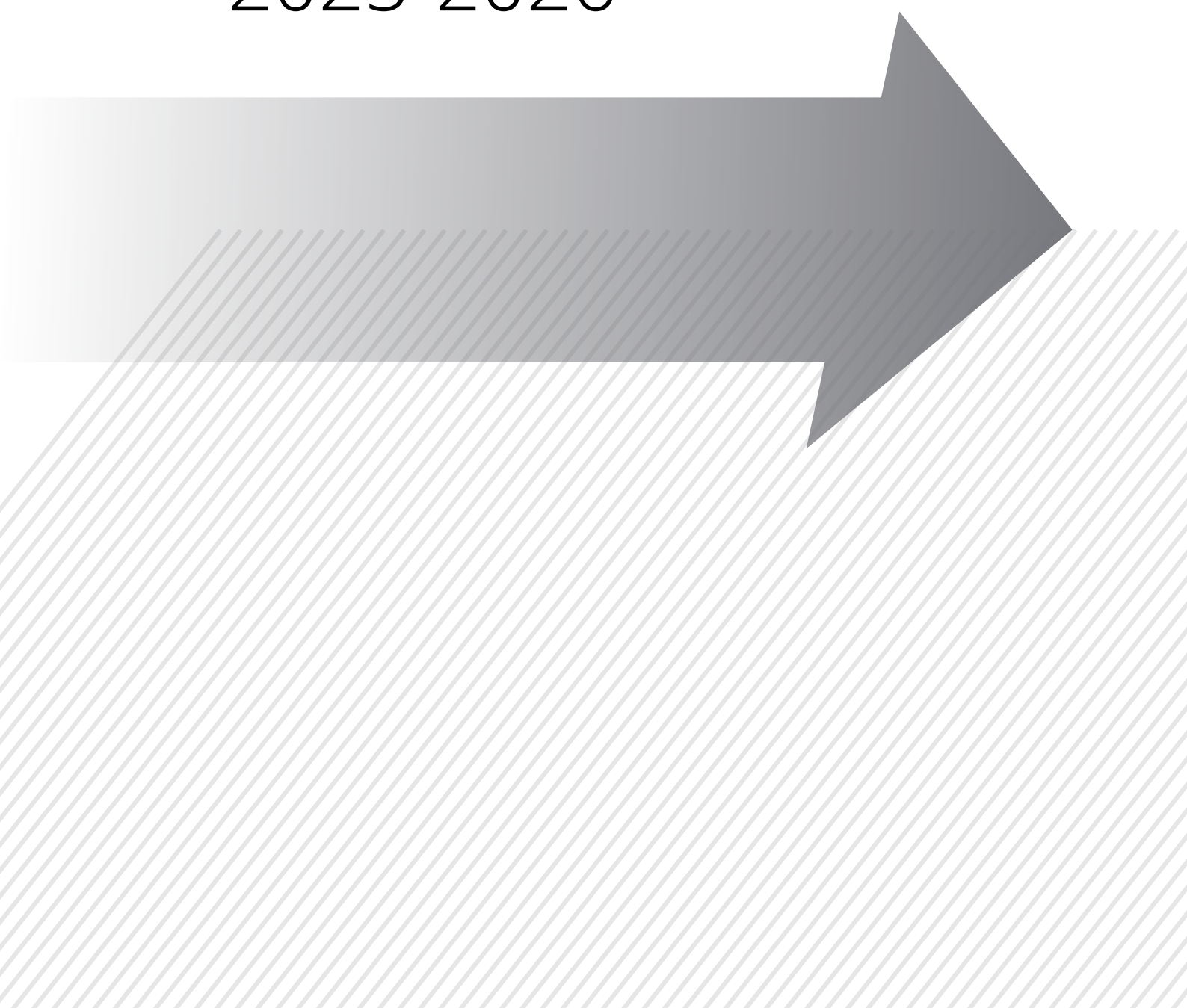


Queensland Reconstruction Authority

Annual Report

2025-2026



Accessibility

This Annual Report provides information about the Queensland Reconstruction Authority's financial and non-financial performance for 2025–26. 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.

Interpreter Services



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Accessing the report

Readers are invited to view the Queensland Reconstruction Authority Annual Report 2025–26 at QRA's website at: www.qra.qld.gov.au/about-us/annual-reports

Hard copies of this report are available from QRA by request at:
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18 August 2026

The Honourable Ann Leahy MP
Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers
Member for Warrego

Email: fdr@ministerial.qld.gov.au

Dear Minister Leahy

I am pleased to submit for presentation to the Parliament, the Annual Report 2025-2026 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 54 of this annual report.

Yours sincerely



Jane McNamara
Chairperson
Queensland Reconstruction Board
Queensland Reconstruction Authority

Message from the Chairperson

Year after year, Queensland is experiencing more frequent and impactful severe weather events.

Our way of life is being challenged, and our unwanted reputation as Australia's most disaster affected state continues to grow.

Current evidence suggests we'll retain that dubious honour for the foreseeable future. Cyclones, monsoonal rains, storms and bushfires since 1 July 2025 have seen a 10 per cent jump in the total number of disasters that have impacted Queensland since the summer of 2010–11.

Over 16 disaster seasons, this state has now experienced a staggering 149 disaster events.

In the past 12 months, severe weather affected almost every corner of Queensland.

Of the 14 disasters that hit Queensland in that time, none had a greater impact than the prolonged monsoonal event that brought devastation to much of Queensland from Christmas Eve 2025.

The longest and most damaging event of the season, the Queensland Monsoon Trough, Cyclone Koji, Cyclone Narelle and Severe Weather event, was an unwelcome gift that continued to evolve and stretched out until April.

In total, 76 of Queensland's 77 local government areas (LGA), and one town authority, were activated for some form of assistance under the joint Commonwealth-state Disaster Recovery Funding Arrangements (DRFA) in 2025–26.

And, for the first time ever, every Queensland LGA now has an active reconstruction program through the DRFA.

There is much work to be done to help affected communities not just recover, but to become stronger and more resilient to the impacts of severe weather.

Queenslanders have never been in greater need of the support provided by the Queensland Reconstruction Authority (QRA).

In response to the 2025–26 disaster season, QRA worked tirelessly to facilitate the roll out of targeted DRFA extraordinary support packages totalling more than \$222 million to address all aspects of disaster recovery.

Included in those packages is almost \$90 million in Betterment funding earmarked for major resilience-building upgrades to vital infrastructure across Queensland, including the Flinders Highway and the Mackay-Eungella Road.

Complementing that, is the Queensland Government's guaranteed annual Betterment investment, delivered under the \$450 million Queensland Resilience and Risk Reduction Program (QRRRP).

QRRRP projects are strengthening disaster resilience across regional Queensland in places like the Lockyer Valley, Quilpie, Cloncurry, and several Indigenous communities on Cape York.

During the 2025–26 disaster season, we again witnessed heartbreaking scenes of communities dealing with repeated disaster events in close succession.

Severe weather takes a terrible toll on infrastructure, homes, businesses, primary production, recreational facilities and, of course, people, and concurrent events happening in short bursts only adds to the challenges we face.

The effects of a disaster on people are not always as obvious as the impacts seen to roads and structures, but they're often every bit as devastating.

To assist those hardest hit by severe weather, more than \$21.8 million in DRFA hardship assistance has been paid out, helping 105,150 Queenslanders.

The exceptional and necessary level of support that QRA has delivered over this past year has only been possible with the financial support of the Australian Government provided through the DRFA. However, continued support at this level is now at severe risk through reforms to disaster recovery funding recently announced by the Australian Government, and QRA will have an important role over the coming year as the state seeks to ensure Queensland communities are not left worse off by any changes to the DRFA.

While financial assistance is crucial in times of need, it needs to be delivered with empathy and understanding.

In that regard, I proudly acknowledge the work of every QRA officer who is delivering for Queensland with exceptionally high standards.

The authority has wholeheartedly embraced the Queensland Government's mantra of 'no daylight between response and recovery.'

Throughout another long disaster season, QRA officers were on the frontline working closely with affected communities, councils, first responders, and all stakeholders to drive recovery efforts, professionally and with genuine compassion.

I want to also acknowledge the important contributions of the entire Queensland Reconstruction Board, a group vital for the governance and direction of the authority.

QRA continues to lead the nation when it comes to disaster recovery, resilience and preparedness, and Queenslanders can take great pride and confidence in that.



Jane McNamara
Chairperson
Queensland Reconstruction Board

Message from the CEO

Our changing climate is increasing the rate and complexity of disaster events. For compelling evidence of this, we need to look no further than the 2025–26 disaster season.

Severe storms that battered South East Queensland in November 2025, struck areas that rarely experience weather of such ferocity and force. Then, off the back of that intense period was a seemingly relentless deluge that began on Christmas Eve and extended through to late April 2026.

Flooding caused by months of monsoonal rain and Tropical Cyclones Koji and Narelle devastated many communities, some more than once, and the images of impacted homes, infrastructure, livestock and property will remain long in the memory.

In January 2026, the Central Queensland town of Clermont was isolated by floodwaters that affected homes, cut power to hundreds of residents, and even threatened the town's iconic piano in the tree.

Of course, more active and volatile disaster seasons come with a corresponding spike in damages and recovery costs.

This is reflected in our active delivery program of works, currently estimated at over \$17.6 billion comprising of works from 61 events between 2021–22 and 2025–26.

The fact that all of Queensland's 77 LGAs, and one town authority, have an active reconstruction program under the joint Commonwealth-state DRFA is proof that no matter where you live or work in Queensland, severe weather is not a matter of if, but when.

The DRFA provides a financial safety net so the burden of disaster recovery doesn't have to be shouldered by a single level of government alone.

The successful current DRFA framework sees local, state and federal governments working in lockstep for the benefit of all Queenslanders affected by disasters.

Through the DRFA, QRA ensures the rapid delivery of relief payments, infrastructure restoration and economic recovery measures to help communities in need. The DRFA also continues to prove its worth when it comes to building greater disaster resilience across our state.

We know preparing for, responding to and recovering from the impacts of disasters is no simple task.

It's a huge responsibility, and one that QRA staff take very seriously. Their commitment, passion and professionalism is evident every day, but never more so than during disaster events.

Those qualities came to the fore again throughout the 2025–26 disaster season, with QRA staff wasting no time in ensuring disaster impacted communities received the support they desperately needed.

Among the many positive outcomes achieved for communities was an expansion of the Stronger Homes Grant to help more Queenslanders build resilience into their properties, increased Disaster Recovery Grant caps, and an uplift to disaster loans for primary producers up to \$2 million, recognising the profound impacts this disaster season has had on our agriculture sector.

These outcomes and others build on the extensive assistance activated for personal hardship, councils, farmers, small businesses, not-for-profits, sport and recreation groups, and the state's environmental recovery.

We continue to work closely with all impacted councils and communities to ensure they have the necessary support to recover in full.

Creating stronger, safer Queensland communities is not something we do in isolation. We don't operate in a vacuum.

We place a high value on our relationships with the many organisations we partner with, to deliver our resilience-building work.

This includes councils, state and federal agencies, community groups, and Suncorp, the long-standing sponsor of our Get Ready Queensland (GRQ) program to build community resilience and household preparedness. As disaster events evolve and become more complex, we must remain agile to meet the challenges that inevitably lie ahead.

QRA has a responsibility to Queenslanders to continually learn and grow to ensure we constantly improve and deliver our services to the highest standards.

Disaster events will continue to impact Queensland, and we need to make sure we are as prepared as we can be to overcome all adversities faced.

Our commitment to QRA's values keeps us in good stead to support our fellow Queenslanders through recovery and with resilience.



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 the 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 the future, exposing 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 2025–26 disaster season, 14 separate disaster events occurred with 76 of 77 LGAs and one town authority activated for support under the joint Commonwealth-state 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, \$222 million of extraordinary DRFA packages have so far been established by QRA to address the targeted needs of affected regions and help towns and cities increase their resilience to future disaster events.

On 5 June 2026, the Australian Government announced significant proposed changes to the DRFA.

These changes were linked to the *Independent Review of Commonwealth Disaster Funding*, authored by Mr Andrew Colvin AO APM and released on 25 October 2024.

QRA will work closely with the state, local government and other stakeholders in its response to the Australian Government with the aim of ensuring Queensland communities are not left worse off by any changes to disaster recovering funding.

Strategic opportunities and risks

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

Our opportunities

- Work with state and national partners to develop contingency plans to address strategic risks and develop strategies to mitigate specific impacts for recovery operations and activities.
- Empower individuals to increase resilience through a tailored education program, providing practical ways to prepare, adapt and self-recover in a changing climate.
- Manage the net efficiencies realised from the DRFA and coordinate the allocation of these funds over successive financial years to strategic disaster mitigation and resilience programs in accordance with the DRFA Efficiencies Framework.
- Continue to work with partners to improve our communication channels to provide trusted and correct information.
- Participate in the Queensland Disaster Management Exercise Group to support preparedness, response and transition to recovery.
- Support resilient land use planning and building codes through provision of expert advice and data on disaster risk knowledge and analysis.
- Capture work underway to include resilience as an objective in the *National Construction Code* and explore partnerships to support, pilot and demonstrate resilient housing design.
- Support actions to develop disaster management as a profession and work with national partners to identify future skills and capabilities required in the emergency management workforce.
- Leverage our understanding and explore research opportunities with ongoing and predicted demographic change to revise recovery processes so they address the needs and realities of our current and future population.

Our key strategic challenges

- Queensland experiences a catastrophic disaster event, overlaying events or other external impacts that overwhelm resources and compromises community needs.
- Community disaster fatigue and decreased resilience from increasingly frequent disasters slows down or prevents delivery of effective recovery and resilience outcomes.
- A constrained fiscal environment restricts access to and availability of national disaster funding arrangements.
- Australian Government changes to the DRFA result in Queensland communities being worse off.
- The risk of misinformation and disinformation impacting recovery.
- Vulnerable critical infrastructure and the reliance on telecommunications and power in population centres leads to increasingly severe impacts from failure.
- Land use planning frameworks and building codes do not keep pace with demand to incorporate climate appropriate designs to improve structural resilience to disaster impacts.
- Recovery programs of work exceed market capacity to deliver on time and within budget due to factors such as competing demand, workforce or volunteer availability or fatigue, and challenges in remote communities such as higher construction costs and ongoing impacts of wet seasons.
- Economic vulnerability and demographic changes (such as an aging population, and increase in one-person households, urban density and urban sprawl, rural depopulation, and international and domestic migration) are not adequately recognised.

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.

We respect, protect and promote human rights in everything we do through the five Queensland Government public service values: customers first; ideas into action; unleash potential; be courageous; and empower people.

Human rights

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

One complaint relating to the *Human Rights Act 2019* was received by QRA during the reporting period.

Lead state recovery under a changing climate

Our objectives

- QRA has identified and planned for assessed risks emerging from challenges over the next ten years.
- QRA supports Queensland communities to recover as soon as possible after a disaster.
- Deliver value for money and strong governance in administering state and Commonwealth funding programs.

Our achievements

- Secured over \$222 million in DRFA extraordinary assistance packages to support recovery needs arising from the 2025–26 events, including recovery packages focused on supporting primary producers, small business and industry recovery as well as mental health and community health and wellbeing.
- Sought and managed \$90 million in recovery linked to Betterment funding for major resilience-building upgrades to vital infrastructure across Queensland, including the Flinders Highway and the Mackay-Eungella Road.
- 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 councils activated under the DRFA for the 14 events that impacted the state in the 2025–26 disaster season.
- Coordinated delivery of the active disaster recovery and resilience program valued at over \$17.6 billion, comprising works from 61 events across 2021–22 to 2025–26.
- Successful acquittal of \$3.409 billion of disaster recovery expenditure incurred by the state through the 2025–26 DRFA claim process, thereby securing Commonwealth contributions of \$2.342 billion DRFA funding for Queensland.

Strengthen resilience through preparedness

Our objectives

- Queenslanders are more informed about their risk and how to recover from disaster.
- Local governments have access to, and use fit for purpose tools, infrastructure and information that inform disaster risk.
- Local governments and other delivery agents have the capability and capacity to deliver recovery activities and strengthen resilience.

Our achievements

- Continued to work with councils to assist in the ongoing implementation of councils' local event-specific recovery plans and local resilience action plans.
- Chaired the State Recovery and Resilience Group (SRRG)—the lead recovery and resilience committee for Queensland—with three ordinary and four extraordinary SRRG meetings held in 2025–26.
- Supported Queensland's five Functional Recovery and Resilience Groups (FRRG) ensuring the planning and implementation of Queensland's whole-of-community recovery activities, incorporates resilience.
- Coordinated GRQ online severe weather emergency planning tool with over 48,000 households commencing their plans online during 2025–26.
- Broadcast the *If it's Flooded, Forget it* (IIFFI) ad with over 69 million impressions, with 77 per cent of Queenslanders recalling at least one of the 2025–26 campaign messages.
- Successfully rolled out the GRQ campaign *Weather Doesn't Plan, But You Can* with over 250,000 visits to the website during the campaign period.

Invest in betterment and disaster risk reduction for resilience

Our objectives

- QRA understands and clearly articulates the need for resilience investment with a clear 'business as usual' option and demonstration of economic, social and mental health outcomes.
- QRA supports resilient and climate appropriate land use planning, building codes and climate appropriate design supporting the need for new housing for a growing population through provision of expert advice.

Our achievements

- Developed a Queensland Hazard and Risk Assessment Framework (QHRAF) and tool to establish a consistent state-wide approach, enhancing Queensland's understanding of risk, supporting decision-making and strengthening local government capacity.
- Allocated \$140 million under round one of the \$450 million QRRRP to 16 high-priority disaster resilience and mitigation projects.
- Administered \$190 million of other 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 (ERF), and GRQ.
- Continued the delivery of the \$49 million Flood Risk Management Program, with 39 Queensland councils funded to deliver more than 200 combined projects to manage their local river, creek and overland flood risks.
- Worked with local and Australian governments to support the transition, upgrade and ongoing maintenance of high-risk gauges and faster access to flood data.
- 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.

A capable and empowered team

Our objectives

- QRA has a strategic workforce plan, outlining future resourcing requirements and plans to build capacity.
- A capable and trained workforce, with QRA respected and consulted for its body of knowledge and expertise in recovery and resilience.
- Leverage technology, continuous improvement and lessons management to build innovation and agility to meet current and emerging recovery needs.

Our achievements

- Launched QRA's first ever Strategic Workforce Plan in September 2025. The plan seeks to empower the workforce and is designed to ensure that QRA has the right people, with the right skills, ready to deliver on QRA's important mandate.
- Updated the Disaster Recovery Coordination (DRC) Handbook ahead of the 2025–26 high risk weather season to embed lessons identified through annual mid-season and after-action reviews, supporting a culture of continuous improvement and lessons management.
- Completed structured internal after-action review sessions across all the disaster recovery coordination functions to capture operational observations from the 2025–26 higher risk weather season.
- Conducted a lessons management pilot on the DRC function within QRA. The pilot identified several observations and insights. Implemented improvements to processes ensuring QRA is effectively supporting the recovery of Queenslanders following a disaster event.
- Implemented cybersecurity business improvements for cyber preparedness operations. The exercise provided recommendations for consideration for future cyber enhancements across QRA.
- Implemented a security incident and event monitoring platform, allowing monitoring of the security signals across QRA systems and applications, providing a streamlined flow of actionable security data.

Our performance

This section highlights QRA's achievements and performance in 2025–26.

Disaster Recovery and Resilience Funding

During 2025–26, QRA managed delivery of an active program related to recovery from 61 disaster events that have impacted the state since 2021–22 and the building of disaster resilience with an estimated value of \$17.6 billion.

The following figure shows the status of QRA's active delivery program as at 30 June 2026:

Current statewide program:

2021–22:

- 9 events
- 66 councils activated for DRFA assistance
- \$4.93 billion value
- \$3.73 billion expenditure
- \$3.88 billion estimated final cost
- Deadline – 30 June 2024
- 96 per cent complete (remainder under Extension of Time).

2022–23:

- 8 events
- 57 councils activated for DRFA assistance
- \$1.31 billion value
- \$899.2 million expenditure
- \$0.99 billion estimated final cost
- Deadline – 30 June 2025
- 91 per cent complete (remainder under Extension of Time).

2023–24:

- 13 events
- 66 councils activated for DRFA assistance
- \$3.86 billion value
- \$1.93 billion expenditure
- \$3.37 billion estimated final cost
- Deadline – 30 June 2026
- 57 per cent complete (remainder under Extension of Time).

2024–25:

- 17 events
- 73 councils activated for DRFA assistance
- \$5.33 billion value
- \$1.03 billion expenditure
- \$5.08 billion estimated final cost
- Deadline – 30 June 2027
- 20 per cent complete.

2025–26:

- 14 events
- 76 councils activated for DRFA assistance
- \$2.14 billion value
- \$40.1 million expenditure
- \$2.14 billion estimated final cost
- Deadline – 30 June 2028
- 2 per cent complete.

Almost \$2.14 billion of the recovery and resilience program was initiated during the year from 14 events that impacted the state, resulting in 76 of the state's 77 councils and one town authority being activated for assistance under DRFA in 2025–26.

These significant events compounded an already enormous program in delivery following four earlier years of intense disasters, including the massively destructive 2024–25 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. QRA paid out more than \$3.15 billion in 2025–26 to support and progress recovery and made considerable headway in meeting key milestones in the state's recovery programs.

During 2025–26, QRA made progress towards finalising the 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.

In addition to managing the delivery of disaster recovery works on the ground, QRA also successfully managed the acquittal of \$3.409 billion of disaster recovery expenditure incurred by the state through the 2025–26 DRFA claim process.

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 2026 and formally accepted and acquitted the state's claim in June 2026, resulting in the state securing \$2.342 billion of Commonwealth funding.

Since its establishment in 2011, QRA has managed a disaster recovery program worth more than \$31 billion, acquitted approximately \$25 billion of DRFA expenditure and secured more than \$17 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 2025–26 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. QRA continues to lead the new resilience functions of state-level hazard and risk and chairing the SRRG.

State Recovery and Resilience Group

During 2025–26, QRA continued chairing the SRRG with the group reporting to the Queensland Disaster Management Committee through the State Recovery Policy and Planning Coordinator, a position held by the QRA CEO. The SRRG's purpose is to implement decisions of the Queensland Disaster Management Committee to achieve recovery and resilience in Queensland.

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.

The SRRG has developed a workplan for 2025–2027 with lines of effort for each of the state resilience priorities for this period. The SRRG continues to progress the workplan, with three actions completed and closed out in 2025–26.

In total, three ordinary and four extraordinary SRRG meetings were held in 2025–26.

Functional Recovery and Resilience Groups

The 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 – Building, Economic, Environment, Human and Social, and Roads and Transport – supporting local governments 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.

Hazard and risk

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

As part of this responsibility, QRA has continued to develop the QHRAF which includes a methodology and GIS-based risk assessment tool to replace the former Queensland Emergency Risk Management Framework (QERMF).

The design of the QHRAF has been informed by several rounds of consultation with disaster management stakeholders, local governments and state agencies, including a series of regional demonstration and feedback sessions held.

Pilot testing commenced early 2026, with the QHRAF being provided to a select number of councils. Feedback received has informed further refinements to the QHRAF documentation and GIS tool.

The QHRAF is to be released in late 2026, subject to Queensland Government consideration.

Strategic flood risk management

In line with the Queensland Flood Risk Management Framework, QRA led various strategic flood risk management projects in 2025–26 that support councils and communities to mitigate, understand and manage flood risk and flooding events.

QRA has continued to support councils to implement flood studies and other flood risk management projects under the \$49 million Flood Risk Management Program (FRMP), made available following the 2021–22 flood events.

Through this investment, QRA is delivering over 200 projects, comprising a range of flood risk management activities across the 39 councils hardest hit by the floods. This project is due to be delivered by December 2026.

QRA has also continued to deliver its new Flood Information Portals project which will deliver an online solution for the 39 eligible local governments to support homeowners and residents to access flood risk information for improved flood awareness and preparedness. This online platform will be released to the public by December 2026.

QRA has also continued to develop plans for flood risk management programs in the Far North of the state following Tropical Cyclone Jasper, and in the South West of the state following record flooding in 2025. These projects will develop a significant uplift in flood risk awareness and deliver projects aimed at building resilience across these regions.

Queensland Strategy for Disaster Resilience 2022–2027

The QSDR 2022–27 promotes a systems approach to resilience that connects with a range of agencies and sectors to deliver improved outcomes for Queensland.

In 2026–27, QRA will commence a comprehensive review of the QSDR, with the aim of releasing an updated strategy by June 2027. The comprehensive full-term review will build on lessons learned from implementing the current QSDR for 2022–2027 and strengthen the links with risk management frameworks and local and state priorities to enhance the disaster resilience of Queensland communities.

Resilience funding

During 2025–26, QRA administered \$342 million of resilience-focused funding through several different programs outside of the DRFA, including the North Queensland Resilience Program (NQRP), Disaster Ready Fund (DRF), ERF, QRRRP and GRQ.

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.

On 17 November 2025, 18 projects were approved for Queensland, with a total Commonwealth funding contribution of \$51.8 million under round three of the DRF, the Australian Government's disaster reduction initiative.

The DRF Round four opened for applications on 29 May 2026, with a funding pool of \$142.477 million and subsequently closed on 1 July 2026, with the Commonwealth planning to announce successful projects in late October 2026.

Queensland Resilience and Risk Reduction Program

The QRRRP is the state's new approach to providing a strategic, annual funding program. The \$450 million QRRRP was announced as part of the 2025–26 Queensland Budget and is jointly funded by the Commonwealth and the state through efficiencies realised during the delivery of Queensland's DRFA reconstruction program.

The QRRRP aims to improve the state's resilience to future disaster events across three key streams:

- Stream 1 – Queensland Betterment Fund: to support the delivery of identified high priority, large-scale betterment infrastructure projects.
- Stream 2 – Queensland Resilience and Risk Reduction Fund: to support delivery of targeted projects that reduce risk and build long-term resilience.
- Stream 3 – Hazard and Risk Priorities Fund: to support delivery of contemporary disaster risk assessments and priority flood risk management projects that address identified risks and build future preparedness and resilience.

Round one of the QRRRP was approved in 2025–26 and is currently delivering 16 projects for a total funding amount of \$140 million. This includes major Betterment projects such as the Gairloch to Ripple Creek upgrade on the Bruce Highway, the Curzon Street Bridge raising in Rocklea, and improvements to Mount Isa-Duchess Road in North West Queensland.

QRRRP Round one is also funding resilience works to water treatment plants in Kuranda and Mapoon, the duplication of Carpentaria Shire's raw water main, and flood mitigation efforts in South West Queensland, among other projects.

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 930 Betterment projects across Queensland have been approved, with more than \$1.1 billion allocated across 12 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 severe flooding across much of the state in 2025–26, the Queensland Government secured \$89.91 million in Betterment funding through Category D of the DRFA.

This investment will repair and build more resilience into vital infrastructure such as the Flinders Highway, Mackay-Eungella Road, and key regional bridges, crossings and floodways. During the year, the Queensland Government also committed \$40 million annually towards the Queensland Betterment Fund, delivering high priority betterment infrastructure projects under the QRRRP.

Get Ready Queensland

GRQ is a year-round, all hazards, resilience building program coordinated by the QRA 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 Queensland week

GRQ week is an annual state-wide community engagement initiative 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 2025, GRQ week took place from 7 to 13 October and included simultaneous launch events in Brisbane and Townsville. GRQ week was a huge success in 2025 with 55 events (compared to 19 in previous year) across the state, with 33 councils delivering local initiatives.

GRQ Ambassador Johnathan Thurston launched GRQ week and the '*Weather Doesn't Plan, But You Can*' advertising campaign as well as a series of large format severe weather timelines for the South West and North Queensland Regions. Johnathan Thurston also visited Thargomindah and Cunnamulla during GRQ week, drawing massive local crowds for conversations about disaster readiness.

GRQ week reached over 2.02 million Queenslanders through strong digital and media coverage across the state, generating significant advertising value.

Building a culture of preparedness

The GRQ state-wide advertising campaign featuring Johnathan Thurston returned for a second year on 7 October 2025, to coincide with GRQ week. The '*Weather Doesn't Plan, But You Can*' campaign ran for six weeks until 16 November 2025. The campaign had a strong focus on digital and community-based advertising, reflecting how people now access information and helping to maximise reach within available budgets.

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

During the 2025 campaign period, GRQ website views were up by 50 per cent, with over 243,000 views.

Post-campaign evaluation revealed strong recognition and positive engagement among the primary target audience (24 to 40 year olds with dependents). 69 per cent of the target audience recalled seeing the campaign, and of those:

- 93 per cent said it gives good reasons why we should take time to make a plan for severe weather
- 94 per cent understood the importance of making a plan
- 83 per cent said it made them more aware of having a plan to help others.

The campaign was further promoted by key stakeholders, including local and state governments. Over 40 government organisations participated in a Get Ready@Work internal promotion of the wider campaign and online planning tool to their employees.

Complementing the campaign, the online severe weather emergency planning tool has had over 48,000 households commence their plans online as at 30 June 2026. 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.

Both the online tool and campaign creative were partially funded through the DRFA, and with additional funding from QRA sponsorship partner, Suncorp Insurance.

Social content

GRQ digital content plays a critical role in building Queensland communities that actively prepare for disasters and expect them as part of everyday Queensland life. GRQ employs a long-term digital content strategy to deliver accessible, timely, and actionable preparedness advice to communities across the state. It utilises web and social media channels to promote seasonal campaigns, amplify local risk messages and highlight audience-specific community preparedness stories. Throughout 2025–26, GRQs digital presence continued to grow in relevance.

Through the severe weather season, GRQ leverages the engagement to increase content reach, delivering shareable key messaging critical to community preparedness, both throughout severe weather season and immediately prior to severe weather events.

For the 2025–26 season, GRQ began sharing storm and heatwave messaging throughout November–December, and flooding and cyclone crisis communications messaging from December 2025.

Facebook continues to be the primary GRQ social media channel. In 2025–26, the GRQ Facebook channel grew by 30.5 per cent. The audience increased in reach and engagement, with 8.3 million views, more than 5000 shares and an engagement rate of 3.28 per cent.

The GRQ Instagram channel audience has grown by almost 13 per cent in the 2025–26 year, reaching more than 661,000 views and an engagement rate of six per cent.

The GRQ website attracted more than 500,000 unique visitors. The home page was the most visited with more than 360,000 views.

Event crisis communications

GRQ implemented a proven crisis communications process during the 2025–26 severe weather season to provide timely, actionable preparedness content. GRQ targeted preparedness messaging for multiple weather events to communities at risk, being active in crisis communications from 24 December 2025 through to mid-April 2026. During this time there were 7.4 million social media views and 5340 content shares.

If It's Flooded, Forget It

The QRA's award-winning IIFFI campaign '*Your Car Can't Protect You from Floodwater*' ran for its final year in 2025–26, closing the chapter on a highly successful three-year campaign focused on the dangers of driving through floodwater. The mass media campaign ran for five months from November 2025 to March 2026, reaching Queenslanders across television, radio, digital and social media, and out-of-home placements.

The campaign's final season performed strongly, delivering 69 million impressions, with 77 per cent of Queenslanders recalling at least one campaign message. 91 per cent of Queenslanders heard the IIFFI tagline this season, which generated \$10.4 million in earned media value.

Of drivers who saw the campaign, 79 per cent said it encouraged them to re-evaluate their driving behaviour during severe weather, and 84 per cent said they now have a greater appreciation of the dangers of floodwater. Notably, more than a third of male 4WD/SUV drivers aged 30+ (a key high-risk audience) purchased a vehicle safety kit or emergency hammer after seeing the campaign.

Looking across the full three-year campaign, there are clear and encouraging shifts in behaviour. Drivers who said they would potentially drive through floodwater if they felt their vehicle could handle it have reduced by seven per cent, while those willing to take the risk on a familiar road are down 10 per cent. Meanwhile, six per cent more drivers are now planning ahead with a back-up plan should their local roads flood.

Get Ready National Program

Queensland's successful GRQ program is now being adopted nationally. In 2025–26, it was announced that the National Get Ready initiative will help all Australians better prepare for severe weather, backed by a \$19.5 million multi-state and territory investment and \$8.3 million from the Commonwealth Government through its third round of the DRF.

Building on the Queensland model, National Get Ready will be delivered over three years and will see a structured disaster preparedness framework and resource-sharing arrangements put in place for Australia, with strategy and assets locally tailored to the unique needs of every state and territory.

Funding for local initiatives

The GRQ grant 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.

Councils continue to show innovation and leadership in resilience-building and leveraged GRQ funding in 2025–26 to deliver projects that resonated deeply within their communities including preparedness signage, community clean-up days, continuity training for local businesses, emergency services expos, support for vulnerable groups, and culturally tailored engagement.

State of Preparedness – reinforcing evidence-based approach

GRQ is grounded in behavioural science and driven by evidence, drawing on longitudinal research to continuously measure and refine how we ensure the voices and needs of Queensland's diverse regions are heard and embedded into the program.

The fourth iteration of the Queensland State of Preparedness research was undertaken in 2025–26. 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:

- 83 per cent of Queenslanders feel "confident and optimistic they could prepare for, cope with and recover from a disaster event in the future."
- People accessing council disaster dashboards is up nine per cent.
- The number of people who say seeing government advertising or information was the main reason they prepared has increased by eight per cent.
- Take up of emergency kits has increased by seven per cent.
- More Queenslanders report having an emergency plan for their household, with a three per cent increase in the number of people who have their plan written down.

Accessible and inclusive community education resources for natural hazards project

Australia is home to over 300 languages, making it one of the most culturally and linguistically diverse nations globally. New resources, developed by GRQ, will help Australia's multicultural communities build resilience to severe weather events.

In 2024, GRQ secured \$1.5 million from the Australian Government under the Disaster Risk Reduction (DRR) package from the National Emergency Management Agency (NEMA) to create a series of natural hazard information videos and Easy Read resources for Culturally and Linguistically Diverse (CALD) communities across Australia.

The project was completed in June 2026 and delivered essential preparedness resources for Australia's seven most common natural hazards: bushfires, floods, cyclones, storms, heatwaves, earthquakes and tsunamis.

Resources have been translated into 10 languages: Arabic, Cantonese, Dari, Korean, Mandarin, Nepali, Punjabi, Spanish, Thai, and Vietnamese, and are also available in complementary Easy Read formats for people with low literacy, either in English or in their first language.

Factsheets and videos were specifically developed for individuals and families, while resources like social media tiles and posters were tailored for organisations and government departments that support multicultural communities.

Extensive consultation and a co-creation approach shaped the project with input received from 155 native-speaking community members across 16 face-to-face workshops held nationally.

Additionally, a CALD Community Reference Group, comprising of 18 peak CALD organisations and community associations, was established. A Government and Sector Advisory Group was also formed, including more than 80 representatives from all levels of government, academics, and sector organisations working in the disaster management field.

Through a competitive tender process, QRA procured the services of Ethnolink to help engage with CALD communities and create the in-language resources.

Supporting Queensland's recovery from disasters

During the 2025–26 disaster season, 76 of Queensland's 77 LGAs and one town authority have been activated for support under the DRFA. Since 1 July 2025, the state experienced 14 separate disaster events.

In the face of these challenges, QRA moved swiftly to activate DRFA assistance in response to each disaster. Extraordinary support packages totalling more than \$222 million jointly funded by the state and Commonwealth have been approved under the DRFA to address recovery including funding for Betterment infrastructure resilience, environmental recovery, clean-up, mental health support and disaster recovery grants for primary producer, small businesses and not-for-profits.

More than \$21.8 million in financial hardship assistance has been distributed in relation to the 2025–26 disaster season, benefitting more 105,150 Queenslanders. In addition, low interest disaster recovery loans are available to eligible primary producers, small businesses and not-for-profit agencies.

Regional Liaison, and Resilience and 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 2025–26, 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.

Monitoring and evaluation

QRA is committed to ensuring appropriate, efficient and effective support is provided to communities following disaster events.

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

In 2025–26, QRA's monitoring and evaluation team evaluated six packages across two disaster events. The reports are available on QRA's website and the Australian Disaster Resilience Knowledge Hub.

QRA has commenced planning for the 2026–27 season, and will evaluate up to 34 packages across seven events, using a hybrid model of internal and external resources. To maximise budget and resourcing, the packages have been divided into clusters of common stakeholders and intended outcomes.

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.

RM is an important part of the disaster recovery process and assists in capturing information about 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 carried out two RM operations in 2025–26.

The RM operation undertaken in September 2025 was the first to monitor the progress of reconstruction of properties damaged during the *Western Queensland Surface Trough and Associated Rainfall and Flooding event from March to May 2025*. 193 properties were assessed across four LGAs (Barcoo, Bulloo, Paroo and Quilpie) with data showing 34 per cent have been repaired. The follow up RM for this event is scheduled to be conducted in September 2026.

The most recent RM took place in May 2026, where more than 619 properties across Hinchinbrook Shire, Cassowary Coast Regional, Townsville City and Cairns Regional councils were assessed following the North and Far North Tropical Low in February 2025. Results showed that over 59 per cent of properties damaged by the events had been repaired.

QRA will undertake further RM activities in 2026–27.

Governance – management and structure

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

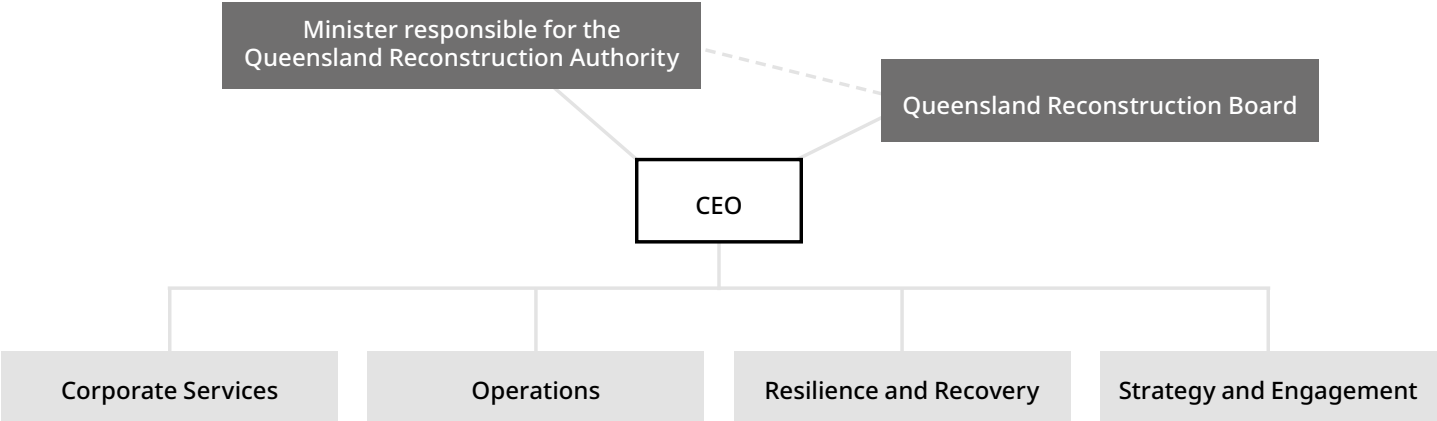
QRA's responsible Minister is the Honourable Ann Leahy MP, Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers.

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

Operations – Mr Andrew Abbott, General Manager, is responsible 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 – Mr Jimmy Scott, General Manager, is responsible for the development and management of disaster resilience and recovery strategy, policy and funding program design, leading QRA's hazard and risk function, preparing QRA to be ready for anticipated challenges, and fostering proactive collaborative engagement with key stakeholders and partners.

Strategy and Engagement – Ms 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 GRQ program and IIFFI campaign.



Governance committees

During 2025–26, a revised governance model for QRA established a number of management and specialist governance committees. The introduction of these groups was designed to strengthen decision-making, prioritisation and organisational focus.

Each governance committee operates under individual terms of reference and meets monthly. The committees provide leadership advice on strategic and operational issues in line with their group’s mandate and ensure QRA fulfils its legislative responsibilities, is delivering on its strategic objectives and is managing its risks. They further support QRA in optimising internal operations by assessing performance and embedding risk management practices.

Executive Leadership Team

The Executive Leadership Team is authorised by the CEO to execute the Board’s strategic direction and provides whole of agency leadership and oversight to ensure QRA delivers its legislative mandate, strategic objectives and public value commitments.

Senior Leadership Team

The Senior Leadership Team leads implementation of operational priorities, manages cross-agency dependencies and identifies risks and opportunities to support whole of agency outcomes and informed decision-making by the Executive Leadership Team.

Strategic Workforce Committee

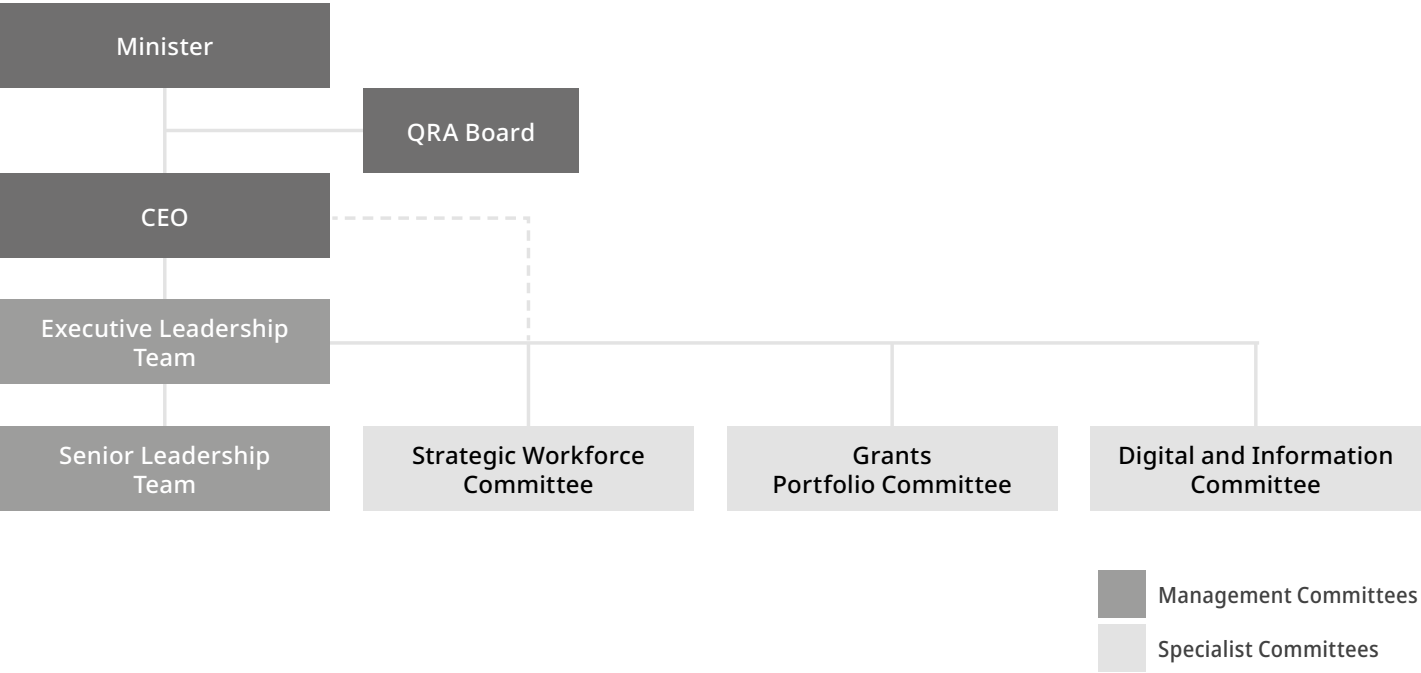
The Strategic Workforce Committee oversees workforce planning, capability development and organisational culture to ensure alignment with legislative and whole of government priorities.

Grants Portfolio Committee

The Grants Portfolio Committee ensures effective grant administration, compliance with government requirements and continuous improvement across the grant lifecycle.

Digital and Information Committee

The Digital and Information Committee drives digital enablement and innovation, safeguarding information and ensures compliance with legislative and whole of government requirements.



The Queensland Reconstruction Board

The Queensland Reconstruction Board is established under the QRA Act to oversee the operations of QRA.

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 a chairperson, one member nominated by the Local Government Association of Queensland (LGAQ), two members nominated by the Australian Government and at least three other members with expertise and experience in fields considered appropriate by QRA's responsible Minister.

In August 2025, the terms of the LGAQ and Australian Government nominated ex-officio Board members that were held by Greg Hallam, Clare Chapple and Brendan Moon respectively ended.

New Chairperson, Jane McNamara and Brigadier Cris Anstey, Gail Godwin-Smith and Dr Kaylee Boccalatte were appointed to the Board from 1 September 2025, in replacement of previous Chairperson Katarina Carroll and three other members that ceased on 31 August 2025.

The ex-officio position on the Board held by the Queensland State Disaster Coordinator transitioned from Shane Chelepy to Christopher Stream on 1 October 2025.

In April 2026, the LGAQ's new nominee, Wayne Preedy and the Australian Government's nominee attached to the position of Coordinator-General, NEMA (currently held on an interim basis by Pat Hetherington) were appointed to the Board.

During 2025–26, the Queensland Reconstruction Board membership comprised of:

- Jane McNamara – Chairperson (from 1 September 2025)
- Katarina Carroll – Chairperson (until 31 August 2025)
- Clare Chapple – Board member (until 31 August 2025)
- Brendan Moon – Board member (until 31 August 2025)
- Greg Hallam – Board member (until 31 August 2025)
- Shane Chelepy – Board member (until 1 October 2025)
- Dr Robert Glasser – Board member (until 31 August 2025)
- Aysin Dedekorkut-Howes (until 31 August 2025)
- Lynette McLaughlin (until 31 August 2025)
- Pat Hetherington – Board member (from 16 April 2026)
- Wayne Preedy – Board member (from 16 April 2026)
- Deputy Commissioner Christopher Stream – Board member (from 1 October 2025)
- Brigadier Cris Anstey (from 1 September 2025)
- Gail Godwin-Smith (from 1 September 2025)
- Dr Kaylee Boccalatte (from 1 September 2025).

There were eight Board meetings during the 2025–26 financial year.

Profiles of the members of the Queensland Reconstruction Board as at 30 June 2026 are as follows:

Jane McNamara

Jane previously served as Mayor of Flinders Shire Council from 2016–2024, leading the Council through numerous natural disasters, including the 2019 North West Queensland flood event.

Combined with her broader experience as a business owner and regional Queensland grazier, Mrs McNamara's experience and understanding of local government, disaster management and regional issues is highly sought for this role. Mrs McNamara is also a member of the Local Government Grants Commission and her passion for Regional Health Issues through her roles with Townsville Hospital and Health Service Community Advisory Committees. Jane is also a lifelong Community Volunteer.

Jane was appointed to the Board on 1 September 2025.

State Disaster Coordinator, Christopher Stream

Deputy Commissioner Christopher Stream has more than 34 years' experience within the Queensland Police Service, including extensive executive leadership across policing, emergency management and public safety reform.

Throughout his service, Deputy Commissioner Stream has led statewide disaster responses and recovery coordination, major capability programs and strategic governance initiatives. While Assistant Commissioner, he led Road Policing, Strategic Futures and Emergency Management Commands, where he delivered large reform programs, improved governance frameworks and enhanced whole-of-government coordination.

Deputy Commissioner Stream joined the Board in an ex-officio capacity on his appointment as the Queensland State Disaster Coordinator on 1 October 2025.

Dr Kaylee Boccalatte

Dr Kaylee Boccalatte brings expertise in the areas of environment disaster management and regional and local government matters.

Kaylee is a business owner, academic, a former Councillor for Burdekin Shire Council, where she chaired the Environment Disaster Management Sub-group, and former board member of the Burdekin Shire Rivers Improvement Trust and Lower Burdekin Water.

Kaylee was appointed to the Board on 1 September 2025.

Wayne Preedy

Wayne Preedy is a highly experienced disaster management and operations specialist from local government, having led the emergency management team at Townsville City Council between 2017 and 2024.

Wayne has previously worked in the state government across the Emergency Management Queensland and Queensland Fire and Emergency Services portfolios, along with almost 20 years in the Australian Defence Force. He has worked operationally on every significant disaster in North Queensland during the period of 2005–2024 and is a prominent leader and mentor in the local government sector.

Since 2017, Wayne has been an advisory board member of James Cook University's Cyclone Testing Station. Wayne's achievements throughout his career include being awarded the National Emergency Medal by former Prime Minister Julia Gillard at the inaugural ceremony. He was awarded the Emergency Services Medal, in the 2014 Australia Day Honours List for his work leading the Northern Region through the most significant disaster period in recent history 2010–2012, and his efforts in disaster management training development.

Wayne was appointed to the Board as nominee of the LGAQ on 16 April 2026.

Brigadier Cris Anstey (Retd)

Cris Anstey served as Chief of Staff to successive Lord Mayors of Brisbane from 2006 to 2024. He was instrumental in assisting Brisbane through major challenges including the 2011 and 2022 floods, the COVID-19 pandemic and Cyclone Alfred.

Before entering local government, Cris held the rank of Brigadier in the Australian Army, seeing service in South Lebanon, the Sinai and Iraq. He was recognised with the Conspicuous Service Cross and the United States Legion of Merit.

Cris was appointed to the Board on 1 September 2025.

Gail Godwin-Smith

Gail Godwin-Smith is a 3rd generation beef cattle producer operating a number of agricultural enterprises in the Central Queensland region alongside her husband Howard Smith. She served on the Central Highlands Regional Council for eight years as Councillor and Deputy Mayor and has held several board roles in health, education and natural resource management.

Gail is currently fulfilling ministerial appointed roles as Chair of the Federal Great Artesian Basin Stakeholder Advisory Committee and the Queensland Great Artesian Basin Advisory Committee and is also Chair of the Office of Groundwater Impact Assessment Expenditure Advisory Committee. Gail has a passion for emergency services and has been awarded 20-year service medals for her volunteering roles as First Responder for Queensland Ambulance Service and 15 years for the State Emergency Service in the Rolleston Community.

Gail was appointed to the Board on 1 September 2025.

Pat Hetherington

Pat Hetherington commenced as Interim Coordinator-General at NEMA on 10 April 2026.

Prior to NEMA, Pat worked in the Department of Defence, Department of Social Services and the Australian Public Service Commission where he was the Deputy Australian Public Service Commissioner and led the whole of service APS workforce reform and was involved in mobilising the Australian Public Service in response to COVID-19.

Pat has almost 20 years' experience across the finance, capability and HR domains and is a Certified Practising Accountant with a Bachelor of Commerce from the Australian National University.

Pat joined the Board in an ex-officio capacity as Interim Coordinator-General, NEMA on 16 April 2026.

Chief Executive Officer

Major General Jake Ellwood (Retd)

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 the 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, by senior management and the Board. It is an integral component of improving strategic and operational performance.

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 executive and senior management.

During 2025–26, QRA completed a comprehensive review of its existing risk framework to ensure effective alignment with the establishment of QRA's new governance model and to complement updates to QRA's *Strategic Plan 2026–2029*.

A rollout of a revised risk framework will occur in 2026–27 to strengthen QRA's enterprise risk monitoring and continue to enable early identification of emerging issues.

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 the 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 2025–26, 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 for the period 1 January to 31 December 2025.

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 2024–25 DRFA claim was submitted in accordance with requisite timeframes on 31 March 2026 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 2026 and formally accepted and acquitted the state's claim in June 2026, resulting in the state securing approximately \$2.342 billion of Commonwealth funding.

Information systems and recordkeeping

QRA's information management approach is designed to ensure compliance with the *Public Records Act 2023*, which introduces strengthened obligations for public authorities. To meet these obligations, QRA has embedded 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.

QRA integrates the eDRMS with its primary business systems, ensuring all records within the eDRMS are mapped to the *General Retention and Disposal Schedule*. This enables the authorised disposal of records in accordance with 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 paper-based records and processes used only where necessary. The agency continues to enhance and streamline its operations through ongoing automation and efficiency improvements.

In 2025–26, recordkeeping training and awareness programs continued to be delivered to all staff, ensuring a consistent understanding of responsibilities across the organisation.

The next upgrade of QRA's eDRMS was initiated during the year to maintain platform stability, ensure ongoing support, and prepare for future functionality enhancements.

In 2025–26, all records within the eDRMS were reclassified under the Business Classification Scheme, establishing a foundation for the future automation of record disposal processes.

Significant progress was also made on QRA's information asset register, with the baseline register developed and supporting processes, templates, and a communications plan established.

The Information Management Engagement Group continued to meet regularly, fostering collaboration, improving information management culture, and driving consistent practices across QRA.

Information security

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. QRA continues to refine its security approach with a view to reducing risk and balancing organisational flexibility.

Governance – human resources

Workforce profile

The number of employees (including full-time and part-time) measured on a full-time equivalent (FTE) basis was 215 as at 30 June 2026.

QRA currently receives a budget allocation for 165 FTE. The remaining FTE are comprised of temporary and contract staff delivering on short-term requirements and specific projects funded outside of budget appropriations through various grant programs.

Workforce planning and performance

QRA reviews and assesses the organisation's workforce profile in alignment with the sector to ensure that the delivery of our strategic objectives are supported by a diverse workforce composed of the right people, skills, and capabilities.

QRA is guided by the Public Sector Commission's strategic workforce planning agency requirements guide and 10-year human capital outlook to inform QRA's 2025–2029 Strategic Workforce Plan.

The plan focuses on four key areas: attraction and retention (offering a competitive value proposition to attract and retain talent), leadership and capability (supporting growth through succession pathways and learning opportunities), and new ways of working (embracing innovation and data/technology to enhance service delivery and capacity). The plan also prioritises culture, fostering a safe, respectful, and inclusive workplace with a strong connection to delivering meaningful outcomes for Queensland.

QRA employees are supported to develop a clear understanding of their role and broader contribution to QRA's strategic objectives and plans through a Performance Development Agreement (PDA) cycle. PDAs are produced annually and reviewed six-monthly.

As part of QRA's strategic workforce planning and management, one employee received a voluntary redundancy package during 2025–26 at a cost of \$119,589.

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

QRA continued to deliver against the *2024–2026 QRA Equity and Diversity Plan*, which 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 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 building on the individual and collective potential of our workforce, recognising that our people are our most valuable asset, and their growth and development is crucial to maintaining a resilient, engaged and high performing team.

QRA developed a 2026–2029 Learning and Development Plan to ensure that QRA has the right skills, competencies, and capabilities to deliver on QRA's mandate and vision now and into the future.

QRA's Learning and Development Plan focuses on building a workforce that is culturally aware and inclusive, strategic and system aware, knowledgeable and highly capable, digitally skilled and future-ready, and empowered and connected, underpinned by coordinated systems, robust evaluation, and a strong learning culture.

Health safety and wellbeing

QRA recognises that our people play a key role in Queensland's disaster management arrangements, with the higher risk weather season causing direct impacts to workload, fatigue and wellbeing.

QRA has a 2026–2029 Health, Safety and Wellbeing (HSW) Plan, which takes a proactive approach to workplace health, safety, and wellbeing by prioritising leadership, engagement, best practices, and accountability. The Plan guides actions to embed health, safety and wellbeing into daily operations, and foster shared responsibility. Regular audits will track progress, inform initiatives, and drive continuous improvement, creating a safer, healthier, and more engaged workforce with lasting benefits for employees and QRA.

QRA continues to ensure application of the *Managing the Risk of Psychosocial Hazards at Work Code of Practice 2022* to ensure a safe and healthy workplace.

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 sector and organisational goals and the integration of values and culture.

Staff responses to the 2025 survey continued to reflect strong agreement that QRA positively impacts the lives of Queenslanders, and that their individual roles contribute meaningfully to this outcome.

QRA takes a proactive approach to analysing and responding to 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.

Financial performance

The financial statements included in this annual report provide specific information about QRA's financial performance and position for 2025–26.

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	2026 \$'000	2025 \$'000
Income	3,215,284	2,510,621
Expenses	3,218,135	2,515,506
Loss	(2,851)	(4,885)

QRA recorded comprehensive income of -\$2.851 million for the 2025–26 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 grants paid out. This represents a timing difference, with the grant revenue to fund the additional QRA-led recovery programs grant payments in 2025–26 to be received from Queensland Treasury (QT) in 2026–27.

QRA's income of \$3,215.284 million consists of \$3,118.958 million grants received from the state to fund DRFA disaster recovery grant payments, other state and Commonwealth grant funding of \$42.537 million for various recovery and resilience grant programs, operational funding of \$53.369 million received as grant funding from QT and other income of \$0.420 million sponsorship income received for the 2025–26 GRQ program.

QRA's expenses of \$3,218.135 million consist primarily of grants expenses. Grant expenses totalling \$3,161.525 million were incurred in 2025–26 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 \$56.611 million and comprised employee expenses of \$37.672 million, supplies and services expenses of \$18.355 million, depreciation of \$0.003 million and other expenses of \$0.580 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	2026 \$'000	2025 \$'000
Assets	64,887	51,317
Liabilities	19,298	2,877
Net assets	45,589	48,440

The net asset position reported in the financial statements for QRA at 30 June 2026 is \$45.589 million.

At 30 June 2026, QRA held assets of \$64.887 million, comprising cash holdings of \$20.475 million, receivables of \$26.480 million and other current and non-current assets of \$17.932 million.

QRA's assets were offset by \$19.298 million of current liabilities, comprising payables and accrued employee benefits.

The decrease in QRA's net assets is due to the utilisation of cash holdings on hand from the start of the financial year to fund excess grant payments in 2025–26. This represents a timing difference, with the shortfall in grant revenue to be received from QT in 2026–27.

Queensland Reconstruction Authority

ABN 13 640 918 183

Financial Statements

For the Year Ended 30 June 2026

QUEENSLAND RECONSTRUCTION AUTHORITY

Financial Statements

For the year ended 30 June 2026

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QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Comprehensive Income

For the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
Income			
Grant revenue	2	3,214,864	2,510,201
Other income	3	420	420
Total income		3,215,284	2,510,621
Expenses			
Grant expenses	4	3,161,525	2,458,033
Employee expenses	5	37,672	31,321
Supplies and services	7	18,355	25,592
Depreciation and amortisation		3	3
Other expenses	8	580	557
Total expenses		3,218,135	2,515,506
Operating result for the year		(2,851)	(4,885)
Total comprehensive loss for the year		(2,851)	(4,885)

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Financial Position

As at 30 June 2026

	Note	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	9	20,475	24,034
Receivables	10	26,480	26,377
Other current assets	11	17,930	901
Total current assets		64,885	51,312
Non-current assets			
Property, plant and equipment	12	2	5
Total non-current assets		2	5
Total assets		64,887	51,317
Current liabilities			
Payables	13	18,045	1,927
Accrued employee benefits	14	1,253	950
Total current liabilities		19,298	2,877
Total liabilities		19,298	2,877
Net assets		45,589	48,440
Equity			
Accumulated surplus		43,850	46,701
Contributed equity	15	1,739	1,739
Total equity		45,589	48,440

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Changes in Equity

For the year ended 30 June 2026

	Contributed equity	Accumulated surplus	Total
	\$'000	\$'000	\$'000
Balance at 1 July 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
Total comprehensive loss for the year	-	(2,851)	(2,851)
Balance at 30 June 2026	1,739	43,850	45,589

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Cash Flows

For the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Grants		3,198,025	2,510,201
GST refunded from ATO		316,382	251,922
GST collected from customers		63	81
Other		420	1,920
		3,514,890	2,764,124
<i>Outflows:</i>			
Employee costs		(37,443)	(31,003)
Supplies and services		(19,267)	(26,284)
Grants		(3,144,685)	(2,458,033)
GST paid to suppliers		(316,474)	(248,466)
Other		(580)	(557)
		(3,518,449)	(2,764,343)
Net cash used in operating activities	16	(3,559)	(219)
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for property, plant and equipment		-	-
Net cash used in investing activities		-	-
Cash flows from financing activities			
<i>Inflows:</i>			
Equity contribution		-	-
Net cash provided by financing activities		-	-
Net decrease in cash and cash equivalents		(3,559)	(219)
Cash and cash equivalents at beginning of reporting period		24,034	24,253
Cash and cash equivalents at end of reporting period	9	20,475	24,034

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

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Note 2:	Grant revenue
Note 3:	Other income
Note 4:	Grant expenses
Note 5:	Employee expenses
Note 6:	Key management personnel and remuneration
Note 7:	Supplies and services
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QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

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 2025.

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 2024-25 financial statements. Where necessary, comparative amounts have been adjusted for valid comparison to the 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 2025-26 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.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025
	\$'000	\$'000
2. Grant revenue		
<i>Queensland Government Grants:</i>		
Disaster recovery funding	3,118,958	2,378,561
Other funding	42,537	76,099
Operational funding	53,369	55,541
Total	3,214,864	2,510,201

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 (NQRPP), 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), Queensland Resilience and Risk Reduction Program (QRRRP) and other recovery and resilience programs.

QRA receives its grant funding from the Queensland Fire Department (QFD), which is in principal appropriations, made by Queensland Treasury through QFD. 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 2026, QRA's accumulated surplus was \$43.850 million.

Disaster recovery funding includes an accrual of \$16.8 million as at 30 June 2026 for funding receivable from QFD to reimburse eligible grant expenses (Refer note 11).

3. Other income

Sponsorships	420	420
Total	420	420

Other Income

Sponsorships relate to support received for the GRQ 2025-26 and 2024-25 programs under a sponsorship agreement with the Suncorp Group.

4. Grant expenses

Disaster recovery grants	3,057,259	2,365,393
Other grants	104,266	92,640
Total	3,161,525	2,458,033

Grants expenses

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, QRRRP and other recovery and resilience programs.

Disaster recovery grants include an accrual of \$16.8 million as at 30 June 2026 for eligible grant claims submitted by delivery agents (refer note 13).

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

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.

Disaster Recovery Grants - State Departments and Agencies (SDAs) and Non-Government Organisations (NGOs)

Department of Transport & Main Roads	945,690	562,303
Department of Families, Seniors, Disability Services and Child Safety	261,697	103,650
Department of Housing and Public Works	82,529	59,796
Department of the Environment, Tourism, Science and Innovation	63,333	39,422
Queensland Rural & Industry Development Authority	60,750	51,950
Department of Primary Industries	52,500	819
Department of Sport, Racing and Olympic and Paralympic Games	48,052	7,403
Queensland Fire Department	26,532	46,188
Queensland Police Service	20,377	5,494
Queensland Health	13,975	8,315
Department of Customer Services, Open Data and Small and Family Business	10,766	12,091
Department of Justice	1,283	-
Queensland Ambulance Service	1,269	941
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	1,233	3,652
Other	1,241	1,269
Total	1,591,227	903,293

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025		2026	2025
	\$'000	\$'000		\$'000	\$'000
4. Grant expenses (cont'd)					
<i>Disaster Recovery Grants - Local Governments</i>					
Aurukun Shire Council	1,853	3,114	Lockyer Valley Regional Council	8,031	15,475
Balonne Shire Council	19,399	25,862	Logan City Council	5,753	11,513
Banana Shire Council	21,836	22,842	Longreach Regional Council	17,751	12,209
Barcardine Regional Council	13,096	2,046	Mackay Regional Council	7,941	25
Barcoo Shire Council	16,136	6,452	Mapoon Aboriginal Shire Council	966	3,556
Blackall-Tambo Regional Council	10,654	12,931	Maranoa Regional Council	49,408	43,066
Boulia Shire Council	14,755	7,192	Mareeba Shire Council	34,854	34,560
Brisbane City Council	40,699	67,262	McKinlay Shire Council	32,935	24,356
Bulloo Shire Council	37,412	21,806	Moreton Bay City Council	22,200	17,343
Bundaberg Regional Council	973	1,062	Mornington Shire Council	3,784	8,586
Burdekin Shire Council	8,952	2,483	Mount Isa City Council	17,436	14,033
Burke Shire Council	57,050	50,297	Murweh Shire Council	13,334	8,426
Cairns Regional Council	8,986	20,324	Napranum Aboriginal Shire Council	1,652	1,866
Carpentaria Shire Council	78,549	79,960	Noosa Shire Council	24,920	50,511
Cassowary Coast Regional Council	25,113	19,477	North Burnett Regional Council	21,470	15,858
Central Highlands Regional Council	-117	66	Northern Peninsula Area Regional Council	11,144	11,340
Charters Towers Regional Council	49,122	32,323	Palm Island Aboriginal Shire Council	5,299	4,744
Cherbourg Aboriginal Shire Council	12	753	Paroo Shire Council	33,378	13,117
Cloncurry Shire Council	34,530	15,002	Pompuraaw Aboriginal Shire Council	1,244	1,481
Cook Shire Council	74,844	89,876	Quilpie Shire Council	35,936	13,865
Croydon Shire Council	16,651	25,547	Redland City Council	9,575	740
Diamantina Shire Council	8,070	4,363	Richmond Shire Council	8,650	6,441
Doomadgee Aboriginal Shire Council	9,887	9,657	Rockhampton Regional Council	-	138
Douglas Shire Council	57,326	65,826	Scenic Rim Regional Council	59,725	33,484
Etheridge Shire Council	31,945	33,529	Somerset Regional Council	7,181	39,523
Flinders Shire Council	945	1,872	South Burnett Regional Council	35,659	13,409
Fraser Coast Regional Council	5,062	2,904	Southern Downs Regional Council	9,281	12,328
Gladstone Regional Council	11,741	18,343	Sunshine Coast Regional Council	18,294	20,191
City of Gold Coast	31,020	34,833	Tablelands Regional Council	15,325	9,805
Goondiwindi Regional Council	14,777	45,564	Toowoomba Regional Council	29,647	85,624
Gympie Regional Council	30,718	30,112	Torres Shire Council	4,070	7,149
Hinchinbrook Shire Council	15,953	7,506	Torres Strait Island Regional Council	21,347	6,521
Hope Vale Aboriginal Shire Council	2,916	2,218	Townsville City Council	13,671	29,542
Ipswich City Council	15,277	23,256	Western Downs Regional Council	4,519	36,277
Isaac Regional Council	6,538	814	Whitsunday Regional Council	31,072	12,396
Kowanyama Aboriginal Shire Council	31,433	24,387	Winton Shire Council	18,206	7,617
Livingstone Shire Council	145	132	Wujal Wujal Aboriginal Shire Council	8,449	6,351
Lockhart River Aboriginal Shire Council	14,916	14,413	Yarrabah Aboriginal Shire Council	2,751	2,228
			Total	1,466,032	1,462,100
			Total Disaster recovery grants	3,057,259	2,365,393

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025
	\$'000	\$'000
5. Employee expenses		
<i>Employee benefits</i>		
Wages and salaries	27,796	23,206
Annual leave levy	2,872	2,370
Long service leave levy	756	630
Employer superannuation contributions	3,908	3,175
Redundancy and severance	79	-
Board fees	126	131
Other employee benefits	200	194
	35,737	29,706
<i>Employee related expenses</i>		
Payroll tax	1,756	1,456
Other employee related expenses	179	159
	1,935	1,615
Total	37,672	31,321
<i>The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis as at 30 June 2026 is:</i>		
	No.	No.
QRA employees	215	195
Total	215	195

Wages 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 expenses are expensed in the reporting period in which the leave is taken by the employee.

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 on-costs) 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

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

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

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

Employee related expenses

Payroll tax, workers' compensation insurance and fringe benefits 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.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

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). QRA's responsible minister is the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers.

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 2025-26.

Position	Responsibilities under the <i>Queensland Reconstruction Authority Act 2011</i>	Contract classification and appointment authority	Name	Date appointed / or ceased from position
Chief Executive Officer (CEO)	Undertake or commission investigations to ensure the correct processes are adhered to in the rebuilding and recovery of affected Queensland communities; make recommendations to the Minister; and ensure QRA performs its functions effectively and efficiently.	Appointed by Governor in Council, s14 <i>Queensland Reconstruction Authority Act 2011</i>	Jake Ellwood	Appointed 20/03/2023
Chair	Leading and directing the activities of the board to ensure the board performs its functions appropriately.	Appointed by Governor in Council, s30 <i>Queensland Reconstruction Authority Act 2011</i>	Katarina Carroll	Ceased 31/08/2025
			Jane McNamara	Appointed 01/09/2025
Board Members	Set the strategic priorities for QRA; make recommendations to the Minister; and ensure QRA performs its functions and exercises its powers in an appropriate, effective and efficient way.	Appointed by Governor in Council, s30 <i>Queensland Reconstruction Authority Act 2011</i>	Shane Chelepy	Ceased 01/10/2025
			Clare Chapple	Ceased 31/08/2025
			Robert Glasser	Ceased 31/08/2025
			Greg Hallam	Ceased 31/08/2025
			Aysin Dedekorkut-Howes	Ceased 31/08/2025
			Lynette McLaughlin	Ceased 31/08/2025
			Brendan Moon	Ceased 31/08/2025
			Crispin Anstey	Appointed 01/09/2025
			Gail Godwin-Smith	Appointed 01/09/2025
			Kaylee Boccalatte	Appointed 01/09/2025
			Chris Stream	Appointed 01/10/2025
			Wayne Preedy	Appointed 16/04/2026
			Pat Hetherington	Appointed 16/04/2026

(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.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

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.

2025-26

Position	Name	Short Term Expenses		Long Term Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses	Non-Monetary Expenses	\$'000	\$'000	\$'000	\$'000
		\$'000	\$'000				
Chief Executive Officer	Jake Ellwood	427	-	11	28	-	466
Chair	Katarina Carroll ¹	14	-	-	2	-	16
Chair	Jane McNamara ²	71	-	-	9	-	80
Board Member	Robert Glasser ¹	2	-	-	-	-	2
Board Member	Greg Hallam ¹	2	-	-	-	-	2
Board Member	Aysin Dedekorkut-Howes ¹	2	-	-	-	-	2
Board Member	Lynette McLaughlin ¹	2	-	-	-	-	2
Board Member	Crispin Anstey ²	10	-	-	1	-	11
Board Member	Gail Godwin-Smith ²	10	-	-	1	-	11
Board Member	Kaylee Bocalatte ²	10	-	-	1	-	11
Board Member	Wayne Preedy ³	3	-	-	-	-	3
Total		553	-	11	42	-	606

1. Ceased 31/08/2025.

2. Appointed 01/09/2025.

3. Appointed 16/04/2026.

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

2024-25

Position	Name	Short Term Expenses		Long Term Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses	Non-Monetary Expenses	\$'000	\$'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.

2. Ceased 31/08/2024.

3. Reappointed 01/09/2024

4. Appointed 01/09/2024

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

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025
	\$'000	\$'000
7. Supplies and services		
Contractors	8,224	14,703
ICT managed services	4,681	4,797
Occupancy costs	2,023	1,929
Travel	767	1,132
Supplies and consumables	2,180	2,659
Other supplies and services	480	372

Total	18,355	25,592
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8. Other expenses

Audit and other assurance fees - External	540	557
Special payments - Ex-gratia payment	40	-

Total	580	557
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Contractors

Contractors employed through labour hire agencies are not classified as employees. There is no contractual relationship between the entity and the individual in the arrangement and are classified as supplies and services.

Occupancy costs

Occupancy costs include QRA's operating lease rental. The payments for this operating lease are representative of the pattern of benefits derived from the leased asset and are expensed in the periods in which they are incurred.

Audit and other assurance services fees

Total audit fees quoted by the Queensland Audit Office (QAO) relating to the audit of the 2025-26 financial statements of QRA is \$50,000 (2024-25: \$56,010) and for the audit of the 2024-25 Commonwealth DRFA Certificate which occurred in 2025-26 was \$197,250 (2024-25: \$183,475). Other assurance services fees relating to the assurance engagement on controls of the DRFA Management system was \$292,750 (2024-25: \$317,750).

Special Payments

Special payments represent ex-gratia expenditure and other expenditure that QRA is not contractually or legally obligated to make to other parties. QRA made one ex-gratia payment of \$40,095 in 2025-26 as an incentive payment component of an employee's voluntary redundancy package related to a workplace change.

9. Cash and cash equivalents

Cash at bank - Grant account	-	297
Cash at bank - Operating accounts	20,475	23,737

Total	20,475	24,034
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Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked as at 30 June 2026.

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 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.

10. Receivables

GST receivable	25,854	25,825
Annual leave reimbursements	537	520
Long service leave reimbursements	89	32

Total	26,480	26,377
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Receivables

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.

Credit risk exposure of receivables

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 2025-26 financial year. No receivables are past due or impaired.

11. Other Current Assets

Prepayments	1,091	901
Accrued grant revenue	16,839	-

Total	17,930	901
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Other Current Assets

Payments for goods and services which are to be provided in future periods are recognised as prepayments. Accrued grant revenue of \$16.8 million has been recognised at 30 June 2026 for funding receivable from QFD for eligible grant expenses incurred by delivery agents under Counter Disaster Operations (CDO) and Emergency Works (EWK) submissions. The revenue accrual reflects claims submitted by delivery agents that are yet to be assessed and reimbursed by QRA, in accordance with QRA's legally binding funding arrangements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025
	\$'000	\$'000
12. Property, plant and equipment		
<i>Plant and equipment</i>		
At cost	29	29
Less: Accumulated depreciation	(29)	(27)
<i>Furniture and fittings</i>		
At cost	5	5
Less: Accumulated depreciation	(3)	(2)
Total	2	5

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

13. Payables		
Trade creditors	901	1,280
Accrued grant expenditure	16,839	-
Other payables	305	647
Total	18,045	1,927

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.

Accrued grant expenditure of \$16.8 million has been recognised at 30 June 2026 for eligible grant expenses incurred by delivery agents under CDO and EWK submissions. These expenses relate to claims submitted by delivery agents that are yet to be assessed and paid by QRA. The obligation to pay arises from QRA's legally binding commitment to reimburse all eligible grant expenses once a disaster has been activated.

14. Accrued employee benefits		
<i>Current accrued employee benefits</i>		
Annual leave levy payable	753	657
Long service leave levy payable	185	160
Wages payable	315	133
Total	1,253	950

Accrued employee benefits

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

15. Contributed equity		
Net transfer in from other Queensland Government entity	1,739	1,739
Total	1,739	1,739

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 (NDRP). The contribution related to savings realised in prior year programs.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

	2026	2025
	\$'000	\$'000
16. Reconciliation of operating result to net cash flow from operating activities		
Loss for the year	(2,851)	(4,885)
<i>Non-cash items included in operating result:</i>		
Depreciation expense	3	3
<i>Changes in assets and liabilities:</i>		
(Increase) / Decrease in receivables	(104)	5,109
(Increase) in other current assets	(17,029)	(312)
Increase / (Decrease) in payables	16,118	(380)
Increase in accrued employee benefits	304	246
Net cash used in operating activities	(3,559)	(219)

QRA received grant advance funding from Queensland Treasury in 2010-11, 2011-12, 2013-14, 2016-17, 2019-20, 2021-22, 2023-24 and 2025-26 resulting in surpluses reported in the financial statements for those years. The losses for 2017-18, 2018-19, 2020-21, 2022-23, 2024-25 and 2025-26 were funded from the prior year surpluses.

17. Commitments

Non-cancellable operating lease

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

Not later than one year	1,147	2,244
Later than one year and not later than five years	-	1,147
Total	1,147	3,391

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.

18. 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).

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.

Transactions with Key Management Personnel (KMP) Related Entities

During the financial year, grant funding totalling approximately \$9.3 million was approved for a local government authority whose chief executive officer is a related party of a QRA board member. The grants were approved in the ordinary course of business and in accordance with standard eligibility criteria and terms applicable to all grant recipients. As the board member commenced during the current period, no comparative related party transaction disclosures are required or have been provided for the prior financial year.

During the financial year, grant funding totalling approximately \$62,000 was paid to the Queensland Rural and Industry Development Authority (QRIDA) as reimbursement of a DRFA disaster recovery grant paid to an entity related to a QRA board member. The grant application was processed and paid by QRIDA in the ordinary course of business, independent of QRA. QRA's grant payment to QRIDA also occurred in the ordinary course of business and was made on the same terms and conditions applicable to all other applicants.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

19. 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.

20. Other information

Taxation

QRA is exempt from income tax under the *Income Tax Assessment Act 1936* and is exempt 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 10).

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, with premiums being paid on a risk assessment basis.

Financial 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.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting QRA.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

21. Budget vs actual comparison

Statement of Comprehensive Income

	Variance Note	Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000	Variance % of Budget
Income					
Grant revenue		3,229,008	3,214,864	(14,144)	0%
Other revenue		420	420	-	0%
Total income		3,229,428	3,215,284	(14,144)	0%
Expenses					
Grant expenses		3,162,599	3,161,525	1,074	0%
Employee expenses	v1	27,465	37,672	(10,207)	-37%
Supplies and services	v2	38,749	18,355	20,394	53%
Depreciation and amortisation		3	3	-	0%
Other expenses		612	580	32	5%
Total expenses		3,229,428	3,218,135	11,293	0%
Operating result for the year		-	(2,851)	(2,851)	-100%
Total comprehensive loss for the year		-	(2,851)	(2,851)	-100%

Explanations of major variances

- v1** Employee expenses were higher than the budgeted figure due to additional full-time equivalent (FTE) positions recruited during 2025-26. 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.
- v2** 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 2025-26 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 2025-26.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

21. Budget vs actual comparison (cont'd)

Statement of Financial Position

	Variance Note	Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000	Variance % of Budget
Current assets					
Cash and cash equivalents	v3	24,259	20,475	(3,784)	-16%
Receivables	v4	31,485	26,480	(5,005)	-16%
Other current assets		589	17,930	17,341	2944%
Total current assets		56,333	64,885	8,552	15%
Non-current assets					
Property, plant and equipment		2	2	-	0%
Total non-current assets		2	2	-	0%
Total assets		56,335	64,887	8,552	15%
Current liabilities					
Payables		2,306	18,045	(15,739)	683%
Accrued employee benefits		704	1,253	(549)	78%
Total current liabilities		3,010	19,298	(16,288)	541%
Total liabilities		3,010	19,298	(16,288)	541%
Net assets		53,325	45,589	(7,736)	-15%
Equity					
Accumulated surplus		51,586	43,850	(7,736)	-15%
Contributed equity		1,739	1,739	-	0%
Total equity		53,325	45,589	(7,736)	-15%

Explanations of major variances

- v3** The variance in cash and cash equivalents is due to the factors outlined in the explanations of major variances for the statement of cash flows.
- v4** Current receivables are lower than budgeted mainly as a result of timing for GST to be refunded from the ATO.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

21. Budget vs actual comparison (cont'd)

Statement of Cash Flows

	Variance Note	Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities					
<i>Inflows:</i>					
Grants		3,229,008	3,198,025	(30,983)	-1%
Other (including GST refunded from ATO and collected from customers)		329,065	316,865	(12,200)	-4%
<i>Outflows:</i>					
Employee costs	v5	(27,465)	(37,443)	(9,978)	36%
Supplies and services (including GST paid to suppliers)	v6	(367,301)	(335,741)	31,560	-9%
Grants		(3,162,599)	(3,144,685)	17,914	-1%
Other		(705)	(580)	125	-18%
Net cash provided / (used) from operating activities		3	(3,559)	(3,562)	-118727%
Cash flows from financing activities					
<i>Inflows</i>					
Equity contribution		-	-	-	-
Net cash provided by investing activities		-	-	-	-
Net increase / (decrease) in cash and cash equivalents		3	(3,559)	(3,562)	-118727%
Cash and cash equivalents at beginning of reporting period		24,256	24,034	(222)	-1%
Cash and cash equivalents at end of reporting period		24,259	20,475	(3,784)	-16%

Explanations of major variances

- v5** The increase in employee costs outflows is due to additional full-time equivalent (FTE) positions recruited during 2025-26. 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.
- v6** The decrease in supplies and services outflows is mainly due to the decrease in supplies and services expenditure and a decrease in GST paid to suppliers as a result of the decrease in grant expenditure outflows during 2025-26 relative to budget. This decrease is partially offset by decreases in GST refunded from the ATO, recorded within other inflows.

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 2026 and of the financial position of QRA at the end of that year; and

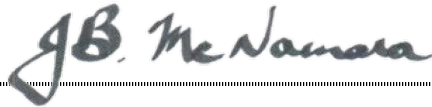
We acknowledge responsibility under sections 7 and 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Major General Jake Ellwood (Retd)
Chief Executive Officer

Queensland Reconstruction Authority

Date: 18 August 2026



Jane McNamara
Chairperson

Queensland Reconstruction Authority

Date: 18 August 2026

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 2026, 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 accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the entity's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

I am independent of the 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.

Responsibilities of the Board 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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error

- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the 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:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

M Manuel

Megan Manuel
as delegate of the Auditor-General

19 August 2026
Queensland Audit Office
Brisbane

Ministerial direction

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 22 August 2025 by the Minister responsible for QRA, the Honourable Ann Leahy MP, Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers, directing QRA to administer DRFA funding across the 2025–26 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	2025-26 Target/ Est	2025-26 Est. Actual	2026-27 Target/ Est
<i>Effectiveness measure</i>			
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%	78.7%	80%
<i>Efficiency measure</i>			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ¹	<\$5.00	\$1.74	<\$5.00

Notes

- The variance between the 2025-26 Target/Estimate and the 2025-26 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.

Government bodies

Queensland Reconstruction Board	
Act or instrument	<i>Queensland Reconstruction Authority Act 2011</i>
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 its powers in an appropriate, effective and efficient way.
Achievements	The achievements of the board during 2025–26 include: • eight meetings held over the course of 12 months • fulsome review of the agency's revised strategic plan including updated objectives for QRA, for the forward period 2026–30 • provision of quarterly reporting to the Minister on QRA's functions and activities for the related quarter engagement with key state and federal stakeholders on matters relating to QRA.
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 (Ceased 31/08/2025)	2	\$85,000 pa	N/A	\$14,000
Chairperson	Jane McNamara (Appointed 01/09/2025)	6	\$85,000 pa	N/A	\$71,000
Member	Dr Robert Glasser (Ceased 31/08/2025)	1	\$12,000 pa	N/A	\$2,000
Member	Greg Hallam (Ceased 31/08/2025)	2	\$12,000 pa	N/A	\$2,000
Member	Aysin Dedekorkut-Howes (Ceased 31/08/2025)	1	\$12,000 pa	N/A	\$2,000
Member	Lynette McLaughlin (Ceased 31/08/2025)	2	\$12,000 pa	N/A	\$2,000
Member	Crispin Anstey (Appointed 01/09/2025)	5	\$12,000 pa	N/A	\$10,000
Member	Gail Godwin-Smith (Appointed 01/09/2025)	6	\$12,000 pa	N/A	\$10,000
Member	Dr Kaylee Boccalatte (Appointed 01/09/2025)	6	\$12,000 pa	N/A	\$10,000
Member	Wayne Preedy (Appointed 16/04/2026)	1	\$12,000 pa	N/A	\$3,000
Member	Shane Chelepy (Ceased 01/10/2025)	1	N/A – Public Sector employee	N/A	N/A
Member	Clare Chapple (Ceased 31/08/2025)	2	N/A – Public Sector employee	N/A	N/A
Member	Brendan Moon (Ceased 31/08/2025)	2	N/A – Public Sector employee	N/A	N/A
Member	Chris Stream (Appointed 01/10/2025)	4	N/A – Public Sector employee	N/A	N/A
Member	Pat Hetherington (Appointed 16/04/2026)	1	N/A – Public Sector employee	N/A	N/A
No. scheduled meetings/sessions	8				
Total out of pocket expenses	\$9,695.34 of expenses were incurred during 2025-26 for board chairperson and members travelling on business and attending meetings in connection with the functions of the board, including \$8,934.23 incurred directly by QRA and \$761.11 out of pocket expenses re-imbursed to board chairperson and members.				

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 4
Accessibility	Table of contents	ARRs – section 9.1	Pages 3 and 55
	Glossary		
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	Introductory Information	ARRs – section 10	Pages 5 and 6
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 9
	Agency objectives and performance indicators	ARRs – section 11.2	Pages 9 to 12
	Agency service areas and service standards	ARRs – section 11.3	Page 52
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 27
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 19
	Executive management	ARRs – section 13.2	Pages 19 and 20
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Page 53
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 25
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	Charter of Victims' Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	data.qld.gov.au
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FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2019*
 ARRs *Annual report requirements for Queensland Government agencies*

QGEA *Queensland Government Enterprise Architecture*
 VCSVRB *Victims' Commissioner and Sexual Violence Review Board Act 2024*

Glossary

ARRs	Annual report requirements for Queensland Government Agencies
The Bureau	The Bureau of Meteorology
CFO	Chief Financial Officer
CALD	Culturally and Linguistically Diverse
CDO	Counter Disaster Operations
DTMR	Department of Transport and Main Roads
DRC	Disaster Recovery Coordination
DRF	Disaster Ready Fund
DRFA	Disaster Recovery Funding Arrangements
eDRMS	Electronic Document and Records Management System
EBA	Enterprise Bargaining Agreement
EF	Efficiencies Fund
ERF	Emergency Response Fund
FRMP	Flood Risk Management Program
FRRG	Functional Recovery and Resilience Group
FBT	Fringe Benefits Tax
FTE	Full-Time Equivalent
FWIN	Flood Warning Infrastructure Network
KMP	Key Management Personnel
GIS	Geographic Information System
GRQ	Get Ready Queensland
HSW	Health, Safety and Wellbeing
IIFFI	If It's Flooded, Forget It
LGA	Local Government Area

LGAQ	Local Government Association of Queensland
NEMA	National Emergency Management Agency
NGO	Non-Government Organisations
NQNDMP	North Queensland Natural Disasters Mitigation Program
NQRP	North Queensland Resilience Program
PDA	Performance Development Agreement
QAO	Queensland Audit Office
QERMF	Queensland Emergency Risk Management Framework
QHRAF	Queensland Hazard and Risk Assessment Framework
QPS	Queensland Police Service
QRA	Queensland Reconstruction Authority
QRA Act	<i>Queensland Reconstruction Authority Act 2011</i>
QRRRP	Queensland Resilience and Risk Reduction Program
QSDR	Queensland Strategy for Disaster Resilience
QT	Queensland Treasury
Retd	Retired
RLO	Regional Liaison Officer
RRG	Recovery and Resilience Grants
RRO	Resilience and Recovery Officer
RM	Reconstruction Monitoring
SRRG	State Recovery and Resilience Group
SRRP	State Recovery and Resilience Plan
The Code	Code of Conduct for the Queensland Public Service

