ANNUAL REPORT **2024-2025**



Accessibility

This Annual Report provides information about the Queensland Reconstruction Authority's financial and non-financial performance for 2024–25. It has been prepared in accordance with the *Financial Accountability Act 2009*.

This report has been prepared for the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers to submit to Queensland Parliament. It has also been prepared to meet the needs of stakeholders including the Commonwealth and local governments, industry and business.

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3 September 2025

The Honourable David Crisafulli MP Premier and Minister for Veterans PO BOX 15009 CITY EAST QLD 4002

Dear Premier

I am pleased to submit for presentation to the Parliament the Annual Report 2024–2025 and financial statements for the Queensland Reconstruction Authority.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; 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 52 of this annual report.

Yours sincerely

Katarina Carroll APM Chairperson

Queensland Reconstruction Board Queensland Reconstruction Authority

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Message from the Chairperson

On behalf of the Queensland Reconstruction Board, I present the *Queensland Reconstruction Authority* Annual Report 2024–2025.

Queensland remains the most disaster affected state in Australia, having been hit by 135 disaster events since the summer of 2010–11. Unfortunately, the 2024–25 disaster season only added to that unwanted reputation with Queensland experiencing more disasters than ever before.

Since 1 July 2024, bushfires, storms, monsoonal rainfall and a cyclone saw 73 of our state's 77 local government areas activated for some form of assistance under the joint Commonwealth-state Disaster Recovery Funding Arrangements. Sadly, many communities faced the trauma and heartbreak of dealing with multiple disasters in close succession. Impacts from those events provide undeniable evidence that severe weather in Queensland is becoming more frequent and intense.

It's a sobering thought those 17 events represent a 30 per cent increase on the previous highest number of events recorded in one season. The statistics from these disasters are both compelling and confronting.

\$712.7 million in extraordinary Disaster Recovery Funding Arrangement packages have been announced, with over \$146 million in Personal Hardship Assistance distributed, helping more than 681,400 people.

Those 17 disaster events have also left Queensland with a recovery and resilience program that currently exceeds \$3.6 billion. Rarely, if ever, have Queenslanders been in greater need of the support provided by QRA.

QRA staff, as they've done since 2011, stepped up to help affected communities, ensuring the Queensland Government's mantra of 'no daylight between response and recovery' was emphatically realised.

Following each large-scale disaster, QRA officers were immediately on the ground in affected communities working side by side with first responders and councils, while others worked diligently to activate disaster assistance for those hardest hit. QRA provided much needed support, engaging professionally and effectively with an ever-expanding network of government and nongovernment stakeholders to quickly initiate recovery and resilience-building activities with empathy and compassion.

Feedback from QRA's partners consistently acknowledges the high level of professionalism modelled by staff and the immense value of the authority's work. Those exceptional levels of professionalism and value will help steer continuing recovery efforts in affected communities.

We know, however, restoring what the elements so quickly and brutally damaged will take time. Accordingly, a long-term State Recovery and Resilience Plan informed by the disaster events of 2024–25 has been developed. Consistent with QRA's overarching ethos, the State Recovery and Resilience Plan focuses on supporting recovery in our hardest hit communities and building resilience for the future.

Building resilience is a long and continuous process. It does not come cheaply but the benefits provide enormous value. Since its establishment in early 2011, QRA has managed more than \$29 billion of disaster recovery and resilience works. QRA is currently managing an active disaster recovery and resilience program with an estimated value of approximately \$14.2 billion, comprising works from 58 events across the 2020–21 to 2024–25 disaster seasons.

These strategic investments will deliver better, stronger infrastructure, essential to creating a more resilient Queensland and safer communities. QRA's work is delivered with the help of many in the community, and I thank all who support the authority's work. In particular, Get Ready Queensland's major program partner, Suncorp, that backs GRQ's ongoing efforts to build community resilience and household preparedness.

I also commend the work of my colleagues on the QRA Board, whose skills and knowledge provide immense value to the organisation throughout.

Disaster events will continue to impact Queensland, but in the QRA all Queenslanders have a passionate, nation-leading recovery agency committed to helping them navigate the myriad challenges that come with severe weather.

Katarina Carroll APM

Chairperson

Queensland Reconstruction Board

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Message from the CEO

Queenslanders helping Queenslanders. That quintessential element of our psyche came to the fore during a disaster season that saw our state experience more disasters than ever before.

Millions of Queenslanders were affected by severe weather in 2024–25, and over a century of flood records were broken in many regions. Some parts of our state received more than a year's worth of rain in just a few days.

In particular, the 'big three' events – the North and Far North Tropical Low, Tropical Cyclone Alfred, and the Western Queensland Surface Trough – took a terrible toll on people, property, infrastructure, business and industry.

These disasters and others impacted communities in many ways, from isolation and power outages to environmental and livestock devastation, and of course the direct damage done to homes, businesses and our transport network.

State Recovery Coordinators were appointed in response to the three major disaster events: Andrew Cripps and deputy Paul Algie for the north, Colonel Justin O'Connor (Retd) and deputy Peter Matic for the south-east; and Stuart Mackenzie OAM and deputy Chief Superintendent Troy Pukallus for the west.

The tireless efforts of our State Recovery Coordinators provided our state with valuable insights into the impacts of our major disasters and how we can best progress with recovery and resilience-building to create stronger, safer Queensland communities.

Tragically during this disaster season, lives, homes and livelihoods were lost. When the fires stopped burning and the rains eventually cleared, QRA wasted no time getting on the front foot to make recovery timely and tangible for those impacted.

Throughout the 2024–25 season, QRA officers were deployed to almost every corner of our state, providing much needed support to areas in need.

We worked with the National Emergency Management Agency to activate disaster assistance across Queensland under the joint Commonwealth-state Disaster Recovery Funding Arrangements (DRFA).

In June 2025 we conducted one of the biggest and widest-reaching Reconstruction Monitoring operations in our history, tracking recovery progress from five major disasters of the past two years. Over three weeks staff visited almost 3500 homes and businesses in the Far North, North and South-East, talking with locals and carrying out property damage assessments in 21 local government areas.

We continue to work closely with all impacted councils to make sure they have the support needed for a full recovery. We also continue to learn from each disaster we experience and evolve our ways of working to ensure we are responding to the unique needs of different regions and adapting in a changing climate.

For example, the terrible impacts of flooding in northern and western Queensland paved the way for the Queensland Government to make groundbreaking changes regarding disaster assistance for primary producers.

Now, for the first time ever in our state, flood impacted farmers can access Disaster Recovery Grants under the DRFA for replanting activities after a disaster event.

Additionally, the definition of a primary producer under relevant DRFA guidelines has been broadened to recognise income derived from agricultural support services like harvesting and mustering.

These important amendments will boost our disaster recovery efforts and highlight our willingness to constantly improve.

Given the substantial challenges we faced in 2024–25, it's heartening to report that recovery is progressing well, however, there's still a long road ahead.

Through it all though, three things have really stood out for me: our state's unwavering spirit, the community's steely resilience, and the willingness of all levels of government to pull together when times are tough.

It's these characteristics that will pave our path forward in the months and years ahead. Because while the road to recovery is long our determination is unwavering, and QRA will be there for Queenslanders every step of the way.

Major General Jake Ellwood (Retd) Chief Executive Officer

Queensland Reconstruction Authority

Overview

About QRA

Following catastrophic disasters that struck Queensland over the summer months of 2010 and 2011, QRA was established to manage the state's recovery and reconstruction under the *Queensland Reconstruction Authority Act 2011* (QRA Act).

A legislative amendment that came into effect on 11 June 2015 converted QRA to a permanent fixture of the Queensland Government.

The QRA Act was amended in 2019 and 2024 to reflect QRA's roles and responsibilities across all hazards, and as the Queensland lead for resilience, recovery, and hazard and risk policy.

What we do

QRA is responsible for managing and coordinating the Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with our state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the state's lead agency responsible for disaster recovery and resilience policy, working collaboratively with agencies and stakeholders to reduce risk, increase resilience and improve preparedness for disasters.

Our vision

Stronger, safer, resilient Queensland communities.

Our purpose

Coordinate action to improve the resilience of Queensland communities and facilitate locally-led disaster recovery.

Operating environment

Queensland is set to face more extreme weather events in future, exposing Queensland communities to new, evolving and changing risks. Investment in resilience and mitigation activities is critical to ensure that Queensland communities are prepared for, and continuously improving their resilience to, events in the face of climate change.

During the 2024–25 disaster season, 17 separate disaster events occurred with 73 of 77 local government areas activated for support under the joint Commonwealth-state Disaster Recovery Funding Arrangements (DRFA). In the face of these challenges, QRA moved swiftly to activate DRFA assistance with key stakeholders in response to each disaster.

In addition to the billions in recovery works anticipated, \$712.7 million of extraordinary DRFA packages have so far been established by the QRA to address the targeted needs of affected regions and help towns and cities increase their resilience to future disaster events.

Of the 17 disaster events to strike Queensland in 2024–25, three were of such an extraordinary magnitude that the Premier, in his role as chair of the Queensland Disaster Management Committee (QDMC), appointed SRCs and Deputy SRCs to spearhead the response efforts. These positions were responsible for providing strategic advice for the recovery of the impacted communities, as well as for the development of a strong State Recovery and Resilience Plan.

From 1 July 2025 QRA became formally responsible for disaster hazard and risk functions for Queensland, expanding its responsibilities for preparedness and resilience on behalf of Queensland communities.

On 25 October 2024, the Australian Government released the final report of the *Independent Review of Commonwealth Disaster Funding*, authored by Andrew Colvin AO APM. The Review has examined the Commonwealth's disaster funding arrangements to identify the reforms required to produce a system that is scalable, sustainable, effective, equitable, transparent and accessible.'

Strategic opportunities and risks

QRA has a strong risk focus to manage challenges and act on opportunities.

Our opportunities

- Developing and delivering statewide programs that reduce the impact of future disaster events and build resilience in communities.
- Becoming a national leader in risk mitigation and disaster preparedness for our communities through programs including the Queensland Resilience and Risk Reduction Program, Betterment and Get Ready Queensland (GRQ).
- Influencing the national disaster mitigation, recovery and resilience policy agenda to achieve greater alignment with locally-led efforts to improve resilience and risk reduction outcomes for Queensland.
- Using evidence-based practices, data and analytics to support resource allocation, resilience and risk mitigation programs and disaster management operations.
- Improving whole-of-business processes to achieve efficiencies and process improvements.
- Supporting the State Recovery and Resilience Group (SRRG) to influence the reduction of risks and mitigate the impacts arising from future disaster events.

Our key strategic challenges

- Ensuring QRA delivers responsive services that can scale up to meet demands should Queensland experience a catastrophic disaster event, or simultaneous events.
- Guaranteeing Queensland meets requirements and timeframes under grant funding guidelines so that it does not jeopardise Australian Government funding to the state.
- Maintaining a structure and capacity to deliver responsive services should there be a catastrophic or multiple disaster events across a geographically diverse area.
- Being prepared for unforeseen events so as not to impede QRA's ability to lead recovery or incumber local resourcing on the ground following a disaster.
- Influencing and responding to changes in disaster management arrangements at a national level at an early stage, to ensure changes continue to support locally-led recovery and Queensland's longstanding disaster management arrangements.

Strategic objectives and achievements

Our contribution to the Queensland Government's objectives for the community

- · A better lifestyle through a stronger economy
 - » Supporting Queensland communities to recover as soon as possible after a disaster
 - » Delivering value for money and strong governance in administering State and Commonwealth funding programs.
- A plan for Queensland's future
 - » Queenslanders to be more informed about their risk and how to recover from disaster
 - » Local governments to have access to, and use fit-for purpose tools, infrastructure and information that inform disaster risk
 - » Resilient and adaptive land use planning, building codes, climate appropriate design supporting the need for new housing for a growing population.

Human rights

QRA respects, protects and promotes human rights in our decision making and actions, vision and purpose.

No complaints relating to the *Human Rights Act 2019* were received by QRA during the reporting period.

Rebuilding, recovering and reconnecting disaster affected communities

Our objectives

- Coordinate and oversee delivery of responsive recovery activities that incorporate risk reduction, resilience building and betterment as business-as-usual.
- Partnering to build the capacity and capability of local government to respond to disaster and facilitate timely recovery.
- Streamline grant funding systems and regulatory frameworks to ensure support is responsive, relevant and accountable
- Deliver value for money and strong governance in administering state and Commonwealth funding programs.

Our achievements

- Secured almost \$713 million in DRFA extraordinary assistance packages to support recovery needs arising from the 2024–25 events, including recovery packages focused on environmental recovery, tourism recovery, primary producers, small business, mental health and community health and wellbeing, including:
 - » \$430 million to support recovery from the North and Far North Tropical Low, 29 January – 28 February 2025
 - » \$96 million to support recovery from Tropical Cyclone Alfred and Associated Severe Weather, 1-16 March 2025
 - » \$187 million to support recovery from the Western Queensland Surface Trough and Associated Rainfall and Flooding, 21 March – 19 May 2025.
- Continued to lead the implementation of and reporting on the 2023–24 State Recovery and Resilience Plan, and the 2021–22 Southern Queensland Floods State Recovery and Resilience Plan to ensure strong recovery.
- Enhanced QRA's grants management system to streamline and simplify the DRFA submission process for councils and agencies.
- Provided recovery guidance, assistance, and support to local government areas activated under the DRFA for the 17 events that impacted the State in the 2024–25 disaster season.
- Coordinated delivery of the active disaster recovery and resilience program valued at \$14.2 billion, comprising works from 58 events across 2020–21 to 2024–25.
- Successful acquittal of \$1.950 billion of disaster recovery expenditure incurred by the State through the 2023–24 DRFA claim process, thereby securing Commonwealth contributions of \$1.229 billion DRFA funding to Queensland.

Building capacity in recovery and resilience through expert leadership and partnerships

Our objectives

- Forge trusted, reciprocal and robust relationships with community leaders, thought leaders, and local, state, Commonwealth and international partners in relief, recovery and resilience.
- Assist local governments and communities to build knowledge and capability that drives best practice in recovery and building resilience.
- Influence and enhance the development of national relief, recovery and resilience arrangements.
- Produce evidence-based data, analytics and evaluative materials that are useful to, and used by, communities and decision makers.
- Develop QRA personnel and support their wellbeing to meet our strategic objectives.

Our achievements

- In collaboration with SRCs and the Deputy SRCs, engaged with impacted councils and the five Functional Recovery and Resilience Groups (FRRGs) to develop the 2024-25 State Recovery and Resilience Plan. The Plan will be released in the second half of 2025.
- Continued to work with councils to assist in the ongoing implementation of councils' local event-specific recovery plans and local resilience action plans.
- Continued the coordination of actions under the Queensland Strategy for Disaster Resilience 2022-2027 (QSDR) across state government agencies and commenced an interim review of the QSDR.
- Established the SRRG to implement decisions of the Queensland Disaster Management Committee (QDMC) to achieve recovery and resilience in Queensland and provide advice to QDMC on strategic matters relating to recovery and resilience.
- Supported the transition of Queensland's five Functional Recovery Groups FRGs to FRRG ensuring the planning and implementation of Queensland's whole-of-community recovery activities, incorporates resilience.
- Commenced an interim review of the *Queensland Recovery Plan*.
- Released an Evaluation Strategy which defines the roles and responsibilities for evaluation of DRFA Category C and D recovery packages and provides guidance on QRA's evaluation practices to support a culture of evaluative thinking for package design and development.

Getting ready, reducing risk and building resilience

Our objectives

- Design and deliver best practice strategies to help communities be ready, resilient and ultimately recover from future disasters.
- Prioritise and coordinate disaster resilience funding programs to maximise risk reduction and build resilience.
- Coordinate the development and implementation of whole-of-government policies to manage disaster risk.
- Provide advice to support the development of whole of government policies towards more resilient buildings, infrastructure and communities.
- Prepare Queenslanders for disaster through targeted marketing, communication and community outreach activities under Get Ready Queensland.

Our achievements

- 418 flood-impacted homeowners accepted offers and settled under the Resilient Homes Fund Voluntary Home Buy-Back program during 2024–25, bringing the total to 685 homes voluntarily purchased across the lifespan of the program.
- 39 councils received funding for 202 projects under the jointly funded \$49 million Flood Risk Management Program (FRMP) to manage their river, creek and overland flood risks.
- Launched the \$450 million QRRRP as Queensland's new approach to providing a strategic, annual funding program that aims to improve the state's resilience to future disaster events.
- Enhanced QRA's internal Hazard and Risk Unit capability, combining the well-established Flood Risk Management and Geographic Information System (GIS) teams, with the addition of the new Disaster Risk Management (DRM) team to ensure an ability to mature and deliver this new state function.
- Commenced development of a new disaster risk assessment methodology to replace the former Queensland Emergency Risk Management Framework (QERMF).
- Delivery of the Property Level Flood Information Portal project (Flood Awareness Maps) continued to advance, with 33 councils formally participating in the QRA-led solution.
- Broadcast the 'If it's Flooded, Forget it' ad nearly 40
 million times, resulting in 72 per cent of Queenslanders
 surveyed recalling the message from the 2024–25
 campaign, and eight out of ten drivers appreciating the
 dangers of floodwater, and less likely to drive through
 flooded roads.
- The Get Ready Queensland campaign 'Weather doesn't plan, but you can', successfully rolled out with over 15 million online impressions, 2.1 million completed views, and 154,000 visits to the website between October and December 2024.

Our performance

This section highlights QRA's achievements and performance in 2024–25.

Disaster Recovery and Resilience Funding

During 2024–25, QRA managed delivery of an active program related to recovery from 58 disaster events that have impacted the state since 2020–21 and the building of disaster resilience with an estimated value of \$14.2 billion.

The following figure shows the status of QRA's active delivery program as at 30 June 2025.

Current statewide program:

2020-21:

- 11 events
- 50 councils with an active program
- \$745 million value
- Deadline 30 June 2023
- 99 per cent complete (remainder under Extension of Time)

2021-22:

- 9 events
- 66 councils with an active program
- \$5.1 billion value
- Deadline 30 June 2024
- 90 per cent complete (remainder under Extension of Time)

2022-23:

- 8 events
- 57 councils with an active program
- \$1.4 billion value
- Deadline 30 June 2025
- 70 per cent complete (remainder under Extension of Time)

2023-24:

- 13 events
- · 66 councils with an active program
- \$4 billion value
- Deadline 30 June 2026
- 24 per cent complete

2024-25:

- 17 events
- 73 councils with an active program
- \$3 billion value
- Deadline 30 June 2027
- 1 per cent complete

Almost \$3 billion of the recovery and resilience program was initiated during 2024–25 from 17 events that impacted the state, resulting in 73 of the state's 77 Local Government Authorities (LGAs) being activated for assistance under DRFA.

These significant events compounded an already enormous program in delivery following four earlier years of intense disasters, including the massively destructive 2022, 2023 and 2024 disaster seasons and their associated multi-billion-dollar reconstruction and extraordinary circumstances funding packages.

Combined with construction industry constraints, the compounding effect of these disasters created challenges for some councils and state agencies in delivering some of their largest ever recovery programs. Despite this, QRA paid out more than \$2.4 billion in 2024–25 to support and progress recovery and made considerable headway with the implementation of key milestone recovery programs.

During 2024–25, QRA made progress towards finalising its 2019–20, 2020–21 and 2021–22 event reconstruction programs. Efficiencies realised from these and prior DRFA reconstruction programs have progressively been allocated to various programs to build the state's resilience to disasters.

Since the introduction of DRFA in 2019, the state has allocated \$748.2 million of Efficiencies, which includes \$456.2 million announced in 2024–25 for delivery over the next five years for betterment and other resilience programs through the Queensland Resilience and Risk Reduction Program and Stronger Homes Grants.

In addition to managing the delivery of disaster recovery works on the ground, QRA also successfully managed the acquittal of approximately \$1.950 billion of DRFA works during 2024–25. The acquittal comprised the estimated reconstruction cost for 2022–23 events of \$1.064 billion and \$886 million for actual costs incurred for other DRFA measures on eligible disaster recovery works completed in 2023–24. The claim was supported by unmodified audit opinions issued by the Queensland Auditor General. The Commonwealth completed its own assurance activities over the claim in May 2025 and formally accepted and acquitted the state's claim on 20 May 2025, resulting in the state securing approximately \$1.229 billion of Commonwealth funding.

Since its establishment in 2011, QRA has now managed a disaster recovery program worth more than \$29 billion, acquitted approximately \$22 billion of DRFA expenditure and secured more than \$15 billion of Australian Government funding for Queensland. The state is current with its disaster funding claims with no outstanding claims overdue or awaiting Australian Government acquittal.

Building resilience in Queensland

As the lead agency for resilience policy in Queensland, QRA continued to engage with stakeholders and lead a comprehensive suite of activities across the state throughout 2024–25 to make resilience-building a key priority.

QRA's role in resilience

Since 1 July 2024, QRA has been responsible for new resilience, risk reduction and disaster preparedness functions, which have been integrated in and coordinated alongside its existing roles in resilience building and recovery operations. New resilience functions implemented in 2024–25 include:

- state-level hazard and risk (including the state risk assessment tool),
- · chairing the SRRG.

State Recovery and Resilience Group

From 1 July 2024, QRA formally commenced chairing the SRRG, with the group reporting to QDMC through the State Recovery Policy and Planning Coordinator, a position held by the QRA Chief Executive Officer (CEO). Its purpose is to implement decisions of the QDMC to achieve recovery and resilience in Queensland. Terms of Reference for the SRRG were approved by QDMC and distributed to members on 8 July 2024.

On 14 February 2025, revised SRRG Terms of Reference were approved and the Premier was appointed as the new SRRG Chair. The formation of the SRRG recognises the value in coordinated effort to build resilience to future disasters and builds on the six state resilience priorities:

- · building codes and land use planning
- environmental protection
- crucial linkages/infrastructure
- · supporting the vulnerable
- data sharing
- research.

As an SRRG strategic priority, in 2024–25 QRA was pleased to report the inclusion of building resilience as an objective of the Australian Building Codes Board from 1 July 2025. This allows future updates of the National Construction Code to consider requirements that new homes are built to be more resilient to extreme weather events. Queensland's depth of experience in flood resilient building as outlined in the *Flood Resilient Building Guidance for Queensland Homes* will assist any future updates to the National Construction Code.

In total, one ordinary and 17 extraordinary SRRG meetings were held in 2024–25.

Functional Recovery and Resilience Groups

FRRGs coordinate and support the planning and implementation of Queensland's whole-of-community recovery activities across the five functional lines of recovery and resilience – Roads and Transport, Building, Economic, Environment and Human and Social – supporting local government in fulfilling its recovery and resilience objectives.

FRRGs leverage strong existing partnerships between state and local governments to ensure close collaboration and coordination during the management of recovery activities. Activities are in accordance with the needs and priorities identified by communities and the state and include those outlined in local recovery plans. QRA officers attended every FRRG meeting held in 2024–25.

Hazard and Risk

From 1 July 2024, QRA became responsible for state-level hazard and risk functions.

As part of this responsibility, QRA has developed a new disaster risk assessment methodology and tool to replace the former QERMF.

The design of the new risk assessment methodology and GIS-based tool has been informed by several rounds of consultation with disaster management stakeholders, including a series of regional demonstration and feedback sessions held across 2024–25.

The tool supports local governments by providing easy access to hazard and asset data via a map-based interface and providing summary information on exposure and vulnerability. The tool will then lead them through steps of the methodology, and provide outputs designed to support risk-informed planning for risk management and risk reduction.

The tool will be released in 2025–26.

Strategic flood risk management

In line with the Queensland Flood Risk Management Framework, QRA led various strategic flood risk management projects in 2024–25 that support councils and communities to mitigate, understand and manage flood risk and flooding events.

QRA continued to support councils to implement flood studies and new Flood Warning Infrastructure Network (FWIN) assets under the \$49 million Flood Risk Management Program (FRMP), made available following the 2021–22 flooding events.

Through this investment, QRA is delivering 170 projects, comprising 260 flood warning infrastructure assets across the 23 councils hardest hit by the floods. Each council received \$235,000 for their new flood warning infrastructure, with a further \$1 million allocated towards 14 high-priority projects recommended by the Bureau of Meteorology (the Bureau) within nine of the eligible councils.

205 assets were installed under the program in 2024–25, which include rainfall and river height gauges, flood cameras, electronic signage, data communication repeaters, and sensor technology. The ownership of rainfall and river height gauges identified by the Bureau installed under the FWIN program will transfer to the Bureau once commissioned for ongoing management.

To further support the project, QRA continues to work with councils across Queensland and the Department of Transport and Main Roads (DTMR) in developing masterplans for Queensland's flood warning infrastructure. The masterplans ensure, as funding opportunities arise,

there is an agreed understanding of the locations, design solutions and priority of installation of FWIN assets in future.

Resilient Homes Fund

2024–25 saw completion of home purchases under the QRA-led Voluntary Home Buy-Back Program. The program was part of the \$741 million Resilient Homes Fund (RHF), made available for homes that were the most severely impacted and at the greatest risk of future flooding following the 2021–22 Southern Queensland rainfall and flooding events.

In 2024–25, the final 418 offers for voluntary home buy-back were accepted and contracts settled, allowing homeowners and families to move on with their lives and out of a flood zone.

Once agreement for buy-back was reached, the property was purchased by the local council using program funds and homes were demolished.

In total, 685 homes have been bought back under the program. Of these, 629 properties have been demolished or removed, with the remaining 56 to be completed in 2025–26.

Queensland Strategy for Disaster Resilience 2022–2027

The Queensland Strategy for Disaster Resilience 2022–2027 (QSDR) promotes a systems approach to resilience that connects with a range of agencies and sectors to deliver improved outcomes for Queensland.

In 2024–25, QRA commenced a mid-term review of the QSDR to capture machinery-of-government changes and to reflect the implementation of recommendations from the *Review of Queensland's Disaster Management Arrangements*, released by the Office of the Inspector-General of Emergency Management in April 2023.

It is anticipated that the mid-term review of the QSDR will be released ahead of the 2025–26 higher risk weather season. QRA is planning a full-term review of the QSDR in 2026.

Resilience funding

During 2024–25, QRA administered \$330 million of resilience-focused funding through several different programs outside of the DRFA, including the North Queensland Resilience Program (NQRP), Disaster Ready Fund (DRF), Emergency Response Fund, Queensland Resilience and Risk Reduction Fund and Get Ready Queensland.

The \$84.8 million NQRP saw 77 projects funded in 2024–25, across 18 council regions with the long-term resilience needs of some of the most disaster-prone parts of Queensland.

DRF was launched by the Australian Government as its flagship disaster risk reduction initiative that invests up to \$1 billion over five years from 2023–24.

On 28 August 2024, the Australian Government announced the outcomes for DRF round two, which included nearly \$30 million for 28 Queensland projects.

DRF round three opened on 22 January 2025 and closed on 13 June 2025. It is expected the Australian Government will announce successful projects in late 2025.

A further \$100 million from efficiencies realised through completed DRFA reconstruction programs was allocated in 2024–25 to three high priority disaster resilience and mitigation projects including \$95.35 million towards council crucial access links and upgrades to rural and remote access points. This built on the \$191 million of resilience programs funded from efficiencies realised through earlier DRFA reconstruction program that continued to be delivered in 2024–25.

Queensland Betterment Program

Queensland leads the nation in delivering betterment programs that demonstrate how upfront investments in stronger, more resilient assets saves money for all levels of government in future disasters.

Since 2013, more than 920 betterment projects across Queensland have been approved, with more than \$790 million allocated across nine betterment programs.

Betterment funding allows for investment in more resilient outcomes that provide long term cost savings and reduced disruption to Queensland communities.

Betterment projects can be jointly funded by the Australian and Queensland Governments under Category D (Extraordinary Assistance measures) of the DRFA or funded through the DRFA Efficiencies Framework.

As part of the response to the significant flooding in north and far north Queensland earlier this year, the Queensland Government has secured \$205 million in betterment through Category D DRFA funding to repair and build more resilience into the Bruce Highway and other key state-owned connection roads including assets such as Ollera Creek.

During the year, the Queensland Government also committed \$40 million annually towards the Queensland Betterment Fund, delivering high priority betterment infrastructure projects.

The first round of funding has been allocated to projects such as the Curzon Street Bridge in Rocklea and crucial flood mitigation measures in Laidley.

A review of reconstruction costs associated with Betterment funding between 2013 to 2024, reveals that an investment of \$244 million in projects that have been re-impacted, QRA estimates approximately \$988 million dollars has been saved in avoided reconstruction costs.

Get Ready Queensland

GRQ is a year-round, all hazards, resilience building program coordinated by the Queensland Reconstruction Authority to help communities and individuals prepare for disasters.

GRQ supports Queenslanders to get ready, reduce risk, and build resilience through an award winning and evidence-based program of community engagement, partnerships, education, advertising, digital content, and local government funding.

Get Ready Week

GRQ Week is an annual statewide community engagement initiative delivering local activations and media events encouraging Queenslanders to prepare ahead of the severe weather season. It serves as a vital reminder for all Queenslanders to follow the three steps to Get Ready; know your risk, make a plan and pack an emergency kit.

In 2024, GRQ Week took place from 7 to 13 October and included simultaneous launch events in Brisbane and Cairns. A total of 19 community events statewide took place with a regional focus with events in Western, Central and North and Far North Queensland, including GRQ Ambassador Johnathan Thurston's visit to Wujal Wujal.

GRQ Ambassador Johnathan Thurston launched GRQ Week on 7 October 2024 in Brisbane, while also unveiling the new 'Weather Doesn't Plan, But You Can' campaign. The program of activity included the release of new tools and resources including the Livestock Emergency Plan. The plan, developed by graziers, for graziers, was launched in Blackall-Tambo and aims to help primary producers new to the industry to be better prepared before, during and after severe weather events. The Livestock Emergency Plan has been viewed and/or downloaded 13,000 times from the website.

The week-long event schedule reached 2.6 million Queenslanders.

Building a Culture of Preparedness

The GRQ statewide advertising campaign featuring Johnathan Thurston launched on 8 October 2024 to coincide with GRQ Week. The 'Weather Doesn't Plan, But You Can' campaign ran for six weeks until 16 November 2024 and used television, radio, print, and digital platforms to reach Queenslanders.

The campaign encouraged Queenslanders to think about different ways they can plan ahead to protect themselves from the impacts of severe weather.

The campaign was further promoted by key stakeholders, including local governments and DTMR. The campaign and digital planning tool were shared on websites and variable message signs across Queensland's state-controlled roads and advertising screens in Brisbane's King George Square and the Queen Street Mall.

Post-campaign evaluation revealed strong recognition and positive engagement among the primary target audience (24 to 40-year-olds with dependents). 71 per cent of the target audience recalled seeing the campaign, and of those who recalled it:

- 93 per cent found the campaign message easy to understand
- 89 per cent considered the campaign memorable
- 76 per cent felt the campaign was personally relevant.

Complementing the campaign, a new online severe weather emergency planning tool was developed. This interactive tool guides users step-by-step through creating their emergency plans, pre-fills relevant local information, and provides tailored advice, essential contacts, and checklists. By the end of June 2025, over 45,000 households across all Queensland local government areas had used the online planning tool to prepare for severe weather.

In this leading-edge approach, the campaign call-to-action to 'make your emergency plan today' directly links to the online plan via URLs, search instructions and QR codes. This enables GRQ to track and directly measure actual behavioural change. Both the online tool and campaign creative were partially funded through DRFA with additional funding from QRA sponsorship partner, Suncorp Insurance.

Additionally, the DRFA funding facilitated the creation of an extensive toolkit to support LGAs in engaging with residents about flood risks. This practical toolkit included a compelling series of multi-format videos sharing lived experiences from diverse community perspectives, a persona guide, and social media content and templates

Social content

GRQ's content and social media channels continue to play a critical role in building a disaster-resilient Queensland by delivering accessible, timely, and actionable preparedness information to communities across the state. Over the 2024–25 period, GRQ's social media presence experienced significant growth. Facebook continues to be the primary GRQ social media channel with 28,991 followers as of 30 June 2025. 3.3 million people saw GRQ content throughout the year, an increase of 11.5 per cent and interactions with GRQ content rose to 104,700, up 44.3 per cent.

1.1 million people viewed GRQ Instagram content, more than double the previous year. More than 23,200 people interacted with GRQ content, twice what was achieved in 2024–25.

Event Crisis Communications

GRQ implemented a proven Crisis Communications Process during the 2024–25 severe weather season to provide timely, actionable preparedness content. GRQ activated targeted preparedness messaging for the three major weather events.

North and Far North Tropical Low, 29 January - 28 February 2025:

- 520,552 social media views
- 397,362 reach.

Tropical Cyclone Alfred and Associated Severe Weather, 1-16 March 2025:

- 9 million social media views
- 5 million website hits
- >17,000 new social media followers.

Western Queensland Surface Trough and Associated Rainfall and Flooding, 21 March – 19 May 2025:

- 151,506 social media views
- 143,200 reach.

If It's Flooded, Forget It

During the record breaking 2024–25 season, the highly successful 'If It's Flooded, Forget It' campaign again reminded Queenslanders of the dangers of driving through floodwater.

The mass media campaign 'Your car can't protect you from floodwater' ran for five months from November 2024 to March 2025 across television, radio, digital, social media and out of home placements, successfully meeting or exceeding stated campaign objectives.

Campaign evaluation showed that 72 per cent of Queenslanders recalled at least one message from the 2024–25 campaign with stronger recall in regional areas from those who live or work near roads that are prone to flooding.

More broadly, research revealed notable improvements in self-reported driving behaviour around flooded roads. 15 per cent of drivers admitted driving through floodwater either intentionally or unintentionally in 2024–25; a drop from 22 per cent after the 2022–23 floods.

The 'Your car can't protect you from floodwater' campaign was awarded highly commended at the EMPA Excellence in Emergency Communication Awards in the Readiness and Resilience category, shortlisted for the 2025 WARC Awards (Cultural Impact) and Australian Marketing Institute Awards (Public Sector Marketing). It was also named one of the best adverts from across Australia, New Zealand and Asia in Campaign Brief's prestigious The Work 2024 Hot List.

Building capacity in recovery and resilience

GRQ strengthened its stakeholder engagement in 2024 through personalised council support, expanded communities of practice, and a new monthly newsletter. These initiatives enhanced collaboration and aligned disaster preparedness efforts across Queensland's 77 councils, one town authority and partner agencies.

Continuing its leadership of the GRQ National alliance, GRQ brought together all Australian states and territories to collaborate on disaster preparedness. This alliance promotes the sharing of best practices, coordination of strategies, and strengthens community resilience across the country.

GRQ also presented at key industry events, including the Local Government Association of Queensland (LGAQ), Emergency Management Professional Australasia (EMPA) conferences and more, sharing insights and fostering sector-wide engagement in disaster preparedness.

Funding program

The GRQ grants program is Queensland Government's cornerstone investment in grassroots disaster preparedness.

The program provides annual, non-competitive funding of \$2 million to all 77 Queensland councils and the Weipa Town Authority.

Projects from 2024–25 included semi-permanent preparedness signage, emergency services expos, inclusive workshops for the vulnerable, school programs to align with year 5 & 6 core curriculum, and culturally tailored engagement, embedding resilience into everyday life across the state.

State of Preparedness – Reinforcing Evidence-Based Approach

The third iteration of the Queensland State of Preparedness research was undertaken in 2024–25. This biennial longitudinal research offers a snapshot of how extreme weather is impacting the lives of Queenslanders, what they are doing to get prepared, and what might be stopping them from getting started.

Results highlighted:

- 76 per cent experienced disruptions to their lifestyle or routine in the past two years due to a severe weather event
- 59 per cent have an emergency plan, however, only 19 per cent have written it down
- 70 per cent have a 3-day emergency supply of food and water
- 54 per cent have registered for disaster alerts from local council or disaster authorities.

The Queensland State of Preparedness research was awarded the winner in the Research category of the 2025 EMPA Excellence in Emergency Communications Awards.

Supporting Queensland's recovery from disasters

During the 2024–25 disaster season, 73 of Queensland's 77 local government areas have been activated for support under the DRFA. Since 1 July 2024, the state experienced 17 separate disaster events, resulting in a reconstruction bill in excess of \$2.2 billion.

In the face of these challenges, QRA moved swiftly to activate DRFA assistance in response to each disaster. Almost \$713 million in joint state and Commonwealth funded extraordinary assistance packages have been approved under the DRFA in 2024–25 to address all aspects of recovery.

More than \$149 million in immediate hardship assistance was distributed during the 2024–25 disaster season, benefitting more than 684,000 people. In addition, low interest disaster recovery loans are available to eligible primary producers, small businesses and not for profit agencies.

In February 2025, QRA announced that it had successfully negotiated with the Commonwealth to expand the eligible activities covered by the Exceptional Disaster Assistance Recovery Grants for primary producers to include removal of damaged crops, plants and trees and purchase of seed, seedlings or trees to immediately resume operations. QRA also worked closely with the Commonwealth to broaden the definition of primary production under the DRFA to better account for income derived from off-farm production.

State Recovery Coordinators

During 2024–25, SRCs and Deputy SRCs were appointed to support and identify the specific needs of communities impacted by the three most impactful disaster events.

- Andrew Cripps, SRC and Inspector Paul Algie, Deputy SRC were appointed to lead recovery for the North Queensland Floods
- Colonel Justin O'Connor (retd), SRC and Peter Matic (Deputy) were appointed in response to TC Alfred
- Stuart Mackenzie OAM, SRC and Chief Superintendent Troy Pukallus, Deputy SRC for the Western Queensland Floods.

During their respective three-month terms, the SRCs coordinated disaster recovery operations, and provided strategic advice on disaster recovery operations while ensuring that any strategic decisions about disaster recovery operations were implemented.

Regional Liaison and Resilience Recovery Officers

QRA continued to strengthen its network of Regional Liaison Officers (RLO) and Resilience and Recovery Officers (RRO) who work directly with Queensland councils and relevant state departments to ensure best practice in recovery and resilience activities.

RLOs and RROs are the conduit between QRA and local governments, working closely with councils on disaster funding applications, submissions, and the pipeline of infrastructure work. Throughout 2024–25 RLOs and RROs supported Queensland's 77 Councils to deliver their disaster recovery functions and responsibilities.

A key responsibility for these officers is overseeing compliance with DRFA requirements, focusing on value for money in delivery, making sure communities are realising the full benefits of investments made.

2024-25 State Recovery and Resilience Plan

The 2024–25 State Recovery and Resilience Plan (SRRP) is currently under development by QRA with the support of the SRCs. The SRRP addresses all 17 disaster events activated under the DRFA in 2024–25, with a key focus on the three most impactful events:

- North and Far North Tropical Low, 29 January 28 February
- Tropical Cyclone Alfred and Associated Severe Weather, 1-16 March
- Western Queensland Surface Trough and Associated Rainfall and Flooding, 21 March – 19 May.

The SRRP will provide a clear, high-level overview of how all three levels of government are supporting Queensland's recovery from the 2024–25 disaster season. The SRRP will outline recovery priorities, so planning and disaster funding arrangements can be coordinated and prioritised at the local, district and state level.

In developing the plan, QRA together with the SRCs and Deputy SRCs, engaged with impacted councils and the five FRRGs. While the SRRP is planned for public release in the second half of 2025, QRA has been on the ground and supporting the recovery of impacted communities from day one.

Monitoring and Evaluation

QRA is committed to ensuring appropriate and effective support is provided to communities in a timely manner following disaster events.

To do this, monitoring and evaluation is undertaken on Category C and D extraordinary assistance packages which are jointly funded by the State and Commonwealth Government under DRFA.

In June 2025 QRA released its first *Evaluation Strategy* 2024–2027, to support contemporary evaluation practice within the context of Queensland's recovery and resilience priorities.

The Evaluation Strategy outlines how QRA intends to approach monitoring and evaluation activities to assess the appropriateness, efficiency and effectiveness of a package. It plays a vital role in the development, implementation and measurement of disaster recovery and resilience packages in Queensland.

Finalised evaluation reports are submitted to the Commonwealth Government following package completion and are published on the Australian Institute for Disaster Resilience website and the QRA website.

Monitoring and evaluation enables QRA to demonstrate how the programs the state invests in are making a difference to Queensland communities and representing value for money. It also supports QRA identify opportunities for improvement in service delivery and future package design.

Reconstruction monitoring

Reconstruction Monitoring (RM) is undertaken by QRA and partner agencies to monitor and record the progress of reconstruction and recovery to properties following a major disaster event. These periodic assessments focus on the damage and recovery of homes and commercial properties.

QRA carried out two RM operations in the year 2024–25.

The first RM operation was undertaken in August and September 2024 to monitor the progress of reconstruction of properties damaged by Ex-Tropical Cyclone Jasper, Tropical Cyclone Kirrily and the Southern Queensland Storms.

Over 2300 assessments were conducted and results showed that almost 50 per cent of properties damaged by the events had been repaired. The second RM operation was undertaken in June 2025 and involved conducting final assessments of properties damaged by Ex-Tropical Cyclone Jasper, Tropical Cyclone Kirrily and the Southern Queensland Storms and initial reviews of properties damaged by Tropical Cyclone Alfred and the Far North and North flooding in early 2025.

Almost 3500 assessments were made across properties impacted by the events. Results indicated that 68 per cent of properties damaged by Ex-Tropical Cyclone Jasper, Tropical Cyclone Kirrily and Southern Queensland Storms were no longer damaged and nearly 40 per cent of properties damaged by Tropical Cyclone Alfred and the Far North and North flooding events were no longer damaged.

RM is an important part of the disaster recovery process and assists in capturing information on residents that may require additional support services. The information QRA collects is shared with relevant councils, state and federal agencies. This ensures communities and impacted residents are receiving the assistance they need to recover.

QRA will undertake further RM activities in 2025-26.

Governance - management and structure

QRA is headed by Major General Jake Ellwood (Retd), CEO and governed by the Queensland Reconstruction Board.

On 26 October 2024, following the state election, QRA's responsible Minister became the Honourable Ann Leahy MP, Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers.

From the period 1 July 2024 up until the election caretaker period commenced on 1 October 2024, the Honourable Nikki Boyd MP, Member for Pine Rivers was the responsible Minister for QRA.

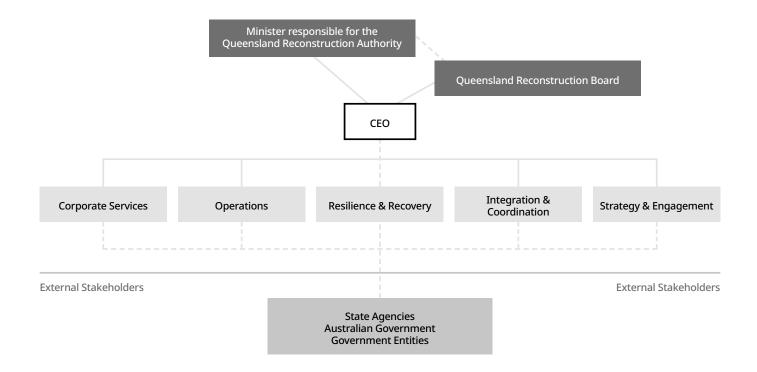
Corporate Services – Andrew Nehill, Chief Financial Officer (CFO), is responsible for providing finance, procurement, assurance, people, information and communications technology, information management and security, governance and performance functions, and support across QRA.

Operations – Andrew Abbott, General Manager, provides leadership, coordination, direction and advice for the delivery and management of disaster resilience and recovery activities, grants programs, payments and funding, while supporting disaster recovery operations prior to and post disaster events.

Resilience and Recovery – Vina Varsani, General Manager, provides leadership, coordination, direction and advice for the development and management of disaster resilience and recovery strategy, policy and funding program design, while supporting disaster recovery operations prior and post disaster events.

Integration and Coordination – Jimmy Scott, General Manager, is responsible for leading QRA's hazard and risk function, guiding decision-making processes at the QRA to be ready for anticipated challenges, as well as foster proactive collaborative engagement with our key stakeholders and partners.

Strategy and Engagement – Janet England, General Manager, is responsible for QRA's engagement with all levels of government, community and industry, along with managing media, communications, design, ministerial and executive relations, executive services, and office of the CEO. Her portfolio includes oversight of the Get Ready Queensland Program and 'If It's Flooded, Forget It' campaign.



The Queensland Reconstruction Board

The Queensland Reconstruction Board is established under the QRA Act and its key purpose is to oversee QRA's operations.

The functions of the Board are to set the strategic priorities for the agency, ensure QRA performs its functions and exercises its powers in an appropriate, effective and efficient way, and to make relevant recommendations to the responsible Minister.

The Board is appointed by the Governor in Council and comprises members nominated by QRA's responsible Minister with expertise and experience in disaster response, climate adaptation, governance, resilience, engineering and planning.

One member is nominated by the LGAQ and two members are nominated by the Australian Government.

Katarina Carroll was appointed as chairperson of the Board, effective from 8 July 2024. Prior to Ms Carroll's appointment, board member Deputy Commissioner Shane Chelepy temporarily acted as chairperson while the position was vacant.

The terms of board members Louise Abell and Kirsty Kelly ended on 31 August 2024.

Robert Glasser was re-appointed and Aysin Dedekorkut-Howes and Lynette McLaughlin were appointed as board members on 1 September 2024.

During 2024–25, the Queensland Reconstruction Board membership comprised of:

- Katarina Carroll Chairperson (from 8 July 2024)
- Kirsty Kelly Board Member (until 31 August 2024)
- Louise Abell Board Member (until 31 August 2024)
- Clare Chapple Board Member
- Dr Robert Glasser Board Member
- · Greg Hallam Board Member
- Shane Chelepy Board Member
- · Brendan Moon Board Member
- Aysin Dedekorkut-Howes (from 1 September 2024)
- Lynette McLaughlin (from 1 September 2024)

There were eight Board meetings during the 2024–25 financial year. Profiles of the members of the Queensland Reconstruction Board as at 30 June 2025 are as follows:

State Disaster Coordinator, Shane Chelepy

Acting Commissioner Shane Chelepy of the Queensland Police Service (QPS) has over 36 years' experience in policing.

Acting Commissioner Chelepy has significant experience in both the disaster management and command environments and has demonstrated his ability to lead across multiple agencies to deliver community safety outcomes, during both major events and disaster management incidents. He has performed senior official roles in both the disaster management and counter terrorism environments as well as leading comprehensive disaster management reviews.

In 2023, Acting Commissioner Chelepy was promoted to the newly formed portfolio of Deputy Commissioner Disaster and Emergency Management that was result of the Queensland Government disaster management reforms. These reforms have also the expansion of the QPS to include the State Emergency Service and the establishment of Marine Rescue Queensland, both of which now fall under this new portfolio.

Acting Commissioner Chelepy holds the ex-officio position on the Board held by the Queensland State Disaster Coordinator and served as acting chairperson from August 2023 to June 2024.

Clare Chapple

Clare Chapple is First Assistant Secretary for Regional Development and Local Government with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts, having held the position since early 2023.

In her 20-year career in the Australian Public Service, Clare has worked in diverse policy, regulatory and delivery roles including airport environmental regulation, COVID-19 aviation support program, urban policy and City Deals, copyright policy and radiocommunications policy.

Clare currently leads delivery of the Australian Government's regionally-focused community infrastructure grant programs, as well as local government and regional development policy.

Clare was appointed to the Board from 10 August 2023 as a nominee of the Commonwealth Government.

Dr Robert Glasser

Dr Robert Glasser is a Senior Fellow with the Australian Strategic Policy Institute and served as the inaugural Head of its Climate and Security Policy Centre from 2021 to 2024. He was previously the United Nations (UN) Secretary General's Special Representative for Disaster Risk Reduction, the Head of the UN Office for Disaster Risk Reduction and a member of the Secretary General's Senior Management Group.

Robert has over 35 years of experience as a practitioner, advocate, and policymaker in the areas of climate change, sustainable development and disaster response. Previously, before joining the UN he was the Secretary General of CARE International, Chief Executive of CARE Australia and Assistant Director General at the Australian aid program where he led programs for Papua New Guinea, Southeast Asia, corporate policy, and the Infrastructure and Environment Group.

He was appointed by the emergency management ministers of the Commonwealth and States and Territories governments to lead the recent *Independent Review of Australia National Disaster Governance Arrangements*.

Robert has been a Board member since 1 January 2020.

Greg Hallam

Greg Hallam is a Company Director, writer and the retired CEO of the LGAQ, a position he held for 29 years, during which he led the organisation through significant changes spanning almost three decades.

Greg has a long history of service in the local government sector and across several boards, including his current positions on the merged LGIA, Energy Super, Suncorp Super Board, QRA Board and most recently his appointment as Deputy Chair of Workcover Queensland.

In 2018 Greg was awarded the Member (AM) of the General Division of the Order of Australia for his contribution to Local Government, Sport and Disaster Management. Greg has also been awarded the Public Service Medal and the Centenary Medal both in 2001.

Greg was appointed to the Board as nominee of the LGAQ on 1 January 2023.

Aysin Dedekorkut

Dr Aysin Dedekorkut-Howes is the Acting Head of Discipline of Architecture, Planning and Design at Griffith University.

Aysin is an award-winning lecturer and researcher with 30 years' experience in the USA, Turkiye and Australia and an experienced board member. Dr Dedekorkut-Howes is an expert in the fields of urban and environmental planning, disaster resilience, climate adaptation and sustainability.

Aysin was appointed to the Board on 1 September 2024.

Lynette McLaughlin

Lynette (Lyn) McLaughlin has extensive experience in community and regional issues, serving as a Councillor for six years and Mayor for 16 years in Burdekin Shire Council.

Ms McLaughlin has broad experience in governance, sustainability and disaster management and previously served as a board member from 2013 to 2016.

Lyn was appointed to the QRA Board on 1 September 2024.

Brendan Moon

Brendan Moon AM is a highly experienced leader in the Emergency Management sector and has extensive expertise across disaster response, recovery, preparedness and risk reduction.

Brendan was appointed as the first Coordinator- General of the National Emergency Management Agency (NEMA) in October 2022 to establish an all-hazards, end-to-end agency to lead and coordinate Australian Government support for emergency management across Australia.

Prior to this national role, Brendan spent 10 years with QRA, starting as General Manager, Operations in 2011 and CEO from 2016. While with QRA, Brendan led recovery operations and state-wide reconstruction and recovery efforts for all significant disasters in Queensland until 2022.

Brendan is a regular contributor to national and international dialogues on disaster risk and resilience, addressing forums including the United Nations Office of Disaster Risk Reduction's Asian Ministerial Conference, Pacific Regional Disaster Managers and the Asia-Pacific Ministerial Conference on Disaster Risk Reduction.

Brendan was appointed to the Board from 10 August 2023 as a nominee of the Commonwealth Government.

Chief Executive Officer

Jake Ellwood

Major General Jake Ellwood (Retd) has led QRA as CEO since March 2023.

As CEO, Major General Ellwood is responsible for ensuring QRA delivers as the state's lead agency for disaster recovery and resilience.

Prior to joining QRA, Major General Ellwood's distinguished Australian Defence Force career included serving as Commander of 1st Division (Brisbane); Deputy Chief of Army; Australian Defence Force National Coordinator Black Summer Bushfires 2019–20 and State Recovery Coordinator, 2021–22 Southern Queensland Floods.

Major General Ellwood has served in Kosovo, Iraq, Afghanistan, and East Timor.

Governance – risk management and accountability

QRA's corporate governance framework ensures the agency operates effectively, responsibly and in alignment with its legislative mandate under the QRA Act. This framework provides the foundation for how QRA sets and achieves its objectives, monitors and manages risks, and ensures accountability and transparency in its operations.

QRA implements robust risk management practices, assurance processes, and comprehensive information management systems to mitigate its risks and support delivery of its strategic objectives.

QRA has systems in place to monitor and address emerging risks, safeguard information, and ensure compliance with legislative and regulatory requirements across its functions.

Risk management

Risk management is part of QRA's day-to-day operations and is undertaken at divisional levels as well as by senior management and the Board.

QRA's Risk Management Policy and Procedure provides the organisational framework for identifying, assessing, and managing risks and opportunities that impact the achievement of QRA's strategic objectives. This framework is underpinned by a commitment to safeguarding people, assets, and operations while upholding QRA's moral, ethical and legal responsibilities. The CEO holds executive responsibility for implementing the Risk Management Framework, with endorsement from the Board and support from general managers and directors.

This framework is guided by QRA's risk appetite and tolerance, ensuring risks are managed in alignment with strategic priorities and operational realities.

During 2024–25, QRA conducted regular risk assessments to evaluate the likelihood and consequences of identified risks, the effectiveness of existing controls, and the actions required to mitigate risks to an acceptable level. Strategic and operational risks are reviewed regularly by the QRA management team, with status updates provided to the Board at each meeting.

As part of updating QRA's strategic plan for 2025–29, the organisation undertook a review of its key strategic risks.

Looking ahead, QRA will conduct a comprehensive review of its Risk Framework in 2025–26 to ensure it remains robust and adaptable. These efforts position QRA to address emerging challenges, seize opportunities and deliver on its objectives.

Internal assurance

QRA's internal assurance function assesses operational and financial risks in relation to the provision and acquittal of disaster recovery funding and other funding programs.

QRA applies a risk-based approach to its assurance activities to ensure they are an effective tool to assist QRA's management of its responsibilities under relevant funding guidelines. A core element of DRFA is for the state to establish the amount it claims for estimated reconstruction costs through a 'management system' that addresses 16 control objectives set by the Commonwealth.

In 2024–25, the Queensland Audit Office (QAO) provided an unmodified assurance opinion in accordance with ASAE 3150 stating that QRA's DRFA Management System for estimated reconstruction costs to reconstruct eligible essential public assets was suitably designed, implemented and followed to achieve the DRFA control objectives.

External scrutiny

The state's annual claim to the Australian Government for reimbursement of DRFA expenditure is prepared by QRA and is subject to both external audit by the QAO and an assurance review by NEMA prior to acquittal and payment of the claim.

The 2023–24 DRFA Claim was submitted in accordance with requisite timeframes on 28 March 2025 and supported by unmodified audit opinions issued by the Queensland Auditor-General in relation to both the estimated reconstruction costs (ASAE 3150 engagement) and actual costs (ASA 800 engagement) included in the claim.

The Commonwealth completed its own assurance activities over the claim in May 2025 and formally accepted and acquitted the state's claim on 20 May 2025, resulting in the state securing approximately \$1.229 billion of Commonwealth funding.

Information systems and recordkeeping

QRA's information management approach ensures compliance with the *Public Records Act 2023*, which introduces strengthened obligations for public authorities. In response, QRA has continued to embed robust recordkeeping practices across all areas of operation, ensuring that public records accurately reflect our decisions, actions, and the context in which they were made.

Recordkeeping is embedded in core business processes through QRA's electronic document and records management system (eDRMS), which aligns with the Records Governance Policy issued by the State Archivist.

The eDRMS is integrated with QRA's primary business systems. All records within the eDRMS are mapped to the General Retention and Disposal Schedule, enabling disposal of records in accordance with authorised retention periods.

All staff receive recordkeeping training upon commencement and have access to ongoing training and awareness programs, ensuring consistent understanding of responsibilities, including classification, secure storage, and authorised disposal. Roles and responsibilities for records governance are clearly defined and communicated across the organisation.

QRA's information management environment remains controlled and stable, supported by skilled professionals with expertise in digital and physical recordkeeping, system security, metadata management, and compliance with retention and disposal requirements.

QRA operates as a predominantly digital-first agency, with minimal reliance on paper-based records or processes. The agency continues to enhance and streamline its operations through ongoing automation and efficiency improvements.

2024–25 key achievements and activities for ongoing compliance include:

- continued record keeping training and awareness provided throughout QRA for all staff
- completed a major upgrade of the existing eDRMS, delivering enhanced user experience and improved system stability
- delivered key technical enhancements to the eDRMS platform, enabling new functionality scheduled for rollout in the 2025–26 financial year
- completed a comprehensive reclassification of records within the eDRMS to improve structure, discoverability, and lifecycle management
- established an Information Management Engagement Group with cross-agency representation to drive collaboration and uplift IM practices.

Information Security

During the mandatory Queensland Government annual information security reporting process, QRA attested to the appropriateness of its information security risk management to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform the opinion and QRA's information security risk position.

Governance – human resources

Workforce Profile

The number of employees (including full-time and part-time) measured on a full-time equivalent (FTE) basis was 195 as at 30 June 2025. No redundancy, early retirement or retrenchment packages were paid during the period.

QRA recognises that our people play a key role in Queensland's disaster management arrangements, with the peak weather season causing direct impacts to workload, fatigue, and wellbeing. There is a strong leadership focus on safeguarding the health and wellbeing of our people.

During the year, QRA published a 12-month Health and Wellbeing plan, outlining planned interventions, initiatives and activities mapped to the five wellbeing pillars – physical, psychological, social/community, financial and occupational. QRA also continues to ensure application of *Managing the risk of psychosocial hazards at work Code of Practice 2022* to ensure a safe and healthy workplace.

QRA leadership remains committed to supporting a wide range of agile and flexible working arrangements in alignment with the Public Service Commission's Flex-connect framework.

Workforce Planning and Performance

QRA is guided by the Public Service Commission's strategic human capital outlook and various initiatives to inform strategic workforce management, leadership, and capability development activities.

QRA is committed to the continued review and assessment of the organisation's workforce profile in alignment with the sector to ensure QRA is an inclusive workforce composed of the right people, skills, and capabilities to deliver on the strategic objectives.

Performance Development Agreements (PDA) for employees are produced annually and reviewed six-monthly. Through the PDA process, employees develop a clear understanding of their role and broader contribution to the direction of QRA's strategic objectives.

Conduct and Ethics

QRA adheres to the *Code* of *Conduct for the Queensland Public Service* (the Code) which is aligned to the principles and values fundamental to good public administration, as outlined in the *Public Sector Ethics Act 1994*. The Code describes how government employees should conduct themselves while delivering services to the Queensland community. This includes when performing official work duties, representing the government at events or on business trips, and attending work-related social events.

Information on these legislative obligations is provided to all new employees during their induction training modules with intranet resources available for ongoing reference.

All QRA staff are required to complete annual mandatory refresher training modules.

Equity and Diversity

The QRA Equity and Diversity plan supports the aim of the *Public Sector Act 2022* (PS Act) to develop a diverse workforce that represents and reflects the diverse views, experiences and backgrounds of the people of Queensland.

QRA conducts annual audits on our workforce diversity targets to measure the effectiveness of the Plan. QRA is committed to fostering and promoting the principles of equity, diversity, and inclusion to build and celebrate a representative and engaged workforce.

Learning and Development

QRA is committed to investing in developing the skills and capabilities of our workforce and recognises that its people are its greatest asset.

QRA published a 12-month Learning and Development plan to ensure that QRA has the right skills, competencies, and capabilities to deliver organisational outcomes into the future.

The 2024–25 plan focused on developing business critical skills, leadership and management capabilities, cultural capability and inclusivity through formal training and development opportunities, on the job experience, self-directed learning and internal projects and opportunities.

Culture and Values

QRA's culture and values continue to underpin how we deliver on our strategic objectives, and guide how we continue to learn, grow and innovate as a leading organisation in disaster recovery and resilience. QRA's culture and value statements are:

Purpose

- Everything we do is focused on helping communities recover from disasters and making Queensland the most disaster resilient state in Australia.
- We act responsibly, ethically and with authenticity.

Results

- We achieve results not only through action, but also through coordination and collaboration.
- We 'step up' when we need to strive for excellence.
- We are accountable for our actions and deliver on our promises.

Learning

- We always seek to deliver smarter and more efficiently.
- We challenge the 'norms' of how we do things, embrace new ideas and encourage innovation.
- We recognise that developing our staff's skills benefits all of us.
- We continuously seek and provide constructive feedback.

Caring

- · We foster a healthy, sustainable workplace.
- We collaborate with and respect our colleagues.
- We are always approachable.
- · We are one team.

Enjoyment

- We have fun at work and celebrate our achievements and personal milestones.
- We recognise each other's successes.

Working for Queensland

The Working for Queensland survey is an annual employee satisfaction survey undertaken across the Queensland Public Service. The results are used to drive positive workplace change and measure the progression towards public service and organisational goals and the integration of values and culture.

In the most recent survey completed in 2024, staff indicated that they strongly feel QRA has a positive impact on the lives of the people of Queensland, and that their work has a direct positive impact too.

QRA takes a proactive approach to analysing and responding to its Working for Queensland survey results and undertakes action planning to continue to create a positive and engaging work culture built around QRA's strong purpose.

Queensland public service values











Ideas in action

Customers first

Be courageous Empower people Unleash potential

Financial Performance

The financial statements included in this annual report provide specific information about QRA's financial performance and position for 2024–25.

Operating Result

The following table summarises the financial results of QRA for the last two financial years:

Summary of Financial Results for QRA

Comprehensive Income	2025 \$,000	2024 \$,000
Income	2,510,621	2,101,698
Expenses	2,515,506	2,082,457
(Loss) profit	(4,885)	19,241

QRA recorded comprehensive income of -\$4.885 million for the 2024–25 financial year. This result was driven by the revenue QRA received from the state to fund grant payments during the year being marginally lower than final actual disaster recovery grant paid out. This represents a timing difference, with the grant revenue to fund the additional grant expenditure having previously been received from Queensland Treasury (QT) in the 2023–24 financial year.

QRA's income of \$2,510.621 million consists of \$2,378.561 million grants received from the state to fund DRFA disaster recovery grant payments, other state and Commonwealth grant funding of \$76.099 million for various recovery and resilience grant programs, operational funding of \$55.541 million received as grant funding from QT and other income of \$0.420 million sponsorship income received for the 2024–25 Get Ready Queensland program.

QRA's expenses of \$2,515.506 million consist primarily of grants expenses. Grant expenses totaling \$2,458.033 million were incurred in 2024–25 for disaster recovery grants and other grants to councils, state agencies and non-government organisations in relation to DRFA and recovery and resilience grant programs.

QRA's expenditure for operations was \$57.473 million and principally comprised employee expenses of \$31.321 million, supplies and services expenses of \$25.592 million, depreciation of \$0.003 million and other expenses of \$0.557 million.

Financial position

The following table summarises the net assets of QRA for the last two financial years:

Summary of Financial Position for QRA

Financial Position	2025	2024
	\$,000	\$,000
Assets	51,317	56,335
Liabilities	2,877	3,010
Net assets	48,440	53,325

The net asset position reported in the financial statements for QRA at 30 June 2025 is \$48.440 million.

At 30 June 2025, QRA held assets of \$51.317 million, comprising cash holdings of \$24.034 million, receivables of \$26.377 million and other current and non-current assets of \$0.906 million.

QRA's assets were offset by \$2.877 million of current liabilities, comprising payables and accrued employee benefits.

The decrease in QRA's net assets is due to the utilisation of excess cash holdings received from the state mainly due to timing of cash receipts from QT with excess cash holdings on hand at the start of the financial year used to fund grant payments in 2024–25.

Queensland Reconstruction Authority

ABN 13 640 918 183

Financial Statements

For the Year Ended 30 June 2025

Financial Statements

For the year ended 30 June 2025

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Statement of Comprehensive Income

For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Grant revenue	2	2,510,201	2,099,798
Other income	3	420	1,900
Total income	_	2,510,621	2,101,698
Expenses			
Grant expenses	4	2,458,033	2,028,702
Employee expenses	5	31,321	23,117
Supplies and services	7	25,592	29,541
Depreciation and amortisation	8	3	552
Other expenses	9	557	545
Total expenses	_	2,515,506	2,082,457
Operating result for the year	_	(4,885)	19,241
Total comprehensive (loss)/income for the year	_	(4,885)	19,241

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets	Note	\$ 000	\$ 000
Cash and cash equivalents	10	24,034	24,253
Receivables	11	26,377	31,485
Other current assets	12	901	589
Other Current assets		901	
Total current assets		51,312	56,327
Non-current assets			
Property, plant and equipment	13	5	8
Total non-current assets		5	8
Total assets		51,317	56,335
Current liabilities			
Payables	14	1,927	2,306
Accrued employee benefits	15 	950	704
Total current liabilities		2,877	3,010
Total liabilities	_	2,877	3,010
Net assets	_	48,440	53,325
Equity			
Accumulated surplus		46,701	51,586
Contributed equity	16	1,739	1,739
Total equity		48,440	53,325

Statement of Changes in Equity
For the year ended 30 June 2025

	Contributed equity	Accumulated surplus	Total
	\$'000	\$'000	\$'000
Balance at 1 July 2023	1,739	32,345	34,084
Total comprehensive income for the year	-	19,241	19,241
Balance at 30 June 2024	1,739	51,586	53,325
Total comprehensive loss for the year	-	(4,885)	(4,885)
Balance at 30 June 2025	1,739	46,701	48,440

Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Inflows:			
Grants		2,510,201	2,099,798
GST refunded from ATO		251,922	190,947
GST collected from customers		81	45
Other		1,920	401
	_	2,764,124	2,291,191
Outflows:			
Employee costs		(31,003)	(23,189)
Supplies and services		(26,284)	(29,731)
Grants		(2,458,033)	(2,028,702)
GST paid to suppliers		(248,466)	(205,858)
Other		(557)	(545)
	-	(2,764,343)	(2,288,025)
Net cash (used)/provided in operating activities	17	(219)	3,166
Cash flows from investing activities			
Outflows:			
Payments for property, plant and equipment	_	-	-
Net cash used in investing activities	_	-	-
Cash flows from financing activities			
Inflows:			
Equity contribution		-	-
Net cash provided by financing activities	=	-	-
	-		
Net (decrease)/increase in cash and cash equivalents	=	(219)	3,166
Cash and cash equivalents at beginning of reporting period	_	24,253	21,087
Cash and cash equivalents at end of reporting period	10	24,034	24,253

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

Note 22:

Note 1: Basis of Financial Statement preparation Note 2: Grant revenue Note 3: Other income Note 4: Grant expenses Note 5: Employee expenses Key management personnel and remuneration Note 6: Note 7: Supplies and services Note 8: Depreciation and amortisation Note 9: Other expenses Note 10: Cash and cash equivalents Note 11: Receivables Note 12: Other current assets Note 13: Property, plant and equipment Note 14: Payables Note 15: Accrued employee benefits Note 16: Contributed Equity Reconciliation of operating result to net cash flow from operating activities Note 17: Note 18: Commitments Note 19: Related Parties Note 20: Events after the end of the reporting period Note 21: Other information

Budget vs actual comparison

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

1. Basis of Financial Statement preparation

(a) General information

The Queensland Reconstruction Authority (QRA) was established under the Queensland Reconstruction Authority Act 2011 on 21 February 2011 and was made a permanent statutory body under the Local Government and Other Legislation Amendment Act 2015 on 11 June 2015.

QRA is a Statutory Body under the Financial Accountability Act 2009.

QRA's principal place of business is situated at Level 11, 400 George Street, BRISBANE QLD 4000.

(b) Principal activities

QRA is charged with managing and coordinating the Queensland Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the State's lead agency responsible for disaster recovery and resilience policy, working collaboratively with stakeholders to improve risk reduction and disaster preparedness.

(c) Compliance with prescribed requirements and basis of accounting

The financial statements have been prepared in compliance with section 39 of the Financial and Performance Management Standard 2019. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

QRA is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

The historical cost convention is used unless otherwise stated.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in 1(f).

(d) Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and have been 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.

Comparatives

Comparative information reflects the audited 2023-24 financial statements. Where necessary, comparative amounts have been adjusted for valid comparison to current year.

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 QRA 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.

(e) Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Chairperson and Chief Executive Officer at the date of signing the Management Certificate.

(f) First year application of new accounting standards or change in accounting policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to QRA for the first time in 2024-25 have been identified as having any material impact on the financial statements.

Accounting standards early adopted

QRA is not permitted to early adopt new or amended accounting standards ahead of their specified commencement date unless approval is obtained from Queensland Treasury. Consequently, QRA has not applied any Australian Accounting Standards and interpretations that have been issued but are not yet effective. All Australian Accounting Standards and interpretations with future effective dates are either not applicable to QRA or expected to have no material impact to QRA.

Notes to and forming part of the Financial Statements

2025

2024

For the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
2. Grant revenue		
Queensland Government Grants:		
Disaster recovery funding	2,378,561	1,986,189
Other funding	76,099	57,430
Operational funding	55,541	56,179
Total	2,510,201	2,099,798
_		
3. Other income		
Sponsorships	420	400
Other operating income	-	1,500
Total	420	1,900
4. Grant expenses	2 205 202	4 074 000
Disaster recovery grants Other grants	2,365,393	1,974,626
Other grants	92,640	54,076
Total	2,458,033	2,028,702
Disaster Recovery Grants - State Departments a Government Organisations (NGOs)	and Agencies (SDA	s) and Non-
Department of Transport & Main Roads Department of Local Government, Water and	562,303	304,814
Volunteers	400.050	44,743
Department of Housing and Public Works	103,650	
	59,796	66,031
Queensland Rural & Industry Development Authority		
Queensland Rural & Industry Development Authority Queensland Fire Department	59,796	66,031
Queensland Rural & Industry Development Authority	59,796 51,950	66,031 36,748
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation	59,796 51,950 46,188	66,031 36,748 14,410
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open	59,796 51,950 46,188 39,422	66,031 36,748 14,410 27,933
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games	59,796 51,950 46,188 39,422 12,091 8,315 7,403	66,031 36,748 14,410 27,933 4,874
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games Queensland Police Service Department of Natural Resources and Mines, Manufacturing and Regional and Rural	59,796 51,950 46,188 39,422 12,091 8,315 7,403 5,494	66,031 36,748 14,410 27,933 4,874 163 40,053 375
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games Queensland Police Service Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	59,796 51,950 46,188 39,422 12,091 8,315 7,403 5,494	66,031 36,748 14,410 27,933 4,874 163 40,053 375
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games Queensland Police Service Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Department of Primary Industries	59,796 51,950 46,188 39,422 12,091 8,315 7,403 5,494	66,031 36,748 14,410 27,933 4,874 163 40,053 375 4,192 1,063
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games Queensland Police Service Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Department of Primary Industries Department of Education	59,796 51,950 46,188 39,422 12,091 8,315 7,403 5,494 3,652 819	66,031 36,748 14,410 27,933 4,874 163 40,053 375 4,192 1,063 15,000
Queensland Rural & Industry Development Authority Queensland Fire Department Department of the Environment, Tourism, Science and Innovation Department of Customer Services, Open Data and Small and Family Business Queensland Health Department of Sport, Racing and Olympic and Paralympic Games Queensland Police Service Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Department of Primary Industries	59,796 51,950 46,188 39,422 12,091 8,315 7,403 5,494	66,031 36,748 14,410 27,933 4,874 163 40,053 375 4,192 1,063

Queensland Government Grants
Grants received by QRA from the State Government are non-reciprocal in nature. QRA treats these grants as revenue upon receipt as it obtains control at this point. Disaster recovery funding comprises of the Disaster Recovery Funding Arrangements (DRFA).

Other funding includes State and Commonwealth funding for programs such as Get Ready Queensland (GRQ), Recovery and Resilience Grants Program (RRG), National Flood Mitigation Infrastructure Program (NFMIP), North Queensland Resilience Program (NQRP), North Queensland Natural Disasters Mitigation Program (NQNDMP), Efficiencies Fund (EF), Emergency Response Fund (ERF), Disaster Ready Fund (DRF), Queensland Resilience and Risk Reduction Fund (QRRRF) and other recovery and resilience

From 1 January 2024, QRA receives its grant funding from the Queensland Fire and From 1 January 2024, ACRA receives its grant unding iron me de Queensiand Fire and Emergency Services (QFES), which is in principal appropriations, made by Queensland Treasury through QFES. From 1 July 2023 to 31 December 2023, QRA received its grant funding by similar arrangements through the Department of State Development and infrastructure (DSDI). Machinery of Government (MoG) changes resulted in the transfer of responsibility for QRA moving from DSDI to QFES on 18 December 2023. QFES became the Queensland Fire Department (QFD) from 1 July 2024. The amount of grant revenue QRA receives is based on budgeted financial year expenditure (both for grant and operational expenditure) through the state budget process. Underspends in grant revenue are rolled into accumulated surplus, as no liability exists to return unspent grant revenue. Historically QRA has drawn down on accumulated surplus instead of grant revenue when it is required. At 30 June 2025, QRA's accumulated surplus was \$46.701 million.

Sponsorships relate to support received for the GRQ 2024-25 and 2023-24 programs under a sponsorship agreement with the Suncorp Group.

Other operating income relates to a grant received from the Commonwealth Government under the Disaster Risk Reduction Package (DRRP) for QRA to deliver the Accessible and Inclusive Community Education Resources for Natural Hazards project.

Grants made by QRA are done in accordance with an agreement between QRA and the recipient and are non-reciprocal in nature. Grants are treated as an expense when payable as the recipient obtains the right to receive at that point. The agreement allows for an advance of grant monies prior to the approval of projects. All grants are required to be spent in accordance with the agreement and relevant grant program requirements. Disaster recovery grants disclosed in this note comprise of DRFA arrangements.

Other grants comprise of State and Commonwealth grant funding programs for recovery and resilience initiatives linked to natural disasters, including GRQ, RRG, NFMIP, NQNDMP, EF, ERF, DRF, QRRRF and other recovery and resilience programs.

Grant expenses include grant advances and grants for expenditure incurred on approved

For the purposes of these financial statements grants made to State Departments and Agencies before the Machinery of Government change effective 1 November 2024 are reported under their new names

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

	2025 \$'000	2024 \$'000		2025 \$'000	2024 \$'000
4. Grant expenses (cont'd)					
Disaster Recovery Grants - Local Governmen					
Aurukun Shire Council Balonne Shire Council	3,114 25,862	2,282 46,043	Lockyer Valley Regional Council	15,475 11,513	26,299 21,242
Banana Shire Council	25,862 22,842	36,358	Logan City Council Longreach Regional Council	12,209	10,245
Barcaldine Regional Council	2,046	15,592	Mackay Regional Council	25	1,321
Barcoo Shire Council	6,452	1,576	Mapoon Aboriginal Shire Council	3,556	-
Blackall-Tambo Regional Council	12,931	4,565	Maranoa Regional Council	43,066	20,071
Boulia Shire Council	7,192	5,293	Mareeba Shire Council	34,560	18,054
Brisbane City Council	67,262	207,288	McKinlay Shire Council	24,356	24,096
Bulloo Shire Council	21,806	5,470	Moreton Bay City Council	17,343	35,832
Bundaberg Regional Council	1,062	1,530	Mornington Shire Council	8,586	1,315
Burdekin Shire Council	2,483	1,634	Mount Isa City Council	14,033	10,609
Burke Shire Council	50,297	51,679	Murweh Shire Council	8,426	5,655
Cairns Regional Council	20,324	23,348	Napranum Aboriginal Shire Council	1,866	3,369
Carpentaria Shire Council	79,960	43,337	Noosa Shire Council	50,511	26,067
Cassowary Coast Regional Council	19,477	2,518	North Burnett Regional Council	15,858	11,122
Central Highlands Regional Council	66	135	Northern Peninsula Area Regional Council	11,340	4,377
Charters Towers Regional Council	32,323	37,854	Palm Island Aboriginal Shire Council	4,744	4,665
Cherbourg Aboriginal Shire Council	753	132	Paroo Shire Council	13,117	9,623
Cloncurry Shire Council	15,002	13,779	Pormpuraaw Aboriginal Shire Council	1,481	3,480
Cook Shire Council	89,876	52,268	Quilpie Shire Council	13,865	10,126
Croydon Shire Council	25,547	21,516	Redland City Council	740	1,220
Diamantina Shire Council	4,363	6,929	Richmond Shire Council	6,441	7,099
Doomadgee Aboriginal Shire Council	9,657	5,062	Rockhampton Regional Council	138	-
Douglas Shire Council	65,826	37,479	Scenic Rim Regional Council	33,484	24,636
Etheridge Shire Council	33,529	16,795	Somerset Regional Council	39,523	17,689
Flinders Shire Council	1,872	954	South Burnett Regional Council	13,409	23,069
Fraser Coast Regional Council	2,904	6,181	Southern Downs Regional Council	12,328	20,191
Gladstone Regional Council	18,343	13,334	Sunshine Coast Regional Council	20,191	8,910
City of Gold Coast	34,833	21,791	Tablelands Regional Council	9,805	3,226
Goondiwindi Regional Council	45,564	23,867	Toowoomba Regional Council	85,624	144,057
Gympie Regional Council	30,112	62,412	Torres Shire Council	7,149	434
Hinchinbrook Shire Council	7,506	2,231	Torres Strait Island Regional Council	6,521	7,153
Hope Vale Aboriginal Shire Council	2,218	1,556	Townsville City Council	29,542	8,779
Ipswich City Council	23,256	55,731	Western Downs Regional Council	36,277	6,048
Isaac Regional Council	814	1,063	Whitsunday Regional Council	12,396	24,269
Kowanyama Aboriginal Shire Council	24,387	11,410	Winton Shire Council	7,617	7,871
Livingstone Shire Council	132	1,185	Wujal Wujal Aboriginal Shire Council	6,351	9,000
Lockhart River Aboriginal Shire Council	14,413	9,232	Yarrabah Aboriginal Shire Council	2,228	1,599
			Total	1,462,100	1,414,227
			Total Disaster recovery grants	2,365,393	1,974,626

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

	2025 \$'000	2024 \$'000
5. Employee expenses		
Employee benefits		
Wages and salaries	23,206	17,000
Annual leave levy	2,370	1,790
Long service leave levy	630	442
Employer superannuation contributions	3,175	2,422
Board fees	131	53
Other employee benefits	194	187
	29,706	21,894
Employee related expenses		
Payroll tax	1,456	1,079
Other employee related expenses	159	144
	1,615	1,223
Total	31,321	23,117

•vagues and salaries
Wages and salaries due but unpaid at reporting date are recognised in the Statement of
Financial Position at the current salary rates. As QRA expects such liabilities to be wholly
settled within 12 months of reporting date, the liabilities are recognised at undiscounted
amounts.

Sick leave entitlements are non-vesting and are only paid upon valid claims for sick leave by employees. Sick leave expense is expensed in the reporting period in which the leave is taken by the employee.

Annual and Long Service Leave

Annual and Long Service Leave
Under the Queensland Government's Annual and Long Service Leave Schemes, a levy is
made on QRA to cover the cost of employees' annual (including leave loading and oncosts) and long service leave. The levies are expensed in the period in which they are
payable. Amounts paid to employees for annual and long service leave are claimed from
the scheme quarterly in arrears.

Employer Superannuation Contributions

Contributions to superannuation funds are recorded as they become payable and QRA's legal or constructive obligation is limited to these contributions.

Employee related expenses

Emproyee related expenses

Payroll tax, workers' compensation insurance and fringe benefit tax (FBT) are
consequences of employing employees, but are not counted in an employee's total
remuneration package. They are not employee benefits and are recognised separately as
employee related expenses. QRA pays workers compensation insurance premiums to
WorkCover in Queensland in respect of its obligations for employee compensation.

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis at 30 June 2025 is:

	No.	No.
QRA employees	195	145
Total	195	145

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

6. Key management personnel and remuneration

(a) Key management personnel

QRA's responsible Minister is identified as part of QRA's key management personnel (KMP). MoG changes resulted in the transfer of responsibility for QRA moving from the Minister for Fire and Disaster Recovery and Minister for Corrective Services to the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers on 1 November 2024.

The following details for non-Ministerial KMP reflect those agency positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2024-25.

Position	Responsibilities under the Queensland Reconstruction Authority Act 2011	Contract classification and appointment authority	Name	Date appointed to/ or ceased from position
Chief Executive Officer (CEO)		Appointed by Governor in Council, s14 Queensland Reconstruction Authority Act 2011	Jake Ellwood	Appointed 20/03/2023
Chair		Appointed by Governor in Council, s30 Queensland Reconstruction Authority Act 2011	Katarina Carroll	Appointed 08/07/2024
Board Members	QRA performs its functions and exercises its	Appointed by Governor in Council, s30 Queensland Reconstruction Authority Act 2011	Kirsty Kelly Louise Abell Robert Glasser Greg Hallam Shane Chelepy Brendan Moon Clare Chapple Aysin Dedekorkut-Howes Lynette McLaughlin	Ceased 31/08/2024 Ceased 31/08/2024 Re-appointed 01/09/2024 Appointed 01/01/2023 Appointed 09/01/2023 Appointed 10/08/2023 Appointed 10/08/2023 Appointed 01/09/2024 Appointed 01/09/2024

^{1.} Suspended as a member for period of appointment as Acting Chairperson (10/08/2023 to 30/06/2024).

(b) Remuneration

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. QRA does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for QRA's non-Ministerial KMP is set by the Governor in Council.

Remuneration packages for KMP comprise the following components:

Short term expenses which include:

- Monetary Expenses: consisting of base salary, allowances and leave entitlements earned and expensed (including levies payable) for the entire year or for that part of the year during which the KMP occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
- Non-Monetary Expenses: consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

Post-employment expenses include superannuation contributions;

Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

No performance bonuses are paid.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

6. Key management personnel and remuneration (cont'd)

(b) Remuneration (cont'd)

The following disclosures focus on the expenses incurred by QRA that is attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

2024-25

		Short Term Expenses		Long Term Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
Position Name		Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	Jake Ellwood	409	-	10	29	-	448
Chair	Katarina Carroll ¹	83	-	-	10	-	93
Board Member	Louise Abell ²	2	-	-	-	-	2
Board Member	Kirsty Kelly ²	2	-	-	-	-	2
Board Member	Robert Glasser ³	12	-	-	1	-	13
Board Member	Greg Hallam	12	-	-	1	-	13
Board Member	Aysin Dedekorkut-Howes ⁴	10	-	-	1	-	11
Board Member	Lynette McLaughlin ⁴	10	-	-	1	-	11
Total		540	-	10	43	-	593

^{1.} Appointed 08/07/2024.

Shane Chelepy, Clare Chapple and Brendan Moon were not remunerated as they are Public Sector employees.

2023-24

			Short Term Long Tern Expenses Expenses		Post Employment Expenses	Termination Benefits	Total Expenses
Position	Name	Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	Jake Ellwood	437	-	11	36	-	484
Chair ¹	Michael Walsh	5	-	-	-	-	5
Board Member	Louise Abell	12	-	-	1	-	13
Board Member	Robert Glasser	12	-	-	1	-	13
Board Member	Kirsty Kelly	12	-	-	1	-	13
Board Member	Greg Hallam	12	-	-	1	-	13
Total		490	-	11	40	-	541

^{1.} Ceased 21/07/2023.

Shane Chelepy, Clare Chapple and Brendan Moon were not remunerated as they are Public Sector employees.

^{2.} Ceased 31/08/2024.

^{3.} Reappointed 01/09/2024

^{4.} Appointed 01/09/2024

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

	2025 \$'000	2024 \$'000	
7. Supplies and services	\$ 000	\$ 000	
Contractors	14,703	18,886	Contractors
ICT managed services	4,797	4,367	Contractors employed through labour hire agencies are not classified as employees. There
Occupancy costs	1,929	1,823	is no contractual relationship between the entity and the individual in the arrangement and are classified as supplies and services.
Travel	1,132	935	Occupancy costs
Supplies and consumables	2,659	3,059	Occupancy costs include QRA's operating lease rental. The payments for this operating
Other supplies and services	372	471	lease are representative of the pattern of benefits derived from the leased asset and are expensed in the periods in which they are incurred.
Total	25,592	29,541	
8. Depreciation and amortisation			Depreciation and Amortisation
Depreciation	3	3	Depreciation is principally related to office equipment and hardware. Amortisation is related to internally developed software for QRA's grant management system. The software had a
Amortisation	-	549	useful life of 5 years and is now fully amortised. Amortisation is calculated on a straight line
_			basis over the estimated useful life of the asset. Straight line amortisation is used reflecting the expected consumption of economic benefit on a progressive basis over the intangible's
Total	3	552	useful life. The residual value of the intangible asset is zero.
9. Other expenses			Audit and other assurance services fees
Audit and other assurance fees - external	557	545	Total audit fees quoted by the Queensland Audit Office (QAO) relating to the audit of the
			2024-25 financial statements of QRA is \$56,010 (2023-24: \$44,100) and for the audit of the 2023-24 Commonwealth DRFA Certificate which occurred in 2024-25 was \$183,475
Total	557	545	(2023-24: \$183,475). Other assurance services fees relating to the assurance engagement on controls of the DRFA Management system was \$317,750 (2023-24: \$317,750).
-	001	040	, , , , , , , , , , , , , , , , , , , ,
10. Cash and cash equivalents			Cash and cash equivalents
Cash at bank - Grant account	297	1	For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2025.
Cash at bank - Operating accounts	23,737	24,252	casii assets ilidude ali casii alid crieques receipted but not baliked at 50 Julie 2025.
			Grant funds are held in a separate bank account to operating funds. As advised by Queensland Treasury, this account is within the whole of Government offset facility with the
Total	24,034	24,253	Queensland Treasury Corporation and interest earned is credited to State Consolidated
•			Funds rather than QRA. QRA is not exposed to interest rate risk as all interest earned is credited to State Consolidated Funds.
11. Receivables			Receivables
GST receivable	25,825	29,361	Receivables are recognised at the amounts due at the time of service delivery. Settlement of these amounts is generally required within 30 days from invoice date.
Trade receivables	-	1,500	
Annual leave reimbursements	520	423	Credit risk exposure of receivables
Long service leave reimbursements	32	201	The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any provision for impairment. No receivables
-			impairment loss has been recognised in the 2024-25 financial year. No receivables are past due or impaired.
Total -	26,377	31,485	
12. Other Current Assets			Other Current Assets
Prepayments	901	589	Payments for goods and services which are to be provided in future periods are recognised as prepayments.
- -			
Total -	901	589	

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

	2025	2024	
	\$'000	\$'000	
13. Property, plant and equipment			Property, plant and equipment
Plant and equipment			Property, plant and equipment are measured at historical cost. Items of property, plant and equipment with a cost equal to or in excess of \$5,000 are recognised for financial reporting
At cost	29	29	purposes in the year of acquisition. Items with a lesser value are expensed.
Less: Accumulated depreciation	(27)	(25)	
Furniture and fittings			
At cost	5	5	
Less: Accumulated depreciation	(2)	(1)	
Total	5	8	
14. Payables Trade creditors Other payables	1,280 647	1,943 363	Payables Trade creditors are recognised for amounts payable in the future for goods and services received, whether or not billed to QRA and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are generally unsecured, not subject to interest charges and are normally settled within 20 to 30 days of invoice receipt.
Total	1,927	2,306	
15. Accrued employee benefits			Accrued employee benefits No provision for annual leave or long service leave is recognised in QRA's financial
Current accrued employee benefits			statements as the liability is held on a whole-of-government basis and reported in those
Annual leave levy payable	657	569	financial statements pursuant to AASB 1049 Whole of Government and General Government Sector Financial Reporting.
Long service leave levy payable Wages payable	160 133	135	
Wages payable	100		
Total	950	704	
16. Contributed Equity Net transfer in from other Queensland			Contributed equity The contribution of equity relates to \$1.739 million transferred to QRA in 2018 in relation to QRA assuming responsibility for administering the Natural Disaster Resilience Program
Government entity	1,739	1,739	(NDRP). The contribution related to savings realised in prior year programs.
Total	1,739	1,739	

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
17. Reconciliation of operating result to net cash flow from operating activities		
(Loss)/Profit for the year	(4,885)	19,241
Non-cash items included in operating result:		
Depreciation and amortisation expense	3	552
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	5,109	(16,625)
(Increase) in other current assets	(312)	(60)
(Decrease) in payables	(380)	(130)
Increase in accrued employee benefits	246	188
Net cash (Used)/Provided in operating		

QRA received grant advance funding from Queensland Treasury in 2010-11, 2011-12, 2013-14, 2016-17, 2019-20, 2021-22 and 2023-24 resulting in surpluses reported in the financial statements for those years. The losses for 2017-18, 2018-19, 2020-21, 2022-23 and 2024-25 were funded from the prior year surpluses.

18. Commitments

activities

Non-cancellable operating lease

Commitments under operating leases at reporting date are inclusive of non-recoverable GST and are payable as follows:

otal	3,391	5,539
ater than one year and not later than five ears	1,147	3,391
lot later than one year	2,244	2,148

Operating leases are entered into as a means of acquiring access to office accommodation. The Operating lease terms expire in December 2026. Lease payments are fixed with annual escalation of 3.5% in January of each year.

19. Related Parties

Transactions with other Queensland Government-controlled entities

QRA's predominate source of funding is grant funding from Queensland Treasury made through QFD (refer Note 2).

(219)

Disaster recovery grants are made to various Queensland Government controlled entities (refer Note 4).

QRA makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include officer interchange costs, payroll tax, workers compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

3,166

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

20. Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of QRA, the results of those operations, or the state of affairs of QRA in future financial years.

21. Other information

Taxation

QRA is exempt from income tax under the Income Tax Assessment Act 1936 and is exempted from other forms of Commonwealth taxation with the exception of FBT and GST. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note 11).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Insurance

QRA's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis.

Einancial Instruments

QRA's activities expose it to limited financial risk. QRA has implemented a financial risk management framework that seeks to minimise potential adverse effects on the financial performance of QRA.

QRA's financial instruments comprise of Receivables and Payables. QRA does not enter into transactions for speculative purposes, nor for hedging

Financial assets and liabilities are recognised in the Statement of Financial Position when QRA becomes party to the contractual provisions of the financial instrument, and are held at amortised cost.

QRA does not recognise any financial assets and liabilities at fair value. The fair value of Receivables and Payables is assumed to approximate the value of the original transaction.

Climate Risk

QRA considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

QRA has not identified any material climate related risks relevant to the financial report at the reporting date, however QRA continues to monitor the emergence of material climate-related risks that may impact the financial statements, including directives from Government or Queensland Treasury.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

22. Budget vs actual comparison

Statement of Comprehensive Income

	Variance Note	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance % of Budget
Income					
Grant revenue	v1	2,260,556	2,510,201	249,645	11%
Other revenue	_	-	420	420	100%
Total income		2,260,556	2,510,621	250,065	11%
Expenses					
Grant expenses	v2	2,198,975	2,458,033	(259,058)	-12%
Employee expenses	v3	26,797	31,321	(4,524)	-17%
Supplies and services	v4	34,170	25,592	8,578	25%
Depreciation and amortisation		2	3	(1)	-51%
Other expenses		612	557	55	9%
Total expenses	•	2,260,556	2,515,506	(254,950)	-11%
Operating result for the year		-	(4,885)	(4,885)	-100%
Total comprehensive loss for the year		-	(4,885)	(4,885)	-100%

Explanations of major variances

- v1 The increase in grant revenue is due to additional grants revenue required to fund the higher level of grants expenditure.
- v2 The increase in grant expenditure is mainly due to higher DRFA grant payments made to support recovery from the extensive disaster events that occurred in 2023–24. The budget for 2023-24 events' grant payments was originally established based on preliminary damage estimates which have proven to be understated as the full extent of damage was identified in 2024-25.
- v3 Employee expenses were higher than the budgeted figure due to additional full-time equivalent (FTE) positions recruited during 2024-25. The additional staff principally offset a reduction in the use of contractors by QRA, and were funded from lower contractor expenditure in supplies and services expenses. The additional roles were gradually recruited across the financial year.
- v4 Supplies and services expenses were lower than the budgeted figure mainly due to incurring less expenditure on QRA-led recovery programs funded through DRFA which were initially budgeted to be incurred mostly in 2024-25 but have been revised to match the multi-year delivery timeframes applicable to the programs. Additionally, QRA reduced its use of contractors during the year, partly offset by increases in employee expenses related to additional FTE positions filled in 2024-25.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

22. Budget vs actual comparison (cont'd)

Statement of Financial Position

	Variance Note	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance % of Budget
Current assets					_
Cash and cash equivalents	v5	21,639	24,034	2,395	11%
Receivables	v6	14,860	26,377	11,517	78%
Other current assets	_	528	901	373	71%
Total current assets		37,027	51,312	14,285	39%
Non-current assets	_				
Property, plant and equipment		7	5	(2)	-28%
Intangibles	-	1	-	(1)	0%
Total non-current assets	_	8	5	(3)	-37%
Total assets		37,035	51,317	14,282	39%
Current liabilities	-				
Payables		2,436	1,927	509	-21%
Accrued employee benefits	<u>-</u>	515	950	(435)	84%
Total current liabilities	_	2,951	2,877	74	-3%
Total liabilities	_	2,951	2,877	74	-3%
Net assets	_	34,084	48,440	14,356	42%
Equity					
Accumulated surplus		32,345	46,701	14,356	44%
Contributed equity		1,739	1,739	-	0%
Total equity	-	34,084	48,440	14,356	42%

Explanations of major variances

v5 Part of the variance for cash and cash equivalents (\$3 million) is attributable to a higher actual opening balance, compared to what was initially estimated in the budget, because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is due to the factors outlined in the explanations of major variances for the statement of cash flows.

v6 Current receivables are overall higher than budgeted mainly as a result of timing for GST to be refunded from the ATO.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

22. Budget vs actual comparison (cont'd)

Statement of Cash Flows

	Variance Note	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities					
Inflows:					
Grants	v7	2,260,556	2,510,201	249,645	11%
Other (including GST refunded from ATO and collected from customers)	v8	221,717	253,923	32,206	15%
Outflows:					
Employee costs	v9	(26,797)	(31,003)	(4,206)	16%
Supplies and services (including GST paid to suppliers)	v10	(255,794)	(274,750)	(18,956)	7%
Grants	v11	(2,198,975)	(2,458,033)	(259,058)	12%
Other	_	(705)	(557)	148	-21%
Net cash provided/(used) from operating activities	-	2	(219)	(221)	-11032%
Cash flows from financing activities					
Equity contribution		-	-	-	0%
	-				
Net cash provided by investing activities	_	-	-	-	0%
Net increase/(decrease) in cash and cash equivalents		2	(219)	(221)	-11032%
Cash and cash equivalents at beginning of reporting period		21,637	24,253	2,616	12%
Cash and cash equivalents at end of reporting period	-	21,639	24,034	2,395	11%

Explanations of major variances

- v7 The increase in grant inflows is due to additional grants revenue required to fund the higher level of grants expenditure.
- v8 The increase in other inflows is mainly due to additional GST received from the ATO as a result of the increase in grants funding received during 2024-25. This increase is partially offset by increases in GST paid to suppliers, recorded within Supplies and Services.
- v9 The increase in employee costs outflows is due to additional full-time equivalent (FTE) positions recruited during 2024-25. The additional staff principally offset a reduction in the use of contractors by QRA, and was funded from lower contractor expenditure in supplies and services expense. The additional roles were gradually recruited across the financial year.
- v10 The increase in supplies and services outflows is mainly due to additional GST paid to suppliers as a result of the increase in grant expenditure outflows during 2024-25 relative to budget. This increase is partially offset by increases in GST refunded from the ATO, recorded within other inflows.
- v11 The increase in grant outflows is mainly due to higher DRFA grant payments made to support recovery from the extensive disaster events that occurred in 2023–24. The budget for 2023-24 events' grant payments was originally established based on preliminary damage estimates which have proven to be understated as the full extent of damage was identified in 2024-25.

CERTIFICATE OF THE QUEENSLAND RECONSTRUCTION AUTHORITY

These general purpose financial statements have been prepared pursuant to the provisions of section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 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:

- (i) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (ii) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of QRA for the financial year ended 30 June 2025 and of the financial position of QRA at the end of that year; and

We acknowledge 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.

Major General Jake Ellwood (Retd)

Chief Executive Officer

Katarina Carroll
Chairperson

Queensland Reconstruction Authority

Date: 19 August 2025

Queensland Reconstruction Authority

Date: 19 August 2025



INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Reconstruction Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Reconstruction Authority.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025 but does not include the financial report and our auditor's report thereon. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.



Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity'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 entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2025:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

21 August 2025

Vaughan Stemmett as delegate of the Auditor-General

Queensland Audit Office Brisbane

Appendix 1

Ministerial Directions

Under Section 12(3)(a) of the QRA Act, QRA must include in its annual report details of any direction or notice given by the Minister during the financial year to which the report relates.

A ministerial direction was signed on 24 July 2024 by the then Minister responsible for QRA, the Honourable Nikki Boyd, Member for Pine Rivers, directing QRA to administer DRFA funding across the 2024–25 financial year.

Performance indicators and service standards

Coordination of disaster recovery and resilience activities

Service area objective

To support Queensland communities by coordinating rapid restoration and recovery following disasters and undertaking activities that assist communities to build their resilience to future events, while demonstrating accountability in the use of disaster and resilience funding.

Description

QRA actively manages Queensland's program of recovery and reconstruction works within disaster impacted communities to ensure timely delivery of outcomes, value for money is achieved and expenditure claimed is eligible for Australian Government reimbursement under the DRFA.

QRA also leads the coordination of whole-of-government policies for ensuring Queensland and its communities effectively and efficiently recover from the impacts of disasters; and improving the resilience of communities for potential disasters , including increasing public awareness to ensure communities are prepared for future disaster events through education initiatives such as *Get Ready Queensland* and *If It's Flooded, Forget It*; and coordinating the delivery of betterment and other disaster resilience building programs.

Service standards	2024–25 Target/ Est	2024–25 Est. Actual	2025–26 Target/ Est
Effectiveness measure			
Percentage of reconstruction projects completed within DRFA required timeframes and eligible for reimbursement from the Australian Government	100%	100%	100%
Percentage of Queenslanders that intend to take action to increase preparedness following exposure to Get Ready Queensland Campaign	80%	78%	80%
Effectiveness measure			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ¹	<\$25.00	\$2.41	< \$ 5.00
Net assets	48,440	53,325	

Notes

1. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the nature and scale of disaster events that impacted the state during the current year meaning that QRA was able to effectively meet recovery requirements through utilisation of existing operational capacity despite the significant extent and quantum of damage.

Appendix 3

Government Bodies

Queensland Reco	nstruction Board
Act or instrument	Queensland Reconstruction Authority Act 2011
Functions	 The functions of the board are to: set the strategic priorities for the Authority make recommendations to the Minister about priorities for community infrastructure, other property and community services needed for the protection, rebuilding and recovery of affected communities, and the need for declaration of declared projects and reconstruction areas ensure the authority performs its functions and exercises it powers in an appropriate, effective and efficient way.
Achievements	 The achievements of the board during 2023–24 include: eight meetings held over the course of 12 months review of strategic vision, purpose and objectives for QRA, for the period 2022–26 provision of quarterly reporting to the Deputy Premier on QRAs functions and activities for the related quarter engagement with key state and federal stakeholders on matters relating to Authority.
Financial reporting	Not exempted from audit by the Auditor-General and Transactions of the entity are accounted for in the financial statements.

Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Katarina Carroll (Appointed 08/07/2024)	8	\$85,000 pa	N/A	\$83,000
Member	Shane Chelepy	3	N/A – Public Sector employee	N/A	N/A
Member	Louise Abell (Ceased 31/08/2024)	1	\$12,000 pa	N/A	\$2,000
Member	Clare Chapple	5	N/A – Public Sector employee	N/A	N/A
Member	Dr Robert Glasser (Re-appointed 01/09/2024)	7	\$12,000 pa	N/A	\$12,000
Member	Greg Hallam	5	\$12,000 pa	N/A	\$12,000
Member	Kirsty Kelly (Ceased 31/08/2024)	Nil	\$12,000 pa	N/A	\$2,000
Member	Brendan Moon	8	N/A – Public Sector employee	N/A	N/A
Member	Aysin Dedekorkut-Howes (Appointed 01/09/2024)	6	\$12,000 pa	N/A	\$10,000
Member	Lynette McLaughlin (Appointed 01/09/2024)	7	\$12,000 pa	N/A	\$10,000
No. scheduled meetings/ sessions	8				
Total out of pocket expenses	\$807.27 out of pocket expenses during 2024–25 were re-imbursed to board members and chairperson				

Appendix 4

Annual Reporting Requirements 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	4
Accessibility	Table of contents Glossary	ARRs – section 9.1	3 54
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	2
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	7
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	9
	Agency objectives and performance indicators	ARRs – section 11.2	9
	Agency service areas and service standards	ARRs – section 11.3	50
Financial performance	Summary of financial performance	ARRs – section 12.1	25
Governance –	Organisational structure	ARRs – section 13.1	18
management and structure	Executive management	ARRs – section 13.2	18
Suucture	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	51
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	23
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	9
	Queensland public service values	ARRs – section 13.6	24
Governance – risk management and accountability	Risk management	ARRs – section 14.1	21
	Audit committee	ARRs – section 14.2	N/A
	Internal audit	ARRs – section 14.3	21
	External scrutiny	ARRs – section 14.4	21
	Information systems and record keeping	ARRs – section 14.5	22
	Information Security attestation	ARRs – section 14.6	22

Governance –	Strategic workforce planning and performance	ARRs – section 15.1	23
human resources	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment	23
		ARRs – section 15.2	
Open Data	Statement advising publication of information	ARRs – section 16	2
	Consultancies	ARRs – section 31.1	data.qld.gov.au
	Overseas travel	ARRs – section 31.2	data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	data.qld.gov.au
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	46
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	47

Glossary

ARRs	Annual report requirements for Queensland Government agencies	NFWINP	National Flood Warning Infrastructure Network Program
The Bureau	The Bureau of Meteorology	NQRP	North Queensland Resilience Program
CEO	Chief Executive Officer	PDA	Performance Development Agreement
CFO	Chief Finance Officer	QAO	Queensland Audit Office
DTMR	Department of Transport and Main Roads	QDMC	Queensland Disaster Management Committee
DRF	Disaster Ready Fund	QFRMF	Queensland Flood Risk Management Framework
DRFA	Disaster Recovery Funding Arrangements	QPS	Queensland Police Service
DRM	Disaster Risk Management	QRA	Queensland Reconstruction Authority
eDRMS	electronic Document and Records Management System	QRA Act	Queensland Reconstruction Authority Act 2011
FAA	Financial Accountability Act 2009	QSDR	Queensland Strategy for Disaster Resilience
FPMS	Financial and Performance Management Standard 2019	QT	Queensland Treasury
FRRG	Functional Recovery and Resilience Group	Retd	Retired
FRMP	Flood Risk Management Program	RHF	Resilient Homes Fund
FTE	Full-Time Equivalent	RLO	Regional Liaison Officer
FWIN	Flood Warning Infrastructure Network	RRO	Resilience and Recovery Officer
GiS	Geospatial Information System	RM	Reconstruction Monitoring
КМР	Key Management Personnel	SRC	State Recovery Coordinator
GRQ	Get Ready Queensland	SRRG	State Recovery and Resilience Group
LGA	Local Government Areas	SRRP	State Recovery and Resilience Plan
LGAQ	Local Government Association of Queensland	The Code	Code of Conduct for the Queensland Public Service
NEMA	National Emergency Management Agency		