(320,728)
Repayments of borrowings	CF-2	(12,936)	(13,755)	819	(10,769)
Lease payments	CF-2	(1,776)	(187)	(1,589)	(1,436)
Net cash provided by/(used in) financing activities		(293,641)	(127,244)	(166,397)	(232,907)
Net increase/(decrease) in cash and cash equivalents		167,690	35,050	132,640	(277,021)
Cash transfers from machinery-of-government restructure		-	-	-	58,531
Cash and cash equivalents - opening balance		1,644,126	1,107,360	536,766	1,862,616
Cash and cash equivalents - closing balance	C1	1,811,816	1,142,410	669,406	1,644,126

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

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2026

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2026 \$'000	2025 \$'000
Operating surplus/(deficit)	211,152	169,620
Non-cash items included in operating result:		
Depreciation and amortisation expense	1,352,445	1,200,580
Net loss/(gain) on disposal of property, plant and equipment	(517)	2,105
Donated assets received	(2,478)	(9,249)
Asset received below fair value	(5,305)	-
Bad debts and impairment losses/(gains)	6,220	8,968
Change in assets and liabilities:		
(Increase)/decrease in GST input tax credits receivable	(7,786)	(273)
(Increase)/decrease in net operating receivables	30,542	(28,647)
(Increase)/decrease in inventories	313	832
(Increase)/decrease in other current assets	(12,789)	(14,547)
Increase/(decrease) in other current liabilities	(543)	(11,280)
Increase/(decrease) in GST payable	92	187
Increase/(decrease) in payables	41,629	(249,091)
Increase/(decrease) in accrued employee benefits	162,916	43,764
Net cash provided by operating activities	1,775,891	1,112,969

CF-2 Changes in liabilities arising from financing activities

	Opening Balance 2025 \$'000	-----Non-cash changes----- New leases acquired \$'000	Non-cash adjustments \$'000	-----Cash flows----- Cash received \$'000	Cash repayments \$'000	Closing Balance 2025 \$'000
Borrowings	354,482	-	10	1,221	(10,769)	344,944
Lease liabilities	6,970	1,706	365	-	(1,436)	7,605
Total	361,452	1,706	375	1,221	(12,205)	352,549

	Opening Balance 2026 \$'000	-----Non-cash changes----- New leases acquired \$'000	Non-cash adjustments \$'000	-----Cash flows----- Cash received \$'000	Cash repayments \$'000	Closing Balance 2026 \$'000
Borrowings	344,944	-	-	-	(12,936)	332,008
Lease liabilities	7,605	763	378	-	(1,776)	6,970
Total	352,549	763	378	-	(14,712)	338,978

Further details on Borrowings are provided at Note C5.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

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

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

Education House
30 Mary Street
Brisbane QLD 4000

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these general purpose financial statements:

- in compliance with section 38 of the Financial and Performance Management Standard 2019;
- in compliance with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2025;
- in accordance with Australian Accounting Standards and interpretations applicable to not-for-profit entities; and
- on an accrual basis (except for the statement of cash flows which is prepared on a cash basis).

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

A1-3 PRESENTATION

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2024-25 financial statements.

Current/non-current classification

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

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

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

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

A1-5 BASIS OF MEASUREMENT

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

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

A1-6 THE REPORTING ENTITY

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

There have been no material changes in the reporting entity during 2025-26.

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-7 SEVERE WEATHER EVENTS

There were nine weather events between 1 January 2025 and 30 June 2026 that required rectification works at schools, comprising three storm and flooding events and six cyclone and associated severe weather events. Rectification works for damage caused by the North and Far North Tropical Low and Tropical Cyclone Alfred, which occurred between January and March 2025, continued to be carried out at schools during 2025-26.

The three storm and flooding events occurred between October and November 2025, resulting in total expenditure of \$3.175 million, comprising:

- South East Queensland (SEQ) Severe Storms
- Queensland Southern Coast Severe Storms
- Central and Southern Queensland Storms and Flooding

The six cyclone and associated severe weather events occurred between January 2025 and March 2026, resulting in further expenditure of \$2.223 million in the current reporting period, comprising:

- North and Far North Tropical Low
- Tropical Cyclone Alfred and Associated Severe Weather
- Queensland Tropical Low
- Queensland Monsoon Trough and Severe Weather
- Queensland Cyclone Koji and Severe Weather
- Queensland Cyclone Narelle and Severe Weather

Total expenditure incurred for severe weather events as at 30 June 2026 is \$5.398 million.

In addition, the department reimbursed \$1.919 million to schools for educational resources lost from natural disasters captured through the Resource Replacement Scheme to allow schools to continue operations with minimal disruption.

Total expenditure, including Resource Replacement Scheme payments, was \$7.317 million as at 30 June 2026.

There were no impairments to department assets due to these significant weather events during 2025-26.

A2 DEPARTMENTAL OBJECTIVES

The department's vision is Creating Queensland's future – early childhood, education and the arts.

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

The department's strategic objectives are:

- **Every child starting strong** by providing the foundations for children's futures through quality early childhood education and care services;
- **Every student achieving and realising their full potential** by preparing every student for a bright future by equipping them with the knowledge and skills they need;
- **Vibrant arts and culture across the state** by investing in arts and culture to deliver social, cultural and economic outcomes for Queensland; and
- **Capable, confident people, responsive systems, better outcomes** by investing in our people, systems and infrastructure to deliver better outcomes for Queenslanders.

The department contributes to the *Queensland Government's objectives for the community* 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 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; and
- **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.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

A2 DEPARTMENTAL OBJECTIVES (continued)

The department is funded for the services it delivers principally by parliamentary appropriations. The department's material financial statement balances reflect our large school land and buildings portfolio across more than 1,260 schools and the payment of salaries for our school, regional and central office staff. Supplies and services are dominated by curriculum and other school resources and the maintenance, refurbishment and utility costs associated with our large asset base. Grants and subsidies predominately relate to funding provided to early years and kindergarten service providers.

The major services delivered by the department are:

Early childhood education and care

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

School education

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

Arts Queensland

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

A3 MACHINERY-OF-GOVERNMENT CHANGES

Transfers in – Controlled activities

- Details of transfer: Land parcel at 12A Patricia Mather Place, Dutton Park transferred from the Department of Housing and Public Works to the department

Basis of transfer: Ministerial approval dated 07 July 2025

Date of transfer: 31 August 2025

The increase in land assets of \$0.001 million has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

Transfers out – Controlled activities

- Details of transfer: Land parcel at 183-203 Edwards Street, Ayr transferred from the department to the Department of Housing and Public Works

Basis of transfer: Ministerial approval dated 19 September 2025

Date of transfer: 30 September 2025

The decrease in land assets of \$0.004 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

- Details of transfer: Land parcel at Leichhardt Street, Chinchilla transferred from the department to the Department of Housing and Public Works

Basis of transfer: Ministerial approval dated 24 March 2026

Date of transfer: 31 May 2026

The decrease in land assets of \$0.002 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

A4 CONTROLLED ENTITIES

The department, through its operating portfolio Arts Queensland, controls or is associated with the entities noted below. These entities are considered immaterial and have not been consolidated or recognised under equity accounting as they would not materially affect the reported financial position and operating result of the department.

Each controlled and associated entity is a reporting entity in its own right and the audited financial statements are included in their respective annual reports. The entities are audited by the Queensland Audit Office.

Controlled entities

Name of controlled entity	Purpose & principal activities of entity	% Interest in entity & basis for control	Reporting period	Total assets \$'000		Total liabilities \$'000		Total revenue \$'000		Operating result \$'000	
				2026	2025 #	2026	2025 #	2026	2025 #	2026	2025 #
Aboriginal Centre for the Performing Arts Pty Ltd *	Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training company that delivers accredited training to Indigenous and non-Indigenous persons in various performing arts courses.	The share capital of ACPA consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.	30 June	1,202	1,115	84	268	1,220	882	271	159
The Queensland Music Festival Pty Ltd *	The Queensland Music Festival Pty Ltd (QMF) was established as a not-for-profit company to produce and promote a biennial Queensland festival of music which achieves both international excellence and accessibility for Queenslanders from all walks of life.	The share capital of QMF consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.	31 December ^	4,298	7,691	1,274	2,067	5,319	1,783	(2,599)	(155)
Screen Queensland Pty Ltd *	Screen Queensland Pty Ltd (SQ) is a registered company established to facilitate the development, promotion and enhancement of the film production industry, and film culture and presentation of film and film-related events in Queensland.	The share capital of SQ consists of one ordinary share of \$10, fully paid, held by the department on behalf of the State of Queensland.	30 June	163,902	153,807	15,620	13,965	63,604	43,969	8,440	461

* Controlled entities were transferred to the department as part of machinery-of-government changes effective from 1 November 2024.

Total assets and liabilities represent the closing balance at the reporting date. Total revenue and operating result are apportioned based on the transfer of ownership as part of machinery-of-government changes effective from 1 November 2024.

^ The financial information for the Queensland Music Festival Pty Ltd represents reporting periods ended 31 December 2025 and 31 December 2024. Financial information for the year ended 31 December 2026 was not available at the department's reporting date of 30 June 2026.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

A4 CONTROLLED ENTITIES (continued)

Associated entity

Name of associated entity	Basis for control	% Interest in entity	
		2026	2025
Major Brisbane Festivals Pty Ltd *	The department on behalf of the State of Queensland, and the Brisbane City Council each hold 50% of the shares of the Major Brisbane Festivals Pty Ltd (MBF). The share capital of MBF consists of two ordinary shares of \$1 each, fully paid. It has been determined that the department does not have control over the financial or operating policies through voting rights or board membership of the entity. However, due to funding arrangements for the entity, the department may have influence over the purpose of the funding or how the funding is utilised.	50	50

* Associated entity was transferred to the department as part of machinery-of-government changes effective from 1 November 2024.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

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

	2026 \$'000	2025 \$'000
Budgeted appropriation revenue	14,183,548	13,298,648
Transfers from/(to) other departments - redistribution of public business	-	105,996
Transfers from/(to) other headings - variation in headings	66,879	(169,771)
Lapsed appropriation	-	(337,049)
Total appropriation receipts (cash)	14,250,427	12,897,824
Plus: Closing balance of appropriation revenue receivable	3,877	-
Plus: Transfer of appropriation payable due to machinery-of-government change	-	13,040
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	148,989	472,429
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(220,456)	(148,989)
Appropriation revenue recognised in statement of comprehensive income	14,182,837	13,234,304

Accounting policy – Appropriation revenue

Appropriations provided under the *Appropriations Act 2025* are recognised as revenue when received in accordance with AASB 1058 *Income of Not-for-Profit Entities*. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

At 30 June 2026, the department received approval from Queensland Treasury to recognise a payable for appropriation that was received from the Consolidated Fund but unspent.

B1-2 USER CHARGES AND FEES

	2026 \$'000	2025 \$'000
Student fees	102,033	105,207
General fees	42,628	75,850
Student resource scheme fees	95,461	98,649
Excursion fees	102,535	107,489
Property income	49,912	46,374
Sales revenue	88,270	86,998
Facility management revenue - Arts Queensland	14,919	9,170
Service delivery	10,459	10,056
Other fees and commissions	97	125
Total	506,314	539,918

Accounting policy – User charges and fees

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – User charges and fees (continued)

Student fees

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

General fees

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

Student resource scheme fees

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

Excursion fees

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

Property income

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

Sales revenue

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

Facility management revenue

Facility management revenue relates to Arts Queensland revenue for managing property services, facilities operations, and contracts and maintenance for state-owned art and cultural infrastructure located at the Queensland Cultural Centre.

B1-3 GRANTS AND CONTRIBUTIONS

	2026 \$'000	2025 \$'000
Contributions from external parties	34,193	31,904
Grants from the Commonwealth Government	25,283	28,593
Grants from other State Government departments	7,267	3,522
Specific purpose capital grants	3,243	4,927
Goods and services received below fair value	4,792	5,562
Assets received below fair value	5,305	-
Donations - cash	7,645	4,585
Donations - other assets *	2,478	9,249
Total	90,206	88,342

* Donated physical assets are recognised at fair value.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

B1 REVENUE (continued)

B1-3 GRANTS AND CONTRIBUTIONS (continued)

Accounting policy – Grants and contributions

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

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

Contributions from external parties

Contributions from external parties include contributions from community organisations (such as Parents and Citizens' Associations). These contributions are voluntary and do not result in a material benefit or advantage to the contributor, and therefore, are recognised as income upon receipt in accordance with AASB 1058. The consideration received represents an asset provided to the department for significantly less than fair value to enable the department to further its objectives.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2026 \$'000	2025 \$'000
Employee benefits		
Teachers' salaries and allowances	5,841,280	5,648,398
Public servants' and other salaries and allowances	1,267,771	1,164,501
Teacher aides' salaries and allowances	739,732	689,973
Cleaners' salaries and allowances	287,142	276,213
Janitors/groundstaff salaries and allowances	81,612	78,626
Employer superannuation contributions	1,115,708	1,056,870
Annual leave levy/expense	332,463	312,541
Long service leave levy/expense	253,286	212,010
Other employee benefits	1,001	437
Employee related expenses		
Fringe benefits tax	6,304	6,037
Workers' compensation premium	187,950	171,083
Staff transfer costs	23,508	23,306
Staff rental accommodation	60,399	54,483
Staff training	41,766	39,331
Total	10,239,922	9,733,809

The number of employees as at 30 June 2026, including both full-time employees and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2026 No.	2025 No.
Full-time equivalent employees *	79,635	78,423

* In 2025 a net total of 74 full-time equivalent employees were transferred to the department as a result of the 23 September 2024 (effective 1 October 2024) and 1 November 2024 machinery-of-government changes.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting policy – Employee expenses

Wages and salaries

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

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

Sick leave

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

Annual leave and long service leave

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

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

Superannuation

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

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

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

Workers' compensation premiums

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

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

B2 EXPENSES (continued)

B2-2 SUPPLIES AND SERVICES

	2026 \$'000	2025 \$'000
Building maintenance	767,004	699,398
Utilities	242,654	237,691
Equipment and building refurbishment	360,305	281,274
Consultants	828	651
Contractors - corporate costs (including service contracts):		
Professional and technical services	74,972	57,016
Information technology services	76,866	53,401
Other services	3,987	3,162
Contractors - in-school costs:		
Operational services	5,137	4,745
Professional and technical services	71,466	65,784
Information technology services	4,306	3,647
Non-professional services	29,983	21,763
Materials and running costs	206,065	191,183
Student course supplies and excursion admission costs	222,829	213,603
Computer costs	139,048	121,495
Office accommodation	53,328	51,158
Travel - school and student	40,063	40,591
Travel - other	20,189	20,433
Lease expenses	2,752	2,598
Total	2,321,782	2,069,593

Accounting policy – Supplies and services

Distinction between grants and procurement

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

Contractors

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

B2-3 GRANTS AND SUBSIDIES

	2026 \$'000	2025 \$'000
Recurrent grants and subsidies		
Early childhood education and care	565,896	543,627
School education	85,179	79,069
Arts Queensland	53,378	39,516
Capital grants		
Grants to external organisations	7,977	2,378
Total	712,430	664,590

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

B2 EXPENSES (continued)

B2-4 OTHER EXPENSES

	2026 \$'000	2025 \$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	42,327	38,476
External audit fees ⁽¹⁾	898	757
Loss on disposal of property, plant and equipment	-	2,105
Special payments:		
Ex-gratia payments - general ⁽²⁾	30	153
Court awarded damages	2	90
Payments to other government departments ⁽³⁾	71,342	66,589
Other	3,945	4,210
Total	118,544	112,380

(1) Total external audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial year are \$0.800 million (2024-25: \$0.783 million). There is no non-audit services included in this amount.

(2) Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. The department made no special payments during 2025-26 that were in excess of \$5,000 (2024-25: 2).

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2026 \$'000	2025 \$'000
Cash on hand	101	174
Cash at bank	1,811,715	1,643,952
Total	1,811,816	1,644,126

Accounting policy – Cash and cash equivalents

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

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

C2 RECEIVABLES

	2026 \$'000	2025 \$'000
Current		
Trade receivables	75,879	116,418
Less: Loss allowance	(25,888)	(27,331)
	49,991	89,087
 GST receivable	 49,572	 41,786
GST payable	(280)	(188)
	49,292	41,598
 Employee leave reimbursements	 88,755	 90,264
Appropriation revenue receivable	3,877	-
Equity adjustment receivable	1,613	3,891
Other	3,624	3,611
Loans and advances	12	1,249
Total	197,164	229,700

Disclosure – Movement in loss allowance for trade receivables

	2026 \$'000	2025 \$'000
Balance at 1 July	27,331	27,011
Expected credit losses expense/(gains)	6,167	8,841
Bad debts written-off	(7,626)	(8,545)
Amounts recovered during the year	16	24
Balance at 30 June	25,888	27,331

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

C2 RECEIVABLES (continued)

Accounting policy – Receivables

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

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

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

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

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

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

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

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C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land	at Fair Value Buildings	Heritage and cultural	at Cost Plant and equipment	Work in progress	Total
Property, plant and equipment reconciliation 2026	2026 \$'000	2026 \$'000	2026 \$'000	2026 \$'000	2026 \$'000	2026 \$'000
Gross	9,872,939	53,806,170	1,846,581	654,831	724,098	66,904,619
Less: Accumulated depreciation	-	(21,323,408)	(1,101,821)	(428,331)	-	(22,853,560)
Carrying amount at 30 June 2026	9,872,939	32,482,762	744,760	226,500	724,098	44,051,059
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2025	8,588,227	27,964,518	690,935	224,542	704,886	38,173,108
Acquisitions (including upgrades)	31,598	310,040	833	44,280	931,916	1,318,667
Transfers in from other Queensland Government entities	1	-	-	-	-	1
Donations received	-	2,145	89	226	-	2,460
Disposals	(6,006)	(1,417)	-	(730)	-	(8,153)
Transfers out to other Queensland Government entities	(6)	-	-	-	-	(6)
Transfers between asset classes	69,035	784,453	43,999	15,217	(912,704)	-
Net revaluation increments/(decrements) in asset revaluation surplus	1,190,090	4,641,986	77,822	-	-	5,909,898
Depreciation expense	-	(1,218,963)	(68,918)	(57,035)	-	(1,344,916)
Carrying amount at 30 June 2026	9,872,939	32,482,762	744,760	226,500	724,098	44,051,059

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

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

	at Fair Value			at Cost		
	Land	Buildings	Heritage and cultural	Plant and equipment	Work in progress	Total
Property, plant and equipment reconciliation 2025	2025	2025	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	8,588,227	46,068,984	1,615,851	602,163	704,886	57,580,111
Less: Accumulated depreciation	-	(18,104,466)	(924,916)	(377,621)	-	(19,407,003)
Carrying amount at 30 June 2025	8,588,227	27,964,518	690,935	224,542	704,886	38,173,108
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2024	7,659,216	25,253,360	243,838	217,998	617,336	33,991,748
Acquisitions (including upgrades)	46,008	551,851	1,800	51,738	488,643	1,140,040
Transfers in from other Queensland Government entities	296,158	242,904	419,691	6,403	199,622	1,164,778
Donations received	-	8,623	-	626	-	9,249
Disposals	-	(1,026)	-	(1,652)	-	(2,678)
Transfers out to other Queensland Government entities	(2)	(51,275)	(6)	(219)	-	(51,502)
Donations made	-	-	-	(12)	-	(12)
Transfers between asset classes	37,666	555,291	6,512	1,246	(600,715)	-
Net revaluation increments/(decrements) in asset revaluation surplus	549,181	2,498,758	66,442	-	-	3,114,381
Depreciation expense	-	(1,093,968)	(47,342)	(51,586)	-	(1,192,896)
Carrying amount at 30 June 2025	8,588,227	27,964,518	690,935	224,542	704,886	38,173,108

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

C3-2 RECOGNITION AND ACQUISITION

Accounting policy – Recognition thresholds

Items of property, plant and equipment with a historical cost or other value equal to or in excess of the following thresholds are recognised as property, plant and equipment in the following classes in line with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP):

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

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

Accounting policy – Acquisition

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

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

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

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

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

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

C3-3 MEASUREMENT

Accounting policy – Historical cost

Plant and equipment assets and capital work in progress are measured at cost in accordance with the NCAP. The carrying amounts for such assets are not materially different from their fair value.

Accounting policy – Fair value

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

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

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

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

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

C3-3 MEASUREMENT (continued)

Accounting policy – Fair value (continued)

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

Revaluation of property

The department's land and building assets (including heritage buildings) were valued using specific appraisals by independent professional valuers as follows:

- Education portfolio by the State Valuation Service (SVS) for land and buildings in a rolling four-year program
- Arts Queensland (AQ) portfolio revalues all land and building assets every five years with the last revaluation completed in 2021-22 by SVS for land and Gray Robinson & Cottrell Quantity Surveyors (GRC) for buildings (including heritage buildings).

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

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

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

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

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

Land

Approximately 30% of the Education portfolio's land was independently valued by SVS with an effective date of 30 June 2026.

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

The remaining 70% of the Education portfolio and all AQ's land assets were indexed to ensure that values reflect fair value at the reporting date. For the Education portfolio, this involved the selection of a sample of 240 properties from the 21 districts across the state. SVS then provided indices for each of these sites based on recent market transactions for local land sales. The sampled indices are then used to create a weighted average for each district. The AQ portfolio uses indices provided by APV Valuers and Asset Management (APV) to derive the fair value for the entire asset class.

The indices increased the value of land for the Education portfolio by 10.69% and the AQ portfolio by 12.0%.

Buildings

Approximately 30% of the Education portfolio's buildings, including heritage buildings were independently valued by SVS with an effective date of 30 June 2026.

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

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

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

C3-3 MEASUREMENT (continued)

Revaluation of property (continued)

The comprehensive revaluation process utilises the following key assumptions:

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

During 2025-26, GRC believed that the current price movements were driven by both domestic economic factors as well as regional and wider global economic factors. The key market drivers underpinning these movements are rising finance costs, limitations to the supply and capacity of sub-contractors, intensity and volume of new capital projects, availability of base construction materials and changes to demographics and population growth.

The remaining 70% of the Education building portfolio were indexed using the Building Price Index (BPI) provided by GRC. The BPI applied to the Education portfolio increased by 7.85% over the reporting period from 1 July 2025 to 30 June 2026. GRC also recommended an additional 3% special movement adjustment to reflect irregular market changes not related to the BPI or the Locality Index, including increased contract durations, changes in procurement methods and increased project risks. The department assessed this adjustment as reasonable and applied it to the building and heritage building asset classes.

For the AQ portfolio, indices provided by APV were applied to determine the fair value of the entire building and heritage building asset classes. The applicable indexation rates were 6.5% for buildings and 6.8% for heritage buildings.

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

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

For the AQ portfolio, the indexation percentages for the market movement, where market values were adopted for the calculation of fair value, was derived by market research into the movement in value of both vacant land and improved residential type sales within the council region. The indexation percentages for the construction costs of buildings and land improvements were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's internal market research and costings.

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

C3-4 DEPRECIATION EXPENSE

Accounting policy – Depreciation expense

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

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

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

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

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

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

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

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

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

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

C3-4 DEPRECIATION EXPENSE (continued)

Depreciation rates

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

Class	Useful Life (years)
Buildings – fabric	3 – 85
Buildings – fit-out	3 – 25
Buildings – plant	25
Buildings – non-complex buildings and covered areas	40
Buildings – land improvements (including sporting facilities)	15 – 80
Heritage and cultural assets	2 – 100
Plant and equipment	5 – 20

C3-5 IMPAIRMENT

Accounting policy – Impairment

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

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

C4 PAYABLES

	2026 \$'000	2025 \$'000
Current		
Trade creditors and accruals	161,094	204,391
Capital creditors and accruals	165,476	155,190
Fringe benefits tax and other taxes	1,625	1,597
Grants and subsidies payable	27,933	27,763
Deferred appropriation payable to Consolidated Fund	220,456	148,989
Equity adjustment payable	40,961	3,421
Other	228	228
Total	617,773	541,579

Accounting policy – Payables

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

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

C5 BORROWINGS

	2026 \$'000	2025 \$'000
Current		
Queensland Treasury Corporation borrowings	-	1,231
Financial liability - public private partnerships	12,676	11,704
Total	12,676	12,935
Non-current		
Financial liability - public private partnerships	319,332	332,009
Total	319,332	332,009

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C5 BORROWINGS (continued)

Accounting policy – Borrowings

The Queensland Treasury Corporation (QTC) borrowings relate to AQ. The loans are administered by Screen Queensland Pty Ltd on behalf of the State of Queensland.

Borrowings are initially recognised at fair value, plus any transaction costs directly attributable to the borrowings. Any borrowing costs are added to the carrying amount for the loans to the extent they are not settled in the period in which they arise.

Accounting policy – Financial liabilities

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

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

The maturity profile for financial liabilities is disclosed in Note D1-3.

C5-1 BORROWINGS AND COMMITMENTS

Terms and conditions – Borrowings

All borrowings from QTC with maturity date of 30 June 2026 were settled. They are in Australian dollar denominated amounts. There have been no defaults or breaches of the loan agreements during the current reporting period.

Interest rates

The interest rate on QTC borrowings is fixed and ranges from 3.66% to 4.07%.

Terms and conditions – Financial liabilities

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

Interest rates

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

The implicit interest rates for the financial liabilities range from 2.87% to 15.99% (2024-25: 2.87% to 15.99%).

C5-2 DISCLOSURES ABOUT SENSITIVITY TO INTEREST RATE MOVEMENTS

Interest rate sensitivity analysis evaluates the impact on profit or loss if interest rates were to change by +/- 0.25% from the year-end rates applicable to the department's financial assets and liabilities. With all other variables held constant, the department would have a surplus/(deficit) and equity increase/(decrease) of \$4.015 million (2024-25: \$3.586 million).

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

	2026		2025	
	\$'000	\$'000	\$'000	\$'000
	Carrying amount	Fair value	Carrying amount	Fair value
Queensland Treasury Corporation borrowings ⁽¹⁾	-	-	1,231	1,235
Financial liability - public private partnerships ⁽²⁾	332,008	216,300	343,713	229,768
Total	332,008	216,300	344,944	231,003

(1) The fair value of borrowings is notified by the QTC.

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

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C6 PUBLIC PRIVATE PARTNERSHIPS

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059

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

PPPs outside AASB 1059

	2026 \$'000	2025 \$'000
Assets		
Buildings (Note C3)		
South-East Queensland Schools	281,463	342,901
Queensland Schools	515,835	603,823
Liabilities		
Borrowings (Note C5)		
South-East Queensland Schools	165,547	173,163
Queensland Schools	166,461	170,550

The department's two PPP projects - South-East Queensland Schools and Queensland Schools in the following table, are social infrastructure arrangements whereby the department pays for the third party use of the infrastructure assets through regular service payments to respective partners over the life of the contract.

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

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

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

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

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

Department of Education
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-2 OPERATING STATEMENT IMPACT

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

		South-East Queensland Schools	Queensland Schools	Total
	2026	\$'000	\$'000	\$'000
Revenue				
Other revenue		2,876	-	2,876
Expenses				
Depreciation		(8,826)	(13,653)	(22,479)
Interest expenses		(12,947)	(12,395)	(25,342)
Utilities		(457)	(615)	(1,072)
Property rates		(389)	(696)	(1,085)
Facility management		(19,663)	(14,689)	(34,352)
Insurance		(1,277)	(705)	(1,982)
Net impact on operating result		(40,683)	(42,753)	(83,436)
	2025	South-East Queensland Schools \$'000	Queensland Schools \$'000	Total \$'000
Revenue				
Other revenue		2,935	13	2,948
Expenses				
Depreciation		(10,615)	(16,199)	(26,814)
Interest expenses		(13,755)	(13,476)	(27,231)
Utilities		(468)	(603)	(1,071)
Property rates		(304)	(557)	(861)
Facility management		(19,481)	(13,906)	(33,387)
Insurance		(689)	(806)	(1,495)
Other		(22)	(35)	(57)
Net impact on operating result		(42,399)	(45,569)	(87,968)

Department of Education
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-3 ESTIMATED FUTURE CASH FLOWS

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

	South-East Queensland Schools		Queensland Schools		Total	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash inflows						
Not later than 1 year	2,812	2,904	-	-	2,812	2,904
Later than 1 year but not later than 5 years	10,635	11,282	-	-	10,635	11,282
Later than 5 years but not later than 10 years	12,017	13,383	-	-	12,017	13,383
Later than 10 years	8,687	12,625	-	-	8,687	12,625
	34,151	40,194	-	-	34,151	40,194
Cash outflows						
Not later than 1 year	(41,856)	(41,126)	(35,453)	(32,099)	(77,309)	(73,225)
Later than 1 year but not later than 5 years	(165,868)	(159,860)	(132,571)	(123,938)	(298,439)	(283,798)
Later than 5 years but not later than 10 years	(169,444)	(177,308)	(151,036)	(148,326)	(320,480)	(325,634)
Later than 10 years	(105,981)	(141,859)	(186,352)	(215,602)	(292,333)	(357,461)
	(483,149)	(520,153)	(505,412)	(519,965)	(988,561)	(1,040,118)

C7 ACCRUED EMPLOYEE BENEFITS

	2026	2025
	\$'000	\$'000
Annual leave levy payable	100,240	86,710
Long service leave levy payable	88,177	53,470
Accrued salaries and wages	156,184	42,327
Paid parental leave	1,799	977
Total	346,400	183,484

Accounting policy – Accrued employee benefits

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

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

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C8 EQUITY

C8-1 CONTRIBUTED EQUITY

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

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

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from Consolidated Fund to equity adjustment

	2026 \$'000	2025 \$'000
Budgeted equity adjustment appropriation	(115,302)	163,079
Transfers from/(to) other departments - redistribution of public business	-	(3,217)
Transfers from/(to) other headings - variation in headings	(163,627)	-
Lapsed equity adjustment	-	(382,255)
Equity adjustment receipts/(payments)	(278,929)	(222,393)
Less: Opening balance of equity adjustment receivable	(3,891)	-
Plus: Closing balance of equity adjustment receivable	1,613	3,891
Plus: Opening balance of equity adjustment payable	3,421	-
Less: Closing balance of equity adjustment payable	(40,961)	(3,421)
Equity adjustment recognised in contributed equity	(318,747)	(221,923)

C8-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

Accounting policy – Asset revaluation surplus

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value. Note C3 contains details on the department's revaluation policy and methodology.

	Land \$'000	Buildings \$'000	Heritage and cultural \$'000	Total \$'000
Balance at 1 July 2024	7,460,975	20,100,764	153,149	27,714,888
Revaluation increments/(decrements)	549,181	2,498,758	66,442	3,114,381
Balance as at 30 June 2025	8,010,156	22,599,522	219,591	30,829,269
	Land \$'000	Buildings \$'000	Heritage and cultural \$'000	Total \$'000
Balance at 1 July 2025	8,010,156	22,599,522	219,591	30,829,269
Revaluation increments/(decrements)	1,190,090	4,641,986	77,822	5,909,898
Balance as at 30 June 2026	9,200,246	27,241,508	297,413	36,739,167

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

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

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

	Note	2026 \$'000	2025 \$'000
Financial assets			
Cash and cash equivalents	C1	1,811,816	1,644,126
Financial assets at amortised cost:			
Receivables	C2	197,164	229,700
Total financial assets		2,008,980	1,873,826
Financial liabilities			
Financial liabilities at amortised cost:			
Payables	C4	617,773	541,579
Lease liabilities		6,970	7,605
Borrowings	C5	332,008	344,944
Total financial liabilities		956,751	894,128

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

D1-2 FINANCIAL RISK MANAGEMENT

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

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

Risk exposure	Definition	Exposure and management
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of: (a) Receivables (exposure disclosed at Note C2 and mainly relates to student and parent debt) which are managed by the use of a credit management strategy and regular monitoring of funds owed; and (b) Financial guarantees provided to Parents and Citizens' Associations, universities and grammar schools which are managed on an ongoing basis (maximum exposure disclosed in Note D2).
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	This risk is minimal and is managed through a combination of regular fortnightly appropriation payments, and an approved overdraft facility of \$250 million under government banking arrangements to manage any cash shortfalls.
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.	The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is exposed to interest rate risk through its Borrowings (Note C5), and cash deposited in interest bearing accounts (Note C1).

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

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

D1-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

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

	2026 Payable in			Total
	<1 year	1 - 5 years	>5 years	
	\$'000	\$'000	\$'000	\$'000
Financial liabilities				
Payables	617,773	-	-	617,773
Lease liabilities	1,043	1,064	8,777	10,884
Borrowings	39,231	150,358	373,720	563,309
Total	658,047	151,422	382,497	1,191,966
	2025 Payable in			Total
	<1 year	1 - 5 years	>5 years	
	\$'000	\$'000	\$'000	\$'000
Financial liabilities				
Payables	541,579	-	-	541,579
Lease liabilities	1,269	1,578	8,657	11,504
Borrowings	38,512	144,343	409,938	592,793
Total	581,360	145,921	418,595	1,145,876

D2 CONTINGENCIES

Litigation in progress

At 30 June 2026, the department has been named as defendant in 70 claims (for Education) before a Court, Commission or Tribunal, and 128 general liability claims (for Education) not yet subject to Court, Commission or Tribunal action for which there may be contingent liabilities. The department's legal advisers believe it is not possible to estimate the final amounts payable for the claims.

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

In addition, the AQ portfolio has 1 active personal injury claim under the *Personal Injuries Proceedings Act 2002* (Qld) which is covered under QGIF policy with a maximum liability of \$10,000 per claim.

There are currently 188 (for Education) WorkCover Queensland common law claims being managed by the department.

Financial guarantees and associated credit risk

The department has provided 19 (2024-25: 21) financial guarantees to Parents and Citizens' Associations (P&C), 6 (2024-25: 6) guarantees to universities, and 8 (2024-25: 8) guarantees to grammar schools for a variety of loans. These guarantees have been provided over a period of time and have various maturity dates.

	2026 Remaining balance \$'000	2025 Remaining balance \$'000	Enabling legislation
Parents and Citizens' Associations	2,815	3,974	
Universities	567,490	519,488	<i>Statutory Bodies Financial Arrangements Act 1982</i> (Qld)
Grammar schools	112,023	107,134	
	682,328	630,596	

Key estimate and judgement: The department assesses the fair value of financial guarantees annually as at 30 June. As at 30 June 2026, no university, grammar school or P&C had defaulted on an existing loan and the department's management does not expect that the guarantees will be called upon in the near future. As such, the fair value of the guarantees has not been recognised in the statement of financial position.

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

Native title claims over departmental land

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

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

D3 COMMITMENTS

Capital expenditure commitments

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

	2026 \$'000	2025 \$'000
Buildings		
Not later than 1 year	534,094	402,558
Later than 1 year but not later than 5 years	840,026	503,398
Total capital expenditure commitments - buildings	1,374,120	905,956
Heritage and cultural		
Not later than 1 year	21,139	18,007
Total capital expenditure commitments - heritage and cultural	21,139	18,007

Department of Education
Notes to the Financial Statements
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SECTION 5
NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section provides explanations of major variances between the department's actual 2025-26 financial results and the original budget presented to Parliament.

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

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

<i>User charges and fees:</i>	Variance of \$49.805 million less than budget is mainly due to lower aggregate fees across combined school activities, predominately due to the impact of the introduction of the back to school boost.
<i>Grants and contributions:</i>	Variance of \$39.156 million less than budget is mainly due to lower than expected grants and donations received by schools \$28.012 million and anticipated funding for flood mitigation projects not yet received \$12.469 million.
<i>Other revenue:</i>	Variance of \$148.782 million greater than budget is largely attributable to assets identified during the 2025-26 comprehensive revaluation of \$138.500 million. In line with policy, the department conducts comprehensive revaluations on a rolling four-year cycle. These assets may include works undertaken in prior years by schools, Parents and Citizens' Associations, or other external parties that had not been previously recognised by the department but have now been brought to account.
<i>Supplies and services:</i>	Variance of \$295.953 million less than budget is mainly due to timing differences associated with the operating component of capital projects \$59.371 million, lower expenditure associated with Education Queensland International program costs \$25.705 million, lower information technology related costs \$22.971 million, and lower supplies and services expenditure in schools \$168.216 million, in part due to appropriation funding provided to schools being used for capital asset purchases.
<i>Depreciation and amortisation:</i>	Variance of \$92.558 million greater than budget is largely due to the impact of increases in asset values resulting from revaluation processes.
<i>Increase in asset revaluation surplus:</i>	Variance of \$3.149 billion greater than budget is due to higher than expected revaluation increments arising from the 2025-26 comprehensive land and buildings revaluation process. Revaluation outcomes in 2025-26 included increases of 17.56% for buildings and 13.92% for land, predominantly within the Education portfolio. These increments were driven by domestic, regional and broader global economic factors. The key market drivers underpinning these movements are outlined in Note C3.

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

<i>Cash and cash equivalents:</i>	Variance of \$669.406 million greater than budget is mainly due to timing of employee costs payable \$124.245 million, delayed expenditure in schools \$85.930 million, and \$220.456 million relating to carryover funding associated with various delayed projects and activities.
<i>Property, plant and equipment:</i>	Variance of \$4.320 billion greater than budget is mainly due to higher actual indexation of asset values, through the annual revaluation process, caused mainly by unforeseen market factors.
<i>Accrued employee benefits:</i>	Variance of \$124.245 million greater than budget is mainly due to accrued costs for outstanding salaries and higher salaries from the revised Public Sector Wages Policy and Consumer Price Index Adjustment impacts.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

E1 BUDGETARY REPORTING DISCLOSURES (continued)

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

<i>Payments for property, plant and equipment:</i>	Variance of \$181.413 million greater than budget is mainly due to accrued capital project expenditure at 30 June 2025 with payments made in 2025-26.
<i>Equity injections/withdrawals:</i>	Variance of \$163.627 million higher equity withdrawal than budget is mainly due to the timing and level of capitalisation of capital projects \$147.472 million and the impact of higher depreciation costs \$63.654 million.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

SECTION 6

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

F1 ADMINISTERED ACTIVITIES

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

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

The department also administers funds for AQ statutory bodies including the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, State Library of Queensland and Queensland Theatre Company.

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

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2026 Actual \$'000	2026 Original budget \$'000	Budget variance \$'000	2025 Actual \$'000
Administered income				
Appropriation revenue ⁽¹⁾	6,447,056	6,301,791	145,265	5,961,182
Grants and contributions				
Recurrent				
Specific purpose - Commonwealth	4,853,203	4,731,627	121,576	4,594,381
Total administered income	11,300,259	11,033,418	266,841	10,555,563
Administered expenses				
Grants and subsidies				
Recurrent				
Commonwealth Government				
Non-state schools	4,853,203			4,594,381
State Government				
Non-state schools and other external organisations	1,097,425			970,912
Textbook and resource allowance	92,794			89,830
Statutory bodies	264,236			170,740
Capital				
State Government				
Non-state schools and other external organisations	139,398			135,319
	6,447,056	6,301,788	145,268	5,961,182
Supplies and services	-	3	(3)	-
Transfers of administered income to government ⁽²⁾	4,853,203	4,731,627	121,576	4,594,381
Total administered expenses	11,300,259	11,033,418	266,841	10,555,563
Operating surplus/(deficit)	-	-	-	-

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

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

F1 ADMINISTERED ACTIVITIES (continued)

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

	2026 \$'000	2025 \$'000
Budgeted appropriation	6,301,791	5,687,912
Transfers from/(to) other departments - redistribution of public business	-	84,456
Transfers from/(to) other headings - variation in headings	96,748	169,771
Unforeseen expenditure	80,099	-
Total administered receipts	6,478,638	5,942,139
Less: Opening balance of administered revenue receivable	(1,991)	-
Plus: Closing balance of administered revenue receivable	-	1,991
Plus: Opening balance of administered revenue payable to government	-	17,052
Less: Closing balance of administered revenue payable to government	(29,591)	-
Administered income recognised in Note F1-1	6,447,056	5,961,182

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2026 Actual \$'000	2026 Original budget \$'000	Budget variance \$'000	2025 Actual \$'000
Administered current assets				
Cash at bank	29,794	212	29,582	-
Appropriation receivable	-	-	-	1,991
Trade receivables	7	-	7	23
GST input tax credits receivable	2	-	2	28
Total administered current assets	29,803	212	29,591	2,042
Administered current liabilities				
Overdraft facility	-	-	-	1,830
Revenue payable to government	29,591	-	29,591	-
Total administered current liabilities	29,591	-	29,591	1,830
Net administered assets/liabilities	212	212	-	212

F1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS

This note provides an explanation of major variances between 2025-26 actual results and the original budget for the department's major classes of administered income, expenses, assets and liabilities.

Grants and contributions: Variance of \$121.576 million greater than budget is mainly due to increased Commonwealth Government funding for non-state schools to reflect higher indexation and enrolment changes.

Grants and subsidies: Variance of \$145.268 million greater than budget is mainly due to increased State and Commonwealth Government funding for non-state schools as determined by school funding arrangements outlined in the Australian Education Act 2013 (Cth), Better and Fairer Schools Agreement – Full and Fair Funding and associated Bilateral Agreement.

Cash at bank: Variance of \$29.582 million greater than budget is attributed to the impact of increased Commonwealth Government funding received at year end, that will be transferred to Government.

Revenue payable to government: Variance of \$29.591 million greater than budget is attributed to the impact of increased Commonwealth Government funding received at year end, that will be transferred to Government.

Department of Education
Notes to the Financial Statements
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F2 TRUST TRANSACTIONS AND BALANCES

Educational bequests

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

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

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

	2026	2025
	\$'000	\$'000
Trust account - educational bequests		
Opening balance - cash	205	197
Revenue - return on investment term deposit	4	8
Expense - Iwasaki Sangyo Prize	(70)	-
Closing balance - cash	139	205

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

SECTION 7
OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION

Details of key management personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The Minister is the Honourable John-Paul Langbroek MP, Minister for Education and the Arts.

During the period 18 December 2023 to 26 October 2024, the responsible Minister of the department was the Honourable Di Farmer MP, Minister for Education, and Minister for Youth Justice.

The following details for non-Ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2025-26 and 2024-25. Further information regarding the department's KMP can be found in the body of the Annual Report under the section 'Our divisions and Executive Leadership Team'.

Position	Position Responsibility
Director-General ^{(1) (2)}	Lead the strategic direction and oversight to deliver a high performing education system that gives all children a strong start, engages young people in high quality learning and realises the potential of every student and overseeing the department's investment and policy activities of the Arts Queensland portfolio.
Deputy Director-General, Early Childhood, Regulation and Communication ⁽¹⁾	Provide strategic leadership in early learning and child development in Queensland by developing and implementing policy, risk-based regulation, continuous quality improvement and investment. Protection of the health, safety and wellbeing of children attending early childhood education and care. Lead and oversee international, non-state school, home education regulation and strategic communications and engagement.
Deputy Director-General, Strategic Policy and External Relations ⁽¹⁾	Lead the department's strategic approach to the portfolio's policy, intergovernmental relations, performance, legislation, monitoring, reporting, and governance functions at a whole-of-government and national level.
Deputy Director-General, State Schools Strategy ⁽¹⁾	Develop and implement innovative and effective educational delivery to support Queensland schools ensuring every student realises their potential. Also responsible for building the capability of professional workforces, developing excellence in leadership, teaching quality and effective pedagogical practices.
Deputy Director-General, School and Regional Operations and Performance	Implement high-impact projects that enhance student outcomes and wellbeing services, lead and strengthen the alignment between regional offices and central administration, and ensure the needs of school communities are effectively addressed to lift learning outcomes for all children.
Deputy Director-General, Corporate and Aboriginal and Torres Strait Islander Services ^{(1) (2)}	Provide leadership and oversight for the department's human resources strategy, finance, procurement and facilities, legal services and internal audit, as well as overseeing partnerships, programs and policies to improve educational outcomes for Aboriginal students and Torres Strait Islander students.
Deputy Director-General, Corporate Services ^{(1) (2)}	Provide leadership and oversight for the department's human resources strategy, finance, procurement and facilities, legal services and internal audit.
Deputy Director-General, Digital Innovation ⁽¹⁾	Lead the strategic integration of user centred digital solutions, safe adoption of emerging technologies, modernisation of core systems and delivery of digital tools that support teaching and learning.
Deputy Director-General, Infrastructure Services	Lead the delivery of sustainable investment in support of the government's education infrastructure to build, maintain, improve and renew our schools and facilities across Queensland.
Deputy Director-General, Arts Queensland	Oversee the department's investment and policy activities in the arts. This includes the Queensland Government's investment in the Queensland Cultural Centre, the funding of the state's major arts companies, corporate governance support for the state's arts statutory bodies and government-owned companies, and the delivery of the arts investment funding programs.
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer ^{(1) (2)}	Lead the provision of high-quality financial, procurement and facilities related services, to support the department's operational and strategic objectives. The position also has responsibilities under section 77 of the <i>Financial Accountability Act 2009</i> (Qld).

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

Details of key management personnel (continued)

- (1) From 1 July 2025, the department realigned the Central Office functions to better support delivery of strategic goals and priorities of the department, to provide opportunities for more effective delivery of services to regions and schools, and to improve efficiency and reduce complexity of work processes. As a result, KMP positions were renamed to reflect the realignment of these functions.
- (2) The transition to the Corporate Services Division was established in two stages. The First Nations Strategy and Partnerships (FNSP) Branch was expanded to include corporate services functions, forming the Corporate and Aboriginal and Torres Strait Islander Services (CATSIS) Division, which was subsequently renamed the Corporate Services Division.

Key management personnel remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook, and aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances. The department does not bear any cost of remuneration of Ministers.

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

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

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

Short term employee expenses include:

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

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

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

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

Key management personnel remuneration expenses

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

2025-26

2025-26 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General ^{(1) (2)} (Appointed 21/03/2025)	575	15	14	71	-	675
Deputy Director-General, Early Childhood, Regulation and Communication ⁽¹⁾ (Appointed 19/09/2022)	315	6	7	40	-	368
Deputy Director-General, Strategic Policy and External Relations ⁽¹⁾ (Appointed 14/11/2022)	358	7	8	44	-	417
Deputy Director-General, State Schools Strategy ⁽¹⁾ (Appointed 19/09/2022)	367	3	9	46	-	425

Department of Education
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G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2025-26 (continued)

2025-26 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, School and Regional Operations and Performance (Acting 01/07/2025 to 21/09/2025; appointed 22/09/2025)	358	6	8	44	-	416
Deputy Director-General, Corporate and Aboriginal and Torres Strait Islander Services ^{(1) (2)} (Acting 01/07/2025 to 27/08/2025)	70	1	2	7	-	80
Deputy Director-General, Corporate Services ^{(1) (2)} (Appointed 27/10/2025)	249	3	5	28	-	285
Deputy Director-General, Digital Innovation ⁽¹⁾ (Acting 01/07/2025 to 26/01/2026)	164	4	4	23	-	195
Deputy Director-General, Digital Innovation ⁽¹⁾ (Appointed 27/01/2026)	144	1	3	17	-	165
Deputy Director-General, Infrastructure Services (Appointed 16/09/2024)	338	6	8	42	-	394
Deputy Director-General, Arts Queensland (Appointed 12/08/2013)	309	8	8	42	-	367
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer ^{(1) (2)} (Appointed 16/07/2018)	288	5	8	36	-	337

(1), (2) Refer to footnote on page 44 of the statements.

2024-25

2024-25 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General ⁽¹⁾ (Appointed 06/12/2021 to 05/12/2024)	209	6	5	26	-	246
Director-General ⁽¹⁾ (Acting 29/08/2024 to 11/09/2024; 01/11/2024 to 20/03/2025; appointed 21/03/2025)	441	4	10	50	-	505
Associate Director-General, Early Childhood and State Schools ⁽¹⁾ (Appointed 22/08/2022 to 31/10/2024)	146	2	3	18	-	169

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G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2024-25 (continued)

2024-25 Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, Early Childhood ⁽²⁾ (Appointed 19/09/2022)	294	6	7	37	-	344
Deputy Director-General, Policy, Performance, International and Intergovernmental ⁽²⁾ (Appointed 14/11/2022)	326	6	8	42	-	382
Deputy Director-General, Schools and Student Support ⁽²⁾ (Appointed 19/09/2022)	334	6	8	42	-	390
Deputy Director-General, School and Regional Operations and Performance ⁽¹⁾ (Acting 04/11/2024 to 30/06/2025)	231	4	5	28	-	268
Deputy Director-General, First Nations Strategy and Partnerships ^{(2) (3)} (Appointed 21/11/2022)	345	6	8	42	-	401
Deputy Director-General, People, Information and Communication Services ^{(2) (3)} (Appointed 07/11/2022)	274	5	6	33	-	318
Deputy Director-General, Infrastructure Services (Acting 01/07/2024 to 15/09/2024, appointed 16/09/2024)	328	5	8	39	-	380
Deputy Director-General, Arts Queensland ⁽¹⁾ (Appointed 12/08/2013)	189	5	5	26	-	225
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer (Appointed 16/07/2018)	273	6	6	34	-	319

(1) Arts Queensland (AQ) was transferred from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (DTATSIPCA) on 1 November 2024 as part of the machinery-of-government changes. Only the Deputy Director-General, AQ was transferred from DTATSIPCA. The department also realigned divisional functions by replacing the Associate Director-General, Early Childhood and State Schools position with the Deputy Director-General, School and Regional Operations and Performance position.

(2) As of 30 June 2025, the department's executive leadership structure was undergoing a transition for the realignment of Central Office functions, effective 1 July 2025. The realignment will better support the delivery of strategic goals, priorities of the department, provide opportunities for more effective delivery of services to regions and schools, improve efficiency and reduce complexity of our work. As a result, these KMP positions will be renamed to realign with these functions.

(3) Due to an external secondment, the Deputy Director-General, First Nations Strategy and Partnerships also held the Deputy Director-General, People, Information and Communication Services position at 30 June 2025.

Performance payments

KMP do not receive performance or bonus payments.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2026

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to key management personnel

Given the breadth and depth of State government activities, the department's KMP transact with the Queensland public sector in a manner consistent with other ordinary citizens, for example, children of KMP may attend Queensland state schools or family members may be employed in departmental schools. The department's KMP are required to complete an annual declaration form in relation to the related party transactions/arrangements along with an explanation for these types of transactions and to complete an annual mandatory training program which is underpinned by the *Public Sector Ethics Act 1994* (Qld).

A related party of a KMP of the department controls another Queensland Government-related entity that provides services to the department. These services are provided on an arm's length basis on the same terms and conditions applicable to all other Queensland Government-related entities. An amount of \$0.863 million was paid or payable during 2025-26.

Transactions with other Queensland Government-controlled entities

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

The department purchases a variety of services from other departments as shown below:

Queensland government - controlled entity	Provision of service	Total expenditure \$'000	
		2026	2025
Department of Housing and Public Works (QBuild)	Building construction and maintenance	671,619	592,277
Department of Housing and Public Works	Office accommodation	47,269	27,972
	Government employee housing	34,701	31,066
	Property and facilities management and building construction	60,967	11,106
QFleet	Motor vehicle fleet	11,274	10,599
Centre for Information Technology and Communications (CITEC)	Information and communication technology (ICT)	10,779	9,392
Department of Transport and Main Roads	School transport	68,821	64,249
Queensland Police Service	Protective and security	5,871	3,779
Corporate Administration Agency	Corporate functions in relation to ICT, human resources and finance	2,110	1,368
Grand total		913,411	751,808

Other relevant transactions are the insurance premiums paid to WorkCover Queensland (Note B2-1) and QGIF (Note B2-4); and the transfer of assets and liabilities arising from machinery-of-government changes during 2025-26 (Note A3).

G3 NEW AND REVISED ACCOUNTING STANDARDS

Accounting standards effective for the first time in 2025-26

No new accounting standards or interpretations that apply to the department for the first time in 2025-26 had any material impact on the financial statements. No Australian accounting standards have been early adopted for 2025-26.

New Australian Accounting Standards issued but not yet effective

AASB 18 *Presentation and Disclosure in Financial Statements* applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the department.

This standard sets out new requirements for the presentation of the statement of comprehensive income, requires new disclosures about management-defined performance measures and removes existing options in the classification of interest received and interest paid in the statement of cash flows. AASB 18 will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

In October 2025, the AASB released Exposure Draft 338 which proposed several amendments that, if legislated, would permit relief from the majority of the presentation and disclosure requirements by not-for-profit public sector entities via an explicit accounting policy choice.

G3 NEW AND REVISED ACCOUNTING STANDARDS (continued)

New Australian Accounting Standards issued but not yet effective (continued)

The department will further assess the expected impacts of AASB 18 in subsequent reporting periods once the AASB issues a final amending standard and Queensland Treasury has communicated its policy intention in respect of accounting policy choices permitted by the standard.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the department's activities or have no material impact on the department.

G4 EVENTS OCCURRING AFTER THE REPORTING DATE

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

G5 TAXATION

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

G6 CLIMATE RISK DISCLOSURE

Climate Risk Assessment

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

The department has not identified any material climate-related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the *Queensland Energy Roadmap 2025* in order to fulfil the requirements under section 11 of the *Clean Economy Jobs Act 2024* (Qld), and other Queensland Government climate-related policies or directives.

Current Year Impacts

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

Department of Education
Management Certificate
for the year ended 30 June 2026

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the Financial and Performance Management Standard 2019 and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Department of Education for the financial year ended 30 June 2026, and of the financial position of the department at the end of that year; and

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



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



Sharon Schimring
GAICD, MEd (Educational Leadership), BSc (Health), DipT
Director-General
Department of Education

Date: 28 August 2026

Date: 28 August 2026

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Education

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Key audit matter

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

Valuation of buildings (\$32.5 billion as at 30 June 2026)

Refer to note C3 in the financial report

Key audit matter	How my audit addressed the key audit matter
Department of Education's specialised buildings were measured at fair value at balance date using the current replacement cost method. The department performed a comprehensive revaluation of approximately thirty per cent of its buildings using an independent valuer, with remaining assets being revalued using indexation. It is the department's policy to conduct revaluations on this basis annually. The current replacement cost method comprises: • gross replacement cost, less • accumulated depreciation. For comprehensively revalued buildings, the department applied unit rates provided by the independent valuer to derive gross replacement cost. These unit rates require significant judgement in relation to: • identifying the components of buildings with separately identifiable replacement costs • specifying the unit rate categories based on building and component types with similar characteristics • elapsed utility estimates • assessing the current replacement cost for each unit rate category having consideration for more contemporary design/construction approaches. For buildings not comprehensively revalued, significant judgement was required to estimate the change in gross replacement cost from the prior year. The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.	My procedures for buildings comprehensively revalued included, but were not limited to: • Assessing the adequacy of management's review of the valuation process. • Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness with reference to common industry practice. • Assessing the competence, capability and objectivity of the experts used by the department. • On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit cost rates including: – modern substitute (including locality factors and oncosts) – adjustment for obsolescence. For buildings revalued by index, my procedures included but were not limited to: • Evaluating the relevance and appropriateness of the indices used for changes in Building Price Index inputs by comparing to other relevant external indices. • Reviewing the appropriate application of these indices to the remaining seventy per cent of the portfolio. Buildings useful life estimates were evaluated for reasonableness by: • Reviewing management's annual assessment of useful lives. • Ensuring that no component still in use has reached or exceeded its useful life. • Reviewing for consistency between condition assessment and percentage of depreciation. • Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence. • Ensuring that management has updated accumulated depreciation this year for changes in remaining useful lives identified.

Responsibilities of the Accountable Officer for the financial report

The Accountable Officer is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar6.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



Patrick Flemming FCPA
as delegate of the Auditor-General

28 August 2026

Queensland Audit Office
Brisbane

Appendix A—Governance Groups

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

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

Executive Leadership Team			
Membership	Role	Position	Team/Branch/Division
	Chair	Director-General	Department of Education
	Member	Deputy Director-General	Early Childhood, Regulation and Communication
	Member	Deputy Director-General	State Schools Strategy
	Member	Deputy Director-General	School and Regional Operations and Performance
	Member	Deputy Director-General	Digital Innovation
	Member	Deputy Director-General	Corporate Services
	Member	Deputy Director-General	Strategic Policy and External Relations
	Member	Deputy Director-General	Infrastructure Services
	Member	Deputy Director-General	Arts Queensland ¹
	Member	Assistant Director-General/ Chief Finance Officer	Finance, Procurement and Facilities, Corporate Services
	Observer	Assistant Director-General	Office of the Director-General
	Observer	Executive Director	Strategic Communication and Events, Early Childhood Regulation and Communication
	Observer	Assistant Director-General/ Executive Director ²	Relevant division/ branch
	Observer	Regional Director ³	North Coast Region
	Secretariat	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations

Purpose	The Executive Leadership Team (ELT) oversees the department's strategic direction and the management and monitoring of system-level planning, performance, governance and financial requirements and priorities. The ELT's strategic priorities, leadership commitment, and approach to performance and accountability are outlined in the ELT Charter.
Responsibilities	The ELT is responsible for: - the department's strategic direction, including enterprise-level strategies, plans and frameworks - system-level priorities, risks and opportunities that impact early years and schooling - corporate functions, including infrastructure and digital portfolios - strategic workforce priorities, including organisational culture, capability, capacity, and health, safety and wellbeing - financial accountability, including budget and investment planning and decisions - strategic communications and stakeholder engagement - agency performance, governance, risk and protective security - disaster management prevention, preparedness and review.
Achievements	- Approved the department's <i>Strategic Plan 2026-30</i>. - Approved implementation reporting approach for the <i>Brighter futures</i> education strategy. - Endorsed the <i>2025–2028 Red Tape Reduction Plan</i> and oversight of implementation progress. - Approved the department's Business Continuity Plan 2025–26, including the <i>Fuel Supply Disruption Response Plan</i>. - Approved <i>From Play to Potential: Queensland's Department of Education Games Legacy Plan 2026–42</i>. - Considered the arts strategy, <i>Queensland's Time to Shine 2025–2035</i>. - Oversight of the department's planned implementation of Reportable Conduct Scheme. - Reviewed and approved the department's quarterly Performance and Governance Reports. - Monitored and managed the department's financial performance, including 2025–26 Budget. - Monitored the department's key IT programs.

Notes

¹Arts Queensland attends budget, disaster management, governance and performance specific purpose meetings, and otherwise as advised by the Chair.

²At the discretion of the Chair, relevant Assistant Directors-General or Executive Directors may attend specific purpose meetings as subject matter experts.

³The Regional Director will be nominated by the Chair and rotated at a frequency determined by the Chair. Regional Director attendance is not required at financial performance meetings, unless otherwise advised by the Chair.

Student Protection and Safety Committee			
Membership	<i>Role</i>	<i>Position</i>	<i>Team/Branch/Division</i>
	Chair	Deputy Director-General	State Schools Strategy
	Member	Assistant Director-General	Student Support, State Schools Strategy
	Member	Assistant Director-General/ Chief HR Officer	Human Resources Strategy, Corporate Services
	Member	Assistant Director-General	Human Resources School Operations, School and Regional Operations and Performance
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General	Digital Products and Assurance, Digital Innovation
	Member	Assistant Director-General	Services and Infrastructure Planning, Infrastructure Services
	Member	Executive Director	Wellbeing, Student Support, State Schools Strategy
	Member	Executive Director	First Nations and Strategic Projects, Office of the Director-General
	Member	Executive Director	Department of Education International, Strategic Policy and External Relations
	Member	Regional Director	Darling Downs South West Region
	Member	Executive Principal	Queensland Hospital Education Programs, State Schools Strategy
	Member	Senior Principal	Early Childhood K-2 Strategy, Early Childhood, Regulation and Communication
	Observer	Head of Internal Audit	Internal Audit, Corporate Services
	Observer	Executive Director	Integrity and Employee Relations, Human Resources Strategy, Corporate Services
	Observer	General Counsel	Legal Services, Corporate Services
	Observer	Director	Performance Improvement and Risk, Strategy and Performance, Strategic Policy and External Relations

	Secretariat	Director	Student Protection, Student Support, State Schools Strategy
Purpose	The Student Protection and Safety Committee (SPSC) provides strategic oversight, direction and assurance of student protection and safety activities that support the health and safety of students in the state schooling system.		
Responsibilities	The SPSC is responsible for: • strategic oversight, assurance and monitoring of the student safety enterprise risk, in alignment to the Child/Student Protection and Safety integrated assurance map • overseeing Child Death and Serious Injury Review activities and reports, and providing strategic advice and monitoring the implementation of recommendations • overseeing implementation of the Reportable Conduct Scheme in the department • overseeing implementation of Child Safe Standards and Universal Principle, monitoring compliance and establishing reporting activities • monitoring, reporting and advising on student protection trends and issues and making recommendations where appropriate, including: ○ matters relating to physical and online environments (e.g., information security, cyberbullying and international students/homestays) ○ assessing and endorsing mandatory departmental student protection reporting and training requirements ○ proactive monitoring of student health management systems and processes ○ student protection and safety performance, including measures and factors relevant to lifting outcomes, such as student attendance ○ data and processes relating to student protection concerns resulting from alleged conduct of departmental employees. • advising on student protection and safety governance structures, roles and responsibilities • advising and endorsing student protection and safety frameworks, policies and procedures • strengthening student protection internal controls and addressing non-compliance with student protection and safety requirements.		
Achievements	• Adopted forward planning activities to identify relevant agenda item topics and strategic opportunities by implementing an annual forward agenda and planning for significant reforms, such as Child Safe Standards and Reportable Conduct Scheme.		

	• Endorsed and monitored the department's implementation of the Child Safe Standards and Universal Principle and the Reportable Conduct Scheme. • Endorsed the policy and business change recommendations for the implementation of the Reportable Conduct Scheme and progression for consideration by the Executive Leadership Team. • Endorsed strategies to strengthen student protection report processes. • Endorsed the refresh of the Student Learning and Wellbeing Framework.
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Health, Safety and Wellbeing Executive Committee			
Membership	Role	Position	Team/Branch/Division
	Chair	Deputy Director-General	Corporate Services
	Member	Deputy Director-General	Infrastructure Services
	Member	Deputy Director-General	School and Regional Operations and Performance
	Member	Assistant Director-General/ Chief HR Officer	Human Resources Strategy, Corporate Services
	Member	Assistant Director-General	Human Resources School Operations, School and Regional Operations and Performance
	Member	Assistant Director-General	Student Support, State Schools Strategy
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Executive Director	Health, Safety and Wellbeing, Human Resources Strategy, Corporate Services
	Member	Executive Director	Infrastructure Operations, Infrastructure Delivery and Operations, Infrastructure Services
	Member	Regional Director	Far North Queensland Region
	Member	Executive Director	Far North Queensland Region
	Member	Principal Representative	State Schools Strategy
	Observer	Director	Workplace Health and Safety Injury Management and Wellbeing, Human Resources Strategy, Corporate Services

	Observer	Director	Infrastructure Safety, Infrastructure Delivery and Operations, Infrastructure Services
	Observer	General Counsel	Legal Services, Corporate Services
	Observer	Head of Internal Audit	Internal Audit, Corporate Services
	Observer	Director	Performance Improvement and Risk, Strategy and Performance, Strategic Policy and External Relations
	Secretariat	Director	Workplace Health and Safety Strategy, Human Resources Strategy, Corporate Services
Purpose	The Health, Safety and Wellbeing Executive Committee (HSWEC) leads continuous improvement strategies for health, safety and wellbeing (HSW), providing strategic and system assurance about HSW arrangements within the department.		
Responsibilities	The HSWEC is responsible for: - identifying HSW strategic priorities and developing strategies and solutions to address identified risks and issues - oversight and compliance monitoring of the 2024 Enforceable Undertaking (EU) - supporting due diligence responsibilities by reporting on safety performance, emerging legislative changes and case law, and HSW information and issues - raising awareness and building understanding of HSW matters across regional and workplace committees - reviewing and advising on the effectiveness of the department's HSW framework, including the HSW management system (HSWMS), strategies, policies, procedures and commitment statements - providing strategic oversight, assurance and monitoring of the control environment for the HSW enterprise risk, in alignment to the HSW integrated assurance map, including the quarterly review of the department's HSW Risk Register - strengthening HSW internal controls and addressing non-compliance with HSW requirements - advising on and endorsing HSW frameworks, policies and procedures - reviewing significant HSW incidents including contributing factors, investigation outcomes and learnings, and ensuring appropriate resources are in place to remediate, and recommend actions and controls to reduce risk of incidents occurring - reviewing HSW performance across the department and providing recommendations and advice to strategic governance committees, as required		

	overseeing regional committees and other sub-committees.
Achievements	- Initiated the rollout of Workplace Health Safety Coordinators into schools, scheduled for completion between 2026 and 2029. - Enhanced the management of risk and incidents that occur in schools, as well as reduced Workers' Compensation claims and improved claims performance. - Advanced key EU initiatives, including: - Implementing the ITD Assurance Program. - Commencing the rollout of the Course in Safe Use of Machinery for Technology Teaching in partnership with TAFE Queensland. - Implementing a HSW Risk Register and completing the first annual review. - updating and publishing the Workplace rehabilitation procedure. - Reviewed and updated the Chemical management procedure. - Confirmed closeout of HSWMS external audit I actions and facilitated completion of HSWMS external audit II.

Information Security Governance Committee			
Membership	Role	Position	Team/Branch/Division
	Chair	Deputy Director-General	Digital Innovation
	Member	Assistant Director-General	Digital Products and Assurance, Digital Innovation
	Member	Assistant Director-General/ Chief HR Officer	Human Resources Strategy, Corporate Services
	Member	Assistant Director-General	Infrastructure Delivery and Operations, Infrastructure Services
	Member	Assistant Director-General/ Chief Finance Officer	Finance, Procurement and Facilities, Corporate Services
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Executive Director	Metropolitan North
	Member	Executive Director	Strategy and Governance, State Schools Strategy
	Member	Executive Director	Office of the Director-General

	Member	Executive Director	Strategic Communication and Events, Early Childhood Regulation and Communication
	Member	Director	Arts Queensland
	Member	Executive Director	Governance, Cyber and Policy, Digital Products and Assurance, Digital Innovation
	Observer	General Counsel	Legal Services, Corporate Services
	Observer	Director	Privacy and Safer Technologies, Governance, Cyber and Policy, Digital Innovation
	Observer	Head of Internal Audit	Internal Audit, Corporate Services
	Observer	Director	Information Security Services, Governance, Cyber and Policy, Digital Innovation
	Observer	Director	Performance Improvement and Risk, Strategy and Performance, Strategic Policy and External Relations
	Secretariat	Executive Officer	Governance, Risk and Compliance, Governance, Cyber and Policy, Digital Innovation
Purpose	The Information Security Governance Committee (ISGC) provides oversight, management and direction for the department's Information Security Management System (ISMS) to ensure it achieves its intended objectives, including protection of information and technology assets.		
Responsibilities	The ISGC is responsible for: • providing strategic oversight, assurance and monitoring of the security of confidential and personal information enterprise risk, in alignment to the Information Security integrated assurance map • ensuring that the department has in place an effective ISMS to protect the department's people, information and assets • reviewing, advising and reporting on information security risks • monitoring, reporting and advising on information security trends and issues and making recommendations where appropriate • approving information security governance, policies, procedures, standards and guidelines to ensure alignment with the department's context and strategic direction • advocating and making resource recommendations to address information security risks • making recommendations to the Information Custodian/Risk Owner of controls to manage information security risks to a level that is within the department's risk appetite		

	• endorsing information security assurance reports • overseeing and monitoring the department's information security programs and projects to ensure compliance and alignment with legislation, best practice and guidelines • reviewing significant information security incidents to ensure appropriate resources are in place to remediate, and recommending actions and controls to reduce risks • overseeing how the department complies with the new Queensland Privacy Principles • monitoring Mandatory Data Breach Notification Scheme 'eligible' data breaches or the implementation/ ongoing oversight of the department's new data breach register • raising awareness and promoting the need for ISMS to be embedded into business processes • overseeing the annual security return as mandated by the Information Security Policy IS18.
Achievements	• Endorsed the Information Security Annual Return 2024–25. • Oversaw the implementation of the ISMS, the system of controls the department utilises to manage information security risks. • The Information Security Annual Return 2024–25 was assessed on ISO 27001:2022 which introduced new controls and expanded control requirements within several existing controls. • Approved: ○ the ISMS Annual Return Management Response – 2024–25 ○ the Information Security Governance Framework for the department and Arts Queensland ○ the Statement of Applicability ○ the Information Security Guideline ○ the adoption of the Queensland Health Security Classification Assessment Tool to define classifications for education's information assets ○ the Cyber Security Plan – 2025–26.

Integrity Fraud and Corruption Committee			
Membership	Role	Position	Team/Branch/Division
	Chair	Deputy Director-General	Corporate Services
	Member	Assistant Director-General/ Chief Finance Officer	Finance, Procurement and Facilities, Corporate Services

	Member	Assistant Director-General/ Chief HR Officer	Human Resources Strategy, Corporate Services
	Member	Assistant Director-General	Strategy and Performance, Strategic Policy and External Relations
	Member	Assistant Director-General	Infrastructure Delivery and Operations, Infrastructure Services
	Member	Regional Director	Darling Downs South West Region
	Member	Executive Director	Strategy and Governance, State Schools Strategy
	Member	Executive Director	Integrity and Employee Relations, Human Resources Strategy, Corporate Services
	Member	Executive Director/ Chief Procurement Officer	Procurement and Facilities Services, Finance, Procurement and Facilities, Corporate Services
	Member	Executive Director	Governance, Cyber and Policy, Digital Products and Assurance, Digital Innovation
	Member	Executive Director	First Nations Strategy, Policy and Governance, Corporate Services
	Member	Executive Director	Office of the Deputy Director-General, School and Regional Operations and Performance
	Observer	Principal Representative	Buderim Mountain State School
	Observer	Business Manager Representative	Mansfield State High School
	Observer	Head of Internal Audit	Internal Audit, Corporate Services
	Observer	Director	Performance Improvement and Risk, Strategy and Performance, Strategic Policy and External Relations
	Observer	General Counsel	Legal Services, Corporate Services
	Secretariat	Manager	Governance and Reporting, Human Resources Strategy, Corporate Services
Purpose	The Integrity, Fraud and Corruption Committee (IFCC) will promote a culture of integrity, and champion, oversee and monitor the department's <i>Integrity Framework</i> , strategies and mechanisms.		

Responsibilities	The IFCC is responsible for: • providing strategic oversight, assurance and monitoring of the fraud and corruption enterprise risk, aligned with the <i>integrated assurance map</i> • maintaining and embedding the department's <i>Integrity Framework</i> and <i>Annual Action Plan</i> • overseeing and monitoring the department's fraud and corruption control program, including compliance with best practice fraud and corruption control guidelines • monitoring, reporting and advising on integrity, fraud and corruption trends and issues and making recommendations where appropriate • advising on and endorsing integrity, fraud and corruption frameworks, policies and procedures • considering and strengthening fraud and corruption assessments, control reports, internal controls, and addressing non-compliance with fraud and corruption requirements.
Achievements	• Delivered <i>2025–26 Annual Action Plan</i> actions to uphold the department's <i>Integrity Framework</i>. • Reviewed control activities, including the: ◦ <i>Gifts and benefits procedure</i> ◦ <i>Assets policy</i> ◦ <i>Financial internal controls policy</i> ◦ <i>Domestic travel procedure</i> ◦ <i>Catering and hospitality procedure</i> ◦ <i>Information security policy</i> ◦ <i>Appropriate and ethical use of public resources policy</i>. • Implemented control activities, including: ◦ developing strategies and reports to identify multiple family claims (Early Childhood) ◦ rolling out the annual integrated assurance approach, including implementing a new risk system which will enable the effectiveness of controls to be measured ◦ completing the Annual Statement of Assurance. • Implemented risk oversight activities, including: ◦ undertaking the QAO Grants Management Maturity Model Self-Assessment ◦ implementing audit recommendations relating to contract and financial management.

	• Identified and delivered information and communication activities, including promoting International Fraud Awareness Week and targeted awareness campaigns to respond to areas of emerging or identified risks, including: ○ domestic travel ○ corporate cards ○ employment of miscellaneous workers ○ good decision making ○ appropriate and ethical use of resources. • Delivered monitoring activities supported by reporting, data and systems, including: ○ developing and considering quarterly Integrity reports, providing information about the nature, seriousness and location of employee conduct complaints relevant to fraud and corruption ○ developing, approving and considering quarterly fraud and corruption risk reports ○ considering Internal Audit reports ○ considering employee survey insights relevant to fraud and corruption, including how the department responded to the Crime and Corruption Commission's (CCC) corruption perceptions, School Opinion and Working for Queensland surveys ○ maintaining registers relevant to fraud and corruption, including for lobbying engagement, gifts and benefits, Senior Executive Service declarations of interests, purchasing training, and compliance and contracting back authorisations ○ considering the CCC's corruption priorities within the department's context, informed by a presentation from the Senior Executive Officer (Corruption), CCC. • The committee responded to recommendations from the CCC in identifying corruption prevention activities for implementation, including: ○ auditing processes for engaging suppliers on a departmental Standing Offer Arrangement ○ supporting the improvement of controls to ensure audit capacity and the privacy of sensitive data in relation to third party software that requires information from departmental systems ○ reviewing and improving the governance arrangements between the department and professional associations.
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Appendix B—Summary of directions and orders

Type of direction or order given for the period 1 July 2025 to 30 June 2026	Directions or orders given to persons other than children/young people	Directions or orders given to children/young people who are not students of the school
State and non-state schools		
Prohibition from entering premises of all state educational institutions and non-state schools for up to one year—section 352	0	0
State schools		
Direction about conduct or movement for up to 30 days—section 337	150	7
Direction to leave and not re-enter for 24 hours—section 339	62	0
Prohibition from entering premises for up to 60 days—section 340	61	6
Prohibition from entering premises for more than 60 days but not more than one year—section 341	5	2
Review of direction—section 338:		
• the number of review applications made	5	1
• the number of directions confirmed	2	1
• the number of directions varied or cancelled	1	0
Prohibition from entering premises of all state education institutions for up to one year—section 353	0	0
Non-state schools		
Direction about conduct or movement—section 346	54	5
Direction to leave and not re-enter—section 348	14	8

Prohibition from entering premises for up to 60 days— section 349	23	0
Prohibition from entering premises for more than 60 days but not more than one year—section 350	11	0
Review of direction—section 347 or 349B: - the number of review applications made - the number of directions confirmed - the number of directions varied or cancelled	7 10 0	4 0 1

Notes:

¹Source: Department of Education.

²Sections refer to the *Education (General Provisions) Act 2006*, Chapter 12, Parts 6–8.

Appendix C—Performance Measures

(Supporting services performance)

Attendance rate for state school teachers

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

Year	Age									
	20-<25	25-<30	30-<35	35-<40	40-<45	45-<50	50-<55	55-<60	60-<65	65+
2025–26	96.8	95.6	94.9	94.6	94.7	94.7	94.2	92.6	90.5	89.8
2024–25	97.2	96.3	95.7	95.4	95.5	95.4	94.8	93.4	91.0	90.8
2023–24	97.2	96.2	95.7	95.4	95.4	95.4	94.8	93.4	91.2	91.1
2022–23	97.1	96.0	95.4	95.0	95.1	94.9	94.4	93.1	91.0	91.0
2021–22	97.6	96.5	96.1	95.8	95.5	95.6	95.2	93.9	92.1	91.3
2020–21	97.9	97.0	96.4	96.1	96.1	96.0	95.6	94.4	92.9	92.0
2019–20	97.6	96.8	96.2	95.9	95.8	95.8	95.3	93.9	92.3	92.0
2018–19	97.7	96.9	96.5	96.0	96.1	96.0	95.4	94.4	92.5	93.1
2017–18	97.9	97.1	96.4	96.0	96.0	96.0	95.6	94.3	92.9	93.0
2016–17	98.0	97.1	96.5	96.2	96.2	96.1	95.6	94.5	93.2	93.0
2015–16	98.1	97.2	96.6	96.3	96.3	96.2	95.8	94.6	93.7	93.4

Notes:

¹For consistency with reporting from MOHRI by the Public Service Commission, age groupings in 2022–23 are based on age of staff as at the end of the calendar quarter. Previous reporting was based on the age of staff as at the MOHRI snapshot date for the quarter, which occurred earlier in the quarter.

²Data for 2015–16 to 2024–25 sourced from the Department of Education's 2024–25 Annual Report.

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

Year	DoE Retention Rate (%)
2025–26	92.8%
2024–25	92.8%
2023–24	92.9%

Year	DoE Retention Rate (%)
2022-23	92.8%
2021-22	93.4%
2020-21	94.9%
2019-20	95.3%
2018-19	95.2%
2017-18	95.1%
2016-17	95.0%
2015-16	94.9%

Notes:

¹Data for 2015-16 to 2024-25 sourced from the Department of Education's 2024-25 Annual Report.

Glossary

A	Australian Curriculum	The Australian Curriculum sets the expectations for what all young Australians should be taught.
	Australian Early Development Census (AEDC)	A population measure of how children have developed by the time they start school. Data is captured on 5 domains of early childhood development: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge. It is a national census conducted every three-years with the last census conducted in 2024.
	Apparent Retention Rate	The apparent retention rate is an indicative measure of the number of full-time school students in a designated year level of schooling as a percentage of their respective cohort group in a base year.
B	<i>Brighter Futures</i>	The department's strategy to deliver excellence in every state school, for every student.
E	Early retirement	Is where an employee accepts an early retirement package in exchange for voluntarily terminating their employment with an agency.
F	Flexible work arrangements	Alternative working arrangements, such as working from home or adjusting where, how and when staff work.
	Full-time equivalent (FTE)	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees and converting this to a corresponding number of employees as if all staff were full-time.
G	Generative Artificial Intelligence (AI)	Generative AI refers to a branch of artificial intelligence that uses data it has been trained on to generate new content, such as text, images, videos or software code, resembling what humans can produce.
I	Indigenous	A person who identifies as being of Aboriginal origin or Torres Strait Islander origin.
K	Kindergarten (Kindy)	An education program delivered to children in the year before full-time school by a qualified early childhood teacher for 600 hours a year. Government-approved kindergarten programs are available in a range of settings, including standalone kindergarten services, kindergarten services operated by non-state schools, long day care services, and selected schools in some remote and discrete Indigenous communities.

M	Minimum obligatory human resource information (MOHRI)	Minimum obligatory human resource information (MOHRI) is the data Queensland Government agencies must provide for the Queensland public sector workforce profile report.
	Multi-Factor Authentication (MFA)	Use of 2 identity verification methods, such as a password smartphone verification, to prevent unauthorised access to information technology systems.
N	National Assessment Program—Literacy and Numeracy (NAPLAN)	Annual tests conducted nationally in Years 3, 5, 7 and 9 covering reading, writing, spelling, grammar and punctuation and numeracy. The results provide information for teachers and schools on individual student performance on a national basis. This is used to identify areas of strength and where further assistance may be required. NAPLAN tests are part of a collaborative process between states and territories, the Commonwealth Government and non-government school sectors.
	<i>National Quality Framework</i>	The <i>National Quality Framework</i> provides for the regulation and quality assessment and rating of long day care, family day care, preschool/ kindergarten and outside school hours care services across Australia. The framework includes the National Law and National Regulations, the National Quality Standard, an assessment and quality rating process and national learning frameworks.
	<i>National Quality Standard</i>	A key aspect of the <i>National Quality Framework</i> that sets a national benchmark for early childhood education and care services.
P	Pedagogy	The method and practice of teaching.
	Portfolio	The department or group of departments for which a Minister is responsible.
	Prep	A full-time, compulsory program that runs 5 days a week and follows the established school times and routines. Taking a play- and inquiry-based approach to learning, Prep is offered at every Queensland state school and selected independent and Catholic schools.
Q	Queensland Certificate of Education (QCE)	The QCE is Queensland's senior secondary schooling qualification. It is internationally recognised and provides evidence of senior schooling achievements. It is awarded to eligible students (usually at the end of Year 12) by the Queensland Curriculum and Assessment Authority.
	Queensland Certificate of Individual Achievement (QCIA)	The QCIA recognises and reports the achievements of students whose learning is part of an individual learning program. It is an official record that students have completed at least 12 years of education and provides students with a summary of their skills and knowledge to present to employers and training providers.

R	Redundancy	The situation where a permanent position or function becomes redundant as a result of workplace change, and this leads to a decision by the chief executive to terminate the employee's employment. For further information see <i>04/18—Early Retirement, Redundancy and Retrenchment</i> .
	Retrenchment	The termination of employment of an employee whose position is redundant and for whom action to support employment security under <i>01/22 Supporting employees affected by workplace change</i> has been reasonably exhausted.
S	Senior Executive Service (SES)	The SES comprises senior executive officers employed under Chapter 5, Part 3, Division 1 of the <i>Public Sector Act 2022</i> (Qld), but does not include chief executives, senior officers and officers appointed under section 155 of that Act.
	<i>Strategic Plan</i>	The document which provides the agency's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how it will know if it has achieved those agency objectives (performance indicators).

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 4
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	Page 2–3 Page 168–170
	Public availability	ARRs – section 9.2	Page 1
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 1
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 1
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 1
General information	Introductory Information	ARRs – section 10	Page 5–18
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 10
	Agency objectives and performance indicators	ARRs – section 11.2	Page 8–9, 19–74, Appendix C
	Agency service areas and service standards	ARRs – section 11.3	Page 8–9, 19–74, Appendix C
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 94–99
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 12
	Executive management	ARRs – section 13.2	Page 13–17
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Page 92
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 11

Summary of requirement		Basis for requirement	Annual report reference
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 81–82
	• Queensland public service values	ARRs – section 13.6	Page 10
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	Page 84
	• Audit committee	ARRs – section 14.2	Page 85–87
	• Internal audit	ARRs – section 14.3	Page 87
	• External scrutiny	ARRs – section 14.4	Page 88–92
	• Information systems and recordkeeping	ARRs – section 14.5	Page 82–83
	• Information Security attestation	ARRs – section 14.6	Page 83–854
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Page 75–79
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 75
Open Data	• Statement advising publication of information	ARRs – section 16	Page 92–93
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	• Charter of Victims' Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 100–148
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 149–151

FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
ARRs	<i>Annual report requirements for Queensland Government agencies</i>
QGEA	<i>Queensland Government Enterprise Architecture</i>
VCSVRB	<i>Victims' Commissioner and Sexual Violence Review Board Act 20</i>

