Rockhampton Girls Grammar School

Est 1892

ANNUAL REPORT 2025

To the Minister for Education and the Arts

Communication Objective

Purpose of the Report

The Rockhampton Girls Grammar School 2025 Annual Report of the Board of Trustees for the Minister for Education and the Arts – the Honourable John-Paul Langbroek MP has been prepared in accordance with the requirements of Section 49 of the Financial and Performance Management Standard 2019.

This report will illustrate how the School aligns its services with the Queensland Government's objectives for the community, which are:

- Safety where you live;
- Health services when you need them;
- A better lifestyle through a stronger economy;
- A plan for Queensland's future.

This report:

- highlights the achievements of the School
- profiles the history of the School
- outlines progress against the focus areas and goals of the School's Strategic Directions 2025 - 2027
- provides an outlook for 2026
- provides a copy of the audited financial statements (as required under Section 62 of the *Financial Accountability Act 2009*).

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ISSN 1837-8706 (Print)
ISSN 1837-8714 (Online)

Public Availability of the Report

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Attribution

Content from this annual report should be attributed as: The Board of Trustees of Rockhampton Girls Grammar School Annual Report 2025.

Rockhampton Girls Grammar School
Est 1892

23 February 2026

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

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2025 and financial statements for Rockhampton Girls Grammar School.

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 can be found at page 33 of this annual report

Yours sincerely

Jennifer M Luck
Board Chairperson
Board of Trustees
Rockhampton Girls Grammar School

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From the Chairperson

Jennifer Luck – Speech Night Address

Rockhampton Girls Grammar has thrived this year because of a community that believes in the power of girls' education and is willing to do the work to realise that belief.

Our Speech Night is an occasion that celebrates learning, character, and community where we pause to recognise excellence across our School, to reflect on a year of growth, and to look with confidence toward the future our young women are shaping.

The School Board extends our heartfelt thanks to our Principal, Mrs Krehlik. Kara's leadership this year has been student-centred, visionary and unwavering. Her commitment to academic rigour, wellbeing, and opportunity has ensured that Rockhampton Girls Grammar not only meets expectations but continually raises the bar for what a girls' school can be in regional Queensland.

Our gratitude also goes to the Executive Team, Clair Applewaite, Dr John Fry, Kathy King and Kasey Mitchell whose strategic leadership turns ambition into action. Your oversight of teaching, learning, wellbeing, operations, and community engagement has been outstanding.

Our teaching, IT and support staff are the heartbeat of the School. You challenge minds, nuture curiosity and inspire resilience. Every extra minute spent with a student, every adjustment made to meet individual needs, these are the quiet investments that compound into lifelong outcomes. Thank you for your professionalism and for the belief you place in every girl.

We also acknowledge our administration, catering, grounds and cleaning teams - The custodians of our campus experience - whether coordinating enrolments, managing budgets, the first welcome at the office, the meals that sustain us, the immaculate grounds that convey pride, and the safe, clean spaces where learning unfolds. Your work is often behind the scenes, but its impact is front and centre every day.

Our boarding staff - create a home away from home for students from across Queensland and beyond. The rhythms of boarding life are demanding, and your dedication underpins so many of our students' successes.

Thank you to our parents and carers, for your trust, your partnership, and your steadfast support in the choices you make to prioritise your daughters' education. You share our belief that girls can and should aspire boldly.

Our achievements in 2025 reflect diligence, courage, and teamwork - across academics, the arts, sport, leadership, service, and cultural life. You have pursued high standards and lifted each other up.

Whether you crossed a personal hurdle, mentored a peer, or stood on a podium, your efforts define the spirit of Girls Grammar.

Our Year 12 graduates, the end of the year is a moment of both conclusion and commencement. The routines that have shaped your days will soon give way to new freedoms and responsibilities. You will find yourselves making choices with greater independence and consequence - about study, work, relationships, money, and time.

As you step forward, one constant will be change - especially the rapid evolution of Artificial Intelligence.

AI is no longer a distant horizon; it is already reshaping how we learn, work, create, and solve problems. For your generation, it will be the single biggest technological shift of your early careers.

Used wisely, AI can amplify your strengths. It can help you analyse complex data, accelerate research and personalise learning. However, the tools you use will never replace your judgement. Use AI as an assistant, **not** a shortcut. Be curious but skeptical**,** be ethical, learn to think critically and be able to discern authenticity in this new era of change.

How you navigate it is your challenge - as clever, confident, and capable young women able to contribute to and embrace your new future.

We are proud of how you represent the values of Rockhampton Girls Grammar, and we look forward to seeing the many ways in which you will continue to thrive.

2025 Achievements and Challenges

Achievements

- Rockhampton Girls Grammar School proudly launched its 2025–2027 Strategic Directions, marking a new chapter in our journey. Shaped by connection, purpose, and an elevated vision for the future, this strategy honours our traditions while courageously embracing innovation and progress.
- In 2025, Girls Grammar achieved Brain Wise School Accreditation, awarded by the Academy of Organisational Neuroscience Australia—a distinction earned by only a handful of schools nationwide. This milestone followed two years of professional learning for all staff, embedding neuroscience-informed practices that optimise learning conditions. By creating a shared language across our school, we have transformed how we teach, learn, and support one another, positioning Girls Grammar at the forefront of evidence-based education that enhances engagement, memory, and wellbeing.
- Our successful application for the Indigenous Boarding Providers Grant enabled the employment of an Indigenous Liaison Officer and two Indigenous Education Officers, significantly enhancing academic and social-emotional support for our students. This partnership lays the foundation for continued progress in 2026 as we strengthen our commitment to reconciliation through the development of our School's Reconciliation Action Plan.
- 2025 graduating class highlights included Aysan Aghaei and Alessandra Williams receiving the QCAA Certificate of Academic Achievement for six 'A' results in general subjects. In addition to these exceptional achievements, 20% of disclosed eligible Year 12 graduates received an ATAR of 96 and above, 35% received a full or partial VET qualification and two thirds of subject results were in the A and B range.
- Our campus continues to evolve in ways that honour our heritage while preparing for the future. In 2025, we celebrated the official opening of the newly refurbished Upper Luck House, a beautiful blend of tradition and innovation, jointly funded by the Queensland State Government and Rockhampton Girls Grammar School. Other key infrastructure achievements included the Underground Cabling Project, upgrading electrical, data, and fire systems; stormwater improvements to protect our grounds; and the Year 1 and 2 Discovery Classroom refurbishment, creating vibrant learning spaces for our youngest students.

Challenges

- Our school faced challenges in 2025 in the areas of capital works and repairs and maintenance requirements. These challenges are expected to continue in 2026 and include:
    - Managing the increasing maintenance and renewal requirements associated with a 136-year-old campus, where many buildings and essential services are approaching end of lifecycle, including the school's air conditioning systems originally installed under the Cool Schools program, resulting in increased operational and financial pressure;
    - Navigating regional shortages of qualified contractors and trades, which impacts the ability to secure multiple quotations, meet procurement timelines, and progress works efficiently;
    - Responding to national cost inflation and supply chain delays that are elevating project costs and extending delivery timeframes for essential maintenance and capital works;
    - Managing a current pipeline of more than $1.7 million in identified projects, with many potentially requiring deferral due to limited funding availability.
- Remaining an employer of choice continues to be a priority in an environment marked by uncertainty around State Government salary adjustments and ongoing staffing shortages across Queensland and nationally. Attracting and retaining high-quality educators, particularly in the area of senior secondary specialist staff is essential to sustaining our standards of excellence.
- As a smaller independent school, we face the same legislative and compliance requirements as larger institutions, but with fewer staff to share these responsibilities. This reality often stretches workloads across our team, highlighting the challenge of meeting complex operational demands with limited capacity.

From the Principal

2025 In Review – Kara Krehlik

In 2025, Rockhampton Girls Grammar School continued to strengthen its proud legacy of educating clever, confident, and influential young women. Guided by our 2025–2027 Strategic Directions, the year was defined by growth, connection, and significant progress across all areas of school life. Our Purpose—to empower and inspire confidence in young women to create and embrace every opportunity, remained at the heart of every initiative and achievement.

Educational Excellence
Our 2025 Year 12 cohort achieved outstanding academic results, with more than 50% of known eligible students attaining an ATAR of 80+ and over 30% achieving 90+. Across General subjects, 62% of results were in the A and B bands, with exceptional individual achievements including perfect scores of 100% and 99%.

This year also saw major advancements in learning enhancement across Prep to Year 12. Independent Schools Queensland (ISQ) conducted comprehensive reviews of our First Nations EAL/D and Learning Support programs, providing strong foundations for continued growth in inclusive and personalised learning.

Girls Grammar also became the first school in Australia to deliver ETHICLEAD's *15 Disciplines of Ethical Leadership* to staff and students learning together, laying the groundwork for our flagship leadership program, Character Academy, launching in 2026.

Wellbeing and Support
Wellbeing remained central to student success. Significant progress was made toward establishing a dedicated Health and Wellbeing Wing in Paterson House, with Stage 2 to commence in April 2026.

The School also achieved Brain Wise School Accreditation, a distinction awarded to only a small number of schools nationwide. This milestone reflects two years of whole staff professional learning in neuroscience-informed teaching and wellbeing practices.

Cocurricular Growth
Student engagement thrived across sport, creative arts, and enrichment programs. New opportunities in Junior Oz-tag, Rugby 7s, AFL, and a Primary String Ensemble expanded participation, while netball achieved its strongest season yet with a record number of teams reaching grand finals.

Our production of *Moana Jnr* and the inaugural Arts Showcase demonstrated the depth of talent across the school and strengthened community involvement in the creative arts.

Strong, Skilled Staff
Our achievements were underpinned by the dedication of our highly skilled staff. We were delighted to welcome new colleagues throughout the year and to confirm Mrs Kathy King, Deputy Principal – Students and proud alumna, and Ms Louise Ford, School Counsellor, as permanent members of staff for 2026.

Campus and Infrastructure
Capital works continued to modernise and enhance our historic campus. Key achievements included the official opening of the refurbished Upper Luck House, upgrades to electrical, data, and fire systems through the Underground Cabling Project, stormwater improvements, and the refurbishment of the Year 1 and 2 Discovery Classroom.

Following consultation, the Grant Building Art Room was identified as the next major project—its first upgrade in 70 years—alongside further sustainability improvements through new solar panel installations.

Community and Partnerships
The Girls Grammar community demonstrated exceptional generosity and social responsibility, with the annual Ponytail Project raising $20,000, surpassing all previous fundraising efforts.

The Indigenous Boarding Providers Grant enabled the appointment of an Indigenous Liaison Officer and two Indigenous Education Officers, strengthening academic, cultural, and wellbeing support for First Nations students and progressing the development of our Reconciliation Action Plan.

I extend my sincere thanks to our parents and caregivers whose partnership remains central to our success. Each day, we witness the confidence, curiosity, and compassion of our students—a testament to the transformative power of all-girls education and the enduring strength of our community.

Strategic Directions 2025 - 2027

Our Mission

To foster a connected community that develops clever and confident young women.

Our Purpose

To empower and inspire confidence in young women to create and embrace every opportunity.

Our Contribution to Society

An unwavering dedication to educate and nurture influential young women who contribute passionately and confidently to our diverse and ever-changing society.

Our Commitment to Child Safety and Wellbeing

At Rockhampton Girls Grammar School, we are dedicated to the safety, wellbeing, and empowerment of every student. We foster a culture of respect and inclusion, ensuring student's voices are valued and acted upon. Through strong leadership and care, we nurture resilience, diversity and excellence, preparing students to be clever, confident and ready to contribute meaningfully to a connected community.

Our Values

CONFIDENCE

Empowering students to believe in themselves, embrace challenges and pursue their goals with resilience and determination.

INTEGRITY

Upholding honesty, accountability and ethical behaviour in all actions, inspiring students to lead with authenticity and purpose.

CONNECTION

Fostering strong relationships built on trust, respect and inclusivity to create a supportive and united community.

TRADITIONS

Honouring the School’s rich history and values while embracing progress to create a foundation for future generations.

CURIOSITY

Encouraging a passion for learning, exploration and innovation by inspiring students to question, discover and grow.

Our History

Rockhampton Girls Grammar School opened its doors to the first four boarders and 33 day students on 11 March 1892. With Miss Helen E. Downs as foundation Headmistress, the School was officially opened on 19 April 1892. Rockhampton Girls Grammar School was established under the Grammar Schools Act 1860 and is one of the eight original Grammar Schools of Queensland. It continues to function as a Statutory Body under the Grammar Schools Act 2016.

The Grammar Schools Act 2016 came into effect on 1 January 2017 and replaced the Grammar Schools Act 1975 with modern legislation that aims to meet the contemporary needs of the School. The establishment and regulation of the School, including the constitution of the Board of Trustees and the functions of the Board, are now provided for in the Grammar School Act 2016.

Our Strategic Focus Areas

2025 saw the introduction of the school's updated Strategic Plan for 2025-2027. This ambitious and forward-looking plan was the culmination of substantial effort and collaboration from our school community, preparing Rockhampton Girls Grammar School to enter 2025 with a refreshed and dynamic vision.

Guided by six key focus areas, the Plan outlines our vision to foster academic excellence, personal growth and social responsibility in every student.

Strategic focus areas in 2025 include:

1. **Strengthening and enhancing our educational offerings**
   Our school is committed to expanding and enhancing educational offerings that inspire excellence, ignite curiosity and provide diverse pathways for student success.
2. **Fostering positive wellbeing for staff and students**
   Our school community is empowered and supported through tailored programs to promote positive wellbeing, build resilience and equip individuals to confidently navigate and lead in an ever-changing society.
3. **Delivering a diverse cocurricular program**
   Our students are fully engaged and excelling in a diverse range of high-performing cocurricular activities that foster growth, passion and holistic development.
4. **Strengthening our workforce with engaged, committed and highly skilled staff**
   Our highly skilled staff are engaged, continuously learning and committed to positive student outcomes and the broader school community through professional growth and collaboration.
5. **Creating a built environment that is fit for purpose**
   Our facilities are always evolving to accommodate growth while integrating ESG principles, creating an enriched learning environment that fosters innovation and responsible global citizenship.
6. **Building mutually beneficial community partnerships**

Our school collaborates with value-aligned organisations to enhance student outcomes through shared resources, meaningful opportunities, pathways and sponsorships.

The identified focus areas have shaped six Bold Strategic Goals that we began pursuing in 2025 and will continue to drive forward with the aim of achieving them by the end of 2027.

Bold Strategic Goals

1: Learning Enhancement Program
Develop an innovative and tailored learning enhancement program from Prep – Year 12 to maximise student engagement and consistently improve academic outcomes.

2: Academic Excellence Program
Develop a tailored academic excellence program that attracts, develops, and retains high achieving students.

3: Character Academy
Develop a unique, exclusive and progressive leadership program for students in Prep – Year 12 that fosters socially clever, confident and connected young women.

4: Competitive Cocurricular Program
Develop an engaging and competitive program of cocurricular activities for students across the whole school to ensure relevance and optimise quality.

5: Learning Facilities
Revitalise learning facilities in operationally prioritised areas of the school that foster creative and vibrant educational environments.

6: Leadership Capability Framework
Develop a leadership capability framework for staff across all departments to increase productivity, accountability and staff satisfaction.

Progress on Components of 2025-2027 Strategic Focus Areas

Strategic Focus Area 1: Strengthening and enhancing our educational offerings	
Operational priorities identified to achieve Strategic Focus:	• Develop a flagship program that instills confidence and character in young women to empower them to embrace every opportunity. • Reintroduce an academic excellence program to enrich opportunities, recognise and celebrate top-performing students. • Reframe clubs, houses, and sister school activities to ensure maximum impact and relevance for the students. • Collaborate with other schools to provide access to subjects we do not offer, including online learning opportunities. • Expand teacher aide support and the learning enhancement program to improve student outcomes.
Progress through 2025	**Leadership Program** • Partnership formed with external leadership development organisation, ETHICLEAD. • Built on the framework of *The 15 Disciplines Ethical Leadership Program*, mapped out creating a Prep to Year 12 program and beyond to staff leadership ecosystem, titled *Character Academy*. • Five day training program has been completed by 16 staff and 10 incoming prefects alongside one another. • Program to be introduced to Yr 7 and 8 cohort in Term 2 2026 with additional cohorts to follow in 2027/2028. **Academic Excellence Program** • Initial planning for program has been undertaken. • Expect partial implementation in 2026 with full implementation in 2027. • Upper Primary School extension programs in Mathematics and English were successfully introduced in 2025. **Reframe Clubs, Houses and Sisters** • Changes to clubs program were incorporated throughout 2025 based on student and parent feedback. • Additional offerings provided by external facilitators such as Self Defence and Female Empowerment. • First Nations Club lead by Indigenous Liaison Officer was a successful addition in 2025. **Expand teacher aide support and the learning enhancement program to improve student outcomes** • Two external reviews completed by ISQ in 2025 – working through recommendations and next steps, some of which have commenced implementation from Term 4, 2025. • Teacher aide support increased in 2025 with further scope for Learning Enhancement programs during the year. These include an intervention class in Year 7 Mathematics, an individualised Primary School Literacy Intervention program, a Place Value program (PVAT) in the Middle and Upper Primary School and age-based literacy programs. We also partnered with Padea Education to offer TutorHER – an individualised expert tutoring program for students in Year 9-12.
Strategic Focus Area 2: Fostering positive wellbeing for staff and students	
Operational priorities identified to achieve Strategic Focus:	• Launch a Staff Buddy Mentoring Program to foster collaboration and support among colleagues. • Equip key staff with a compelling narrative and rationale to foster buy-in for the pastoral care program. • Integrate the Brainwise program to engage all staff and ensure its continuity through a comprehensive approach. • Revitalise and enhance our camp offerings to provide more diverse, engaging and enriching experiences for students. • Establish a Health & Wellbeing Hub to provide accessible support for students and staff.

Progress through 2025	**Staff Buddy Mentoring Program** • Induction and Mentoring Programs have been developed for Boarding, Teachers and Teacher Aides in 2025 for implementation in 2026 • Professional development session delivered for Line Managers to encourage collaborative conversations. • Introduced informal flexible work arrangements to support staff wellbeing. • Requested an Employee Assistance Program professional development session for early 2026 and external HR Consultant Louise Power presented at staff PD training January 2026 to upskill staff. • Improved Staff Pulse Survey structure to better capture staff engagement and wellbeing trends to increase collaboration with staff. **Pastoral Care Program Buy In** The school's Pastoral Care program is regularly updated to ensure content is age-appropriate and aligned with students' developmental needs. Beginning in 2026, the Character Academy Leadership Program will be incorporated to strengthen leadership skills among both staff and students during pastoral care sessions. Student wellbeing is further supported through: • **School Counsellor involvement**, including small-group social-emotional learning in Primary and holistic wellbeing presentations across all Secondary classes. • **External specialist presentations** in Secondary, with 2025 sessions delivered by: o LIVIN Well o Pelvic Pain and Period Foundation o Rockhampton Sexual Health Clinic o Headspace In Primary, the **Life Skills Go** program was introduced in 2025 for Prep–Year 6 as a wellbeing teaching and monitoring platform. Overall, these initiatives help strengthen staff engagement and foster stronger buy-in to the pastoral care framework. **Integration of Brainwise Program** The school has achieved several significant milestones in strengthening its neuroscience-informed practice through implementation of the Brainwise Program: • **Accredited Brain Wise School:** Official recognition from the Academy of Organisational Neuroscience Australia, following whole-staff professional learning, confirms the school's commitment to embedding brain-based strategies across teaching and leadership. • **Executive Leadership Credentials:** Executive staff and Directors have completed advanced training in Educational Neuroscience, earning Brain-Based Leadership and Coaching credentials that enhance research-informed decision-making. • **Growth of Internal Expertise:** Eight teachers have become Brain Wise Trainers, forming a dedicated team that leads regular professional learning and ensures consistent, long-term implementation of the program across the school. **Revitalise camp offerings** Year 10's completed a successful 'Step into Secondary' two-day retreat in 2025. Planning for 2026 includes: • Overnight sleepover for Year 3 • Year 4 two-day camp to Caves • Year 5/6 week camp to Brisbane • Year 10 – 12 Cultural tour to Canberra/Brisbane. **Establishment of a Health and Wellbeing HUB** The school has progressed the development of a dedicated Health and Wellbeing Wing, located within Paterson House. This centralised Hub will bring together the Health Centre, School Nurse, School Counsellor and visiting Allied Health professionals in one accessible location, greatly enhancing the delivery of wellbeing support across the school community.

Strategic Focus Area 3:	Delivering a diverse Cocurricular Program
Operational priorities identified to achieve Strategic Focus:	• Bridge the gap between demand and supply in our current co-curricular offerings to ensure a well-rounded and engaging student experience. • Enhance the Show Team program by developing independent facilities that facilitate hands-on learning experiences for students. • Develop and implement a sponsorship and community support program to fund and offset costs associated with co-curricular offerings. • Invest in the training of coaches and facilitators to elevate the quality of our co-curricular offerings. • Allocate resources and provide support to strengthen and enhance the program effectively.
Progress through 2025	**Co-curricular offerings**: • Students were surveyed in early 2025 and adjustments made to co-curricular offerings to meet demand. • Successful new addition of a Primary Strings Ensemble in 2025, receiving a High Distinction for their first exam. • Increase to 11 netball teams with three progressing to Rockhampton Schoolgirls Grand Final. • Strong result from Ariat Highschool Percentile Cup Camp Draft (in Pittsworth) where our team of seven girls finished ninth out of 38 schools and were the highest placed Rockhampton regional team. • Introduced Oztag to primary students with two teams in the local competition. • Held the inaugural Arts Showcase to exhibit student work across visual and the performing arts. **Show Team Program**: • Independent facilities were not forthcoming in 2025, therefore students collaborated with St Brendan's College to utilise their facilities and gain hands-on learning experiences. **Sponsorship and Community Support** • A successful sponsorship program was developed and implemented for the School Musical in 2025. • Newly appointed Marketing & Events Manager plans to develop similar programs for local businesses to partner with school sporting teams in 2026. **Invest in training of coaches and facilitators** • During 2025, the school invested in refereeing and coaching clinics and courses, along with strength and conditioning training to enhance our programs. **Allocate Resources and provide support to strengthen and enhance the co-curricular program** • Role of Cocurricular Assistant was added in 2025 and has provided extensive support for Director of Cocurricular; • Additionally, events process has been streamlined and strengthened with collaborative work undertaken by Cocurricular Assistant and Events Assistant.

Strategic Focus Area 4:	Strengthening our workforce with engaged, committed and highly skilled staff
Operational priorities identified to achieve Strategic Focus:	• Enhance and expand our induction and mentoring program to provide comprehensive support and development for all staff members. • Strengthen our professional development program that prioritises dedicated time for external training and continuous skill enhancement. • Leverage alternative recruitment platforms to expand reach and attract diverse talent. • Explore alternative benefits and offerings to enhance staff satisfaction and position the school as an employer of choice. • Strengthen the existing line management structure to improve staff accountability and boost productivity. • Reduce the number of manual paper-based processes to improve consistency and efficiency.

Progress through 2025	**Enhance and expand induction and mentoring programs** • A comprehensive Boarding Induction Manual has been developed with staff input, including observation and feedback forms; • Induction and Mentoring Programs have also been completed for teaching staff and teacher aides; • Expansion of induction program to all Departments is in progress for consistency, in additional to launch of Buddy Mentoring Program alongside induction improvements; **Professional Development Initiatives** In 2025, the school has undertaken a comprehensive program of professional development designed to strengthen leadership capacity, enhance staff expertise, and ensure the highest standards of care and teaching. Key initiatives include: • **Leadership Development:** The Leadership and Middle Leadership teams successfully completed Executive Coaching Training, equipping them with advanced skills to drive strategic growth and foster a culture of continuous improvement. • **Discipline Leadership:** Sixteen staff members engaged in the EthicLead's 15 Discipline Leadership course, building capability in ethical decision-making and discipline-specific leadership. • **Boarding Supervisors:** Boarding staff participated in a series of targeted webinars covering youth mental health, medication administration, and duty of care, ensuring best practice in student wellbeing and safety. • **Teaching Staff:** Teachers undertook a broad range of professional learning, including subject-specific courses, national conferences, and QCAA webinars, reinforcing both curriculum expertise and pedagogical innovation. Together, these initiatives reflect the school's commitment to professional excellence, staff development, and the delivery of high-quality education and care for all students. **Leverage alternative recruitment platforms to expand reach and attract diverse talent**. Advertisements for recruitment were completed during 2025 via LinkedIn, Facebook, Indeed, Seek and the Girls Grammar Employment page to attract diverse and specialised talent. Streng**then Line Management structure** Line management structure has been reviewed with staff consultation; with changes implemented during 2025. Minor refinements have occurred following feedback. **Reduction of manual paper-based processes** Significant progress has been made in modernising systems, improving workflow efficiency, and building staff capability across the school during the year. • A major priority has been reducing manual, paper-based processes by adopting digital systems that improve accuracy, visibility, and efficiency: • **RollCall** (launching January 2026) will digitise transport management, streamline student travel, and reduce admin workload. • **CompliAssurance** now includes registers, digital forms, and operational records such as pre-start checks, removing paper processes and improving compliance oversight. • **iAuditor** is used for inspections and audits, replacing paper templates and strengthening consistency and record-keeping. • **Digistorm online enrolments** automates tasks, reduces paperwork, improves communication, and centralises data for better analysis. • **HR software options** are being explored to automate onboarding, induction, and mentoring for greater efficiency and scalability.

Strategic Focus Area 5: Creating a Built Environment that is Fit for Purpose	
Operational priorities identified to achieve Strategic Focus:	• Leverage under-utilised assets to create new revenue streams and drive sustainable financial growth. • Transform and adapt existing facilities to align with the evolving needs of the school and future growth. • Enhance and modernise classroom facilities to create cutting-edge, resource-rich environments that foster innovative and dynamic learning experiences. • Expand agricultural facilities to incorporate livestock and farming, promoting self-sustainability while offering hands-on learning opportunities for students. • Conduct a comprehensive review of the Master Plan to ensure alignment with the school's objectives and strategic priorities.
Progress through 2025	The school has undertaken a comprehensive program of capital works, infrastructure upgrades, and operational improvements in 2025–2026. These initiatives optimise existing facilities, enhance safety, improve student and staff wellbeing, and support long-term strategic growth. Key initiatives include: **Health and Wellbeing HUB** – Repurposing space within Paterson House to centralise the Health Centre, School Nurse, Counsellor, and Allied Health services. This relocation improves accessibility, operational flow, and student privacy, while freeing the former Health Centre site for future Master Plan developments. **ELC Stop Drop & Go Zone** – The stop, drop and go project includes improved traffic flow design, with proposed car parking, a pick up and drop off zone, pedestrian crossings and a fully marked up traffic management plan. We are currently awaiting Grant approval to progress with this project, following temporary works completed during 2025. **Art Room Refurbishment –** Plans have been completed for the Grant Art Room to undergo a full refurbishment, including the introduction of a dual classroom teaching space. While we had hoped to commence works over the Christmas break, issues with sourcing suitable tenders for the work required have necessitated the delay of this project to later in the year. **Chicken Coup -** The school is commissioning a purpose-built chicken coop to house up to 20 laying hens, designed in compliance with Queensland Schools Animal Ethics Committee (QSAEC) guidelines. The design will prioritise student engagement and safety, with lockable access, viewing windows, and educational signage, while meeting all building, council, and animal welfare standards. **Master Plan Review** Discussions regarding review of our current Master Plan commenced in 2025, with a comprehensive review scheduled to commence in 2026.The review will be completed in collaboration with the Executive and Board of Trustees to ensure it aligns with strategic goals, stakeholder feedback, and operational needs. A dedicated strategy day with the Board will guide this process, incorporating sustainability initiatives and prioritising projects that support long-term growth, innovation, and competitiveness. **Updated Facility Hire Guide** A comprehensive review and upgrade of the School's Facility Hire Guide was completed in 2025, significantly enhancing the School's branding, presentation, and visibility of available assets. By clearly showcasing our facilities and streamlining the hire process, the guide is designed to attract greater interest from external groups, optimise the use of under-utilised spaces, and create new revenue streams. This initiative supports sustainable financial growth while ensuring the School's facilities are professionally managed, fully utilised, and aligned with both operational needs and strategic priorities.

Strategic Focus Area 6: Building mutually beneficial community partnerships	
Operational priorities identified to achieve Strategic Focus:	• Provide comprehensive careers guidance and support to facilitate student pathways and future opportunities. • Strengthen indigenous liaison capabilities and services to promote cultural awareness and support for indigenous students and families. • Secure sponsorships to enhance resources for all school programs. • Establish partnerships with other institutions to expand the range of pathways available for students. • Develop partnerships for international and domestic student exchange programs.
Progress through 2025	Significant progress has been made in strengthening community connections and creating opportunities that enrich student experiences and outcomes. Key achievements include: **Comprehensive Careers Guidance and Support to Facilitate Student Pathways** • The role previously titled Transition Support Officer has been reviewed and renamed Academic Support Officer to better reflect its responsibilities in guiding student pathways. • Year 10 students undertake the QCAA short course *Carer Education.* • Year 11 and 12 students meet individually with the Deputy Principal – Studies for career advice. • The addition of an Indigenous Liaison Officer and Indigenous Education Officers has been made possible through the Indigenous Boarding Providers Grant, enhancing support for Indigenous students and their families. **Strengthen Indigenous Liaison Capabilities and Services to Promote Cultural Awareness** • Development of a Reconciliation Action Plan and Cultural Safety Policy is underway, reinforcing our commitment to cultural inclusivity. • Cultural Awareness training was completed by all staff as part of Personal Development training early in 2025. Further to this, Indigenous Liaison Officer provided an informative Cultural Safety Training presentation to all staff at Personal Development Day in January 2026. • School held a dinner for First Nations families and community members during NAIDOC week in 2025 **Secure Sponsorships to Enhance Resources for All School Programs** • Sponsorship was successfully secured for the 2025 School Musical, marking an important step in building external support for school initiatives. In addition, we were fortunate to secure generous sponsorship for our Long Lunch in July 2025, which assisted in raising funds for our school. Plans are in place to broaden the scope of sponsorship opportunities in 2026 to benefit a wider range of programs. **Establish Partnerships with Other Institutions to Expand the Range of Pathways** • Informal partnerships have been established with **CQU, JCU, UQ, and QMEA**, creating valuable connections for future student pathways. • Further communication and promotion of these opportunities among current and prospective families is scheduled for 2026. **Develop Partnerships for International and Domestic Student Exchange Programs** • The school welcomed an exchange student from Germany in Term 4, 2025, and has enrolled another student from Japan for Year 6 in 2026, demonstrating our commitment to fostering global perspectives and cultural exchange.

Enrolments

Enrolments (August Census)	2025	2024	2023	2022	2021
Boarders	107	104	106	104	86
Day Students	297	300	279	255	235
Total	**404**	**404**	**385**	**359**	**321**

Enrolments Year Level (Aug census)	2025	2024	2023	2022	2021
Years P-6	145	144	127	135	108
Years 7-12	259	260	258	224	213
Total	**404**	**404**	**385**	**359**	**321**

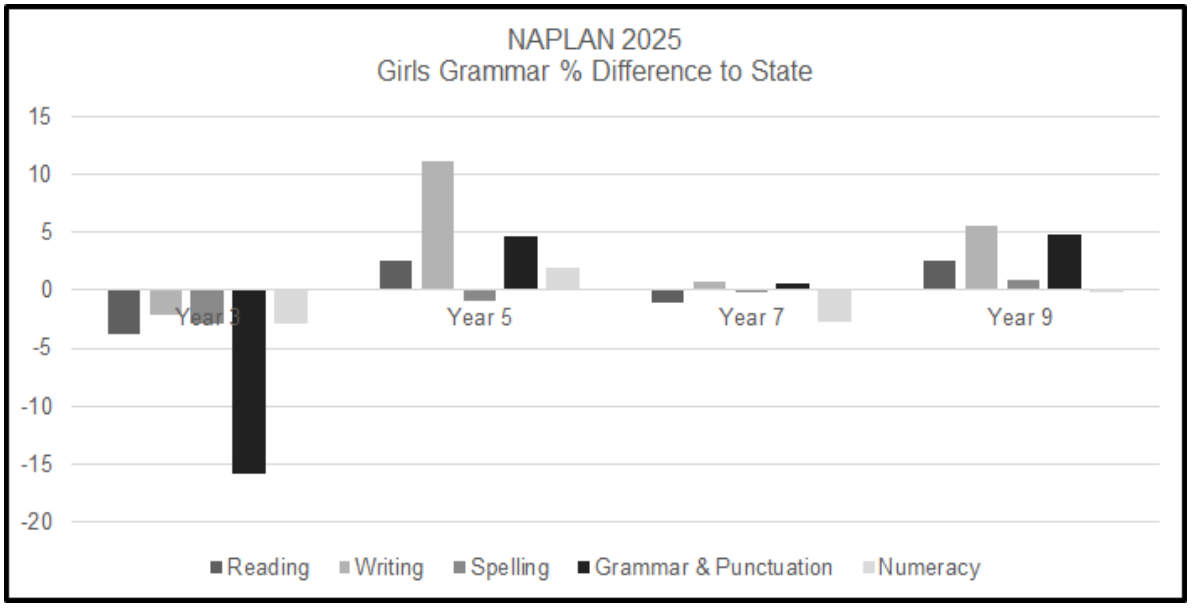
Student Academic Outcomes

NAPLAN

The graph below illustrates the performance of Girls Grammar students across all NAPLAN domains in comparison to statewide averages. Overall, performance is mixed. Year 5 and Year 9 students achieved above the state average in majority of areas, with Year 5 below in spelling and Year 9 slightly below in numeracy. Year 7 students fell below the state average in spelling, reading and numeracy, whilst Year 3 students recorded below state average results in all areas.

Year 3 outcomes have been influenced by a significant number of students in the cohort requiring support, with extensive teacher aide assistance provided (42% of lessons). In addition, targeted interventions via programs such as Soundwaves and Literacy Intervention have led to general improvements including increases in GPA of 14.6% and spelling of 15.3%. A new program, Ochre, will be introduced in 2026, which will target vocabulary growth, comprehension and spelling proficiency.

Our Year 7 cohort represents a significant intake of new students and when NAPLAN is delivered, many students are only in their seventh week at Girls Grammar. Numeracy has once again been a high priority in 2025 with a Numeracy Intervention program targeting students who are below numeracy standard with weekly lessons led by our Learning Enhancement Coordinator. During 2025, 100% of students reintegrated into mainstream classes by Term 4, with participating students achieving a 3-point GPA increase, representing a 70% improvement in numeracy performance. Following the success of this program, Year 7 Literacy Intervention will be implemented in 2026, targeting identified students who will receive additional literacy intervention lessons each week.



YEAR 12 SUBJECT RESULTS

Students performed well on both internal and external assessments.

- Percentage 'A' Results – All Subjects 20.09%
- Percentage 'B' Results – All Subjects 46.12%
- Percentage 'A - C' Results (passing) – All Subjects 96.35%

ATAR

There were a range of ATAR outcomes including a score of 98.35. 27% of students with disclosed ATAR results scored higher than 90.00 and 20% were above 96.00.

Academic Colours

In 2025 academic success was formally recognised through the awarding of Academic Excellence (Year 4-6), Full Colours (Year 7-12), Academic Merit (Year 4-6) and Half Colours (Year 7-12). Academic colour recipients are summarised in the table below. Individual Year Level Dux, Proxime Accessit and overall subject award winners were recognised at our Speech Night ceremony.

	Semester 1 - 2025			Semester 2 - 2025		
Year Level	Academic Merit/Full Colours	Academic Excellence/Half Colours	Total # students	Academic Merit/Full Colours	Academic Excellence/Half Colours	Total # students
4	0	3	13	2	4	13
5	4	5	22	9	8	24
6	1	7	31	4	8	31
7	5	3	47	5	7	47
8	11	8	43	14	6	42
9	13	9	44	11	9	42
10	15	10	45	13	11	44
11	5	5	39	6	5	35
12	9	4	40	N/A	N/A	N/A

Our People
Strategic Workforce and Performance

One of the School's strategic focus areas is "Strengthening our workforce with engaged, committed and highly skilled staff". In alignment with this focus, the School strives to grow a staff culture of lifelong learning to model successful professional behaviours to our students and provide opportunities and support for staff to accelerate their professional practice.

Rockhampton Girls Grammar School supports flexible workplace and family-friendly arrangements whilst endeavouring to assist staff to achieve work-life balances through:

- offering job share, part time and term time employment arrangements;
- flexible working hours for support staff during school vacation periods; and
- access to personal, carers, maternity, reproductive and special leave to cater for family situations.

Staff at Girls Grammar are employed in accordance with the terms and conditions outlined within the Rockhampton Girls Grammar Enterprise Agreement 2024 and individual letters of appointment.

In addition to annual compliance training for all staff, some of the professional development opportunities provided to staff for personal and professional growth throughout the 2025 year included training/learning in the areas of:

- First Aid and CPR;
- Leadership and Strategy;
- Curriculum, Planning and Assessment;
- Student and Staff Wellbeing;
- Training relevant to particular job role/department; eg. IT, music, physical education, history etc

In addition to the above PD opportunities, Rockhampton Girls Grammar School implements the following strategies to attract and retain an inclusive, diverse and capable workforce and to position the sector for the future of work:

- Continued support of Central Queensland University in accepting students currently undertaking their Bachelor of Education studies through their work placement program.

Members of the Executive and management have attended various PD opportunities that are specific to their roles throughout the 2025 year, including:

- ICPA Qld State Conference
- ASBA 2025 National Conference
- Student Wellbeing Forum
- ISQ Respectful Relationships Education in Action
- Navigate Student Social Media Laws and Online Offences
- QIS BGA Sustainability Workshop
- ISQ ICT Managers Forum and Grammar Schools ICT Summit
- Child Safe Standards for School Leaders
- Managing Professional Boundaries in your School

To ensure the recruitment process is fair and equitable, Rockhampton Girls Grammar School is guided by the Advertising and Hiring of Staff Policy. This policy was last updated and approved by the Board of Trustees in February 2024. The policy clearly outlines the process of recruitment from the initial stages of identifying the position required, to the interview stages and finally appointment.

The Rockhampton Girls Grammar School offers a comprehensive induction program which is broken into several sessions. The induction program has been reviewed to ensure staff receive an effective induction to help develop the skills, knowledge and networks to deal with the practicalities and complexities associated with working in a school environment. Induction sessions occur in the first two weeks of employment where possible and during student free days at the start of the year.

Staff Profile

At August 2025 census, Girls Grammar had 39 teaching, 56 non-teaching and 11 boarding staff members who are led by an Executive team.

FTE	2025	2024
Teaching	33.8	34.4
Non-Teaching	48.8	49.9
Total	**82.6**	**84.3**

FTE Staff information (August 2025 census)

Highest level of attainment	Teachers
Doctorate	3
Masters	8
Graduate Diploma	0
Graduate Certificate	0
Bachelor's Degree	28
Permission to Teach	0
Total	**39**

Teacher Qualifications (August 2025 Census)

Financial Results 2025

Girls Grammar operates as a not-for-profit entity and reinvests revenue raised back into the School through capital infrastructure and strategic planning for long-term financial stability.

This financial summary provides an overview of Rockhampton Girls Grammar School's financial performance for the 2025 year. A comprehensive set of financial statements is provided in the appendices to this report.

Key Financial Indicators

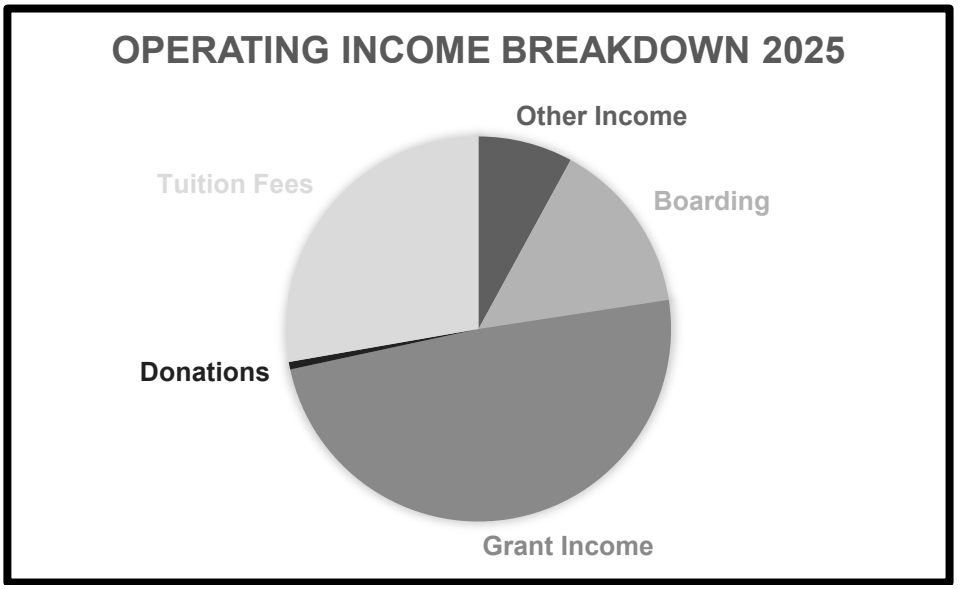
Ratio/Indicator	2025 (000's)	2024 (000's)	2023 (000's)	2022 (000's)	2021 (000's)
Operating Income (excl. cap grants)	$14,761	$14,217	$13,170	$12,164	$9,768
Operating Expenditure	$13,983	$13,187	$11,792	$10,780	$9,411
Operating Profit/(Loss)	$778	$1,030	$1,418	$1,773	$387
EBIDA (Earnings Before Interest, Depreciation and Amortisation)	$1,838	$1,947	$2,216	$2,501	$978

Ratio/Indicator	2025	2024	2023	2022	2021
Total Students	404	404	385	359	321
Working Capital Ratio (CA/CL)	2.18	1.95	1.7	1.7	1.53
Debt per Student	$5,673	$7,027	$4,471	$5,933	$5,986
Capital Re-investment Ratio (Capital Expenditure/Depreciation)	63%	362%	196%	265%	183%

Operating Income

Total operating income for the year was $14.81m (compared to $14.98m 2024).

Other School income includes application and confirmation fees, instrumental music income, facility hire and rental income from residential premises located on Girls Grammar land.

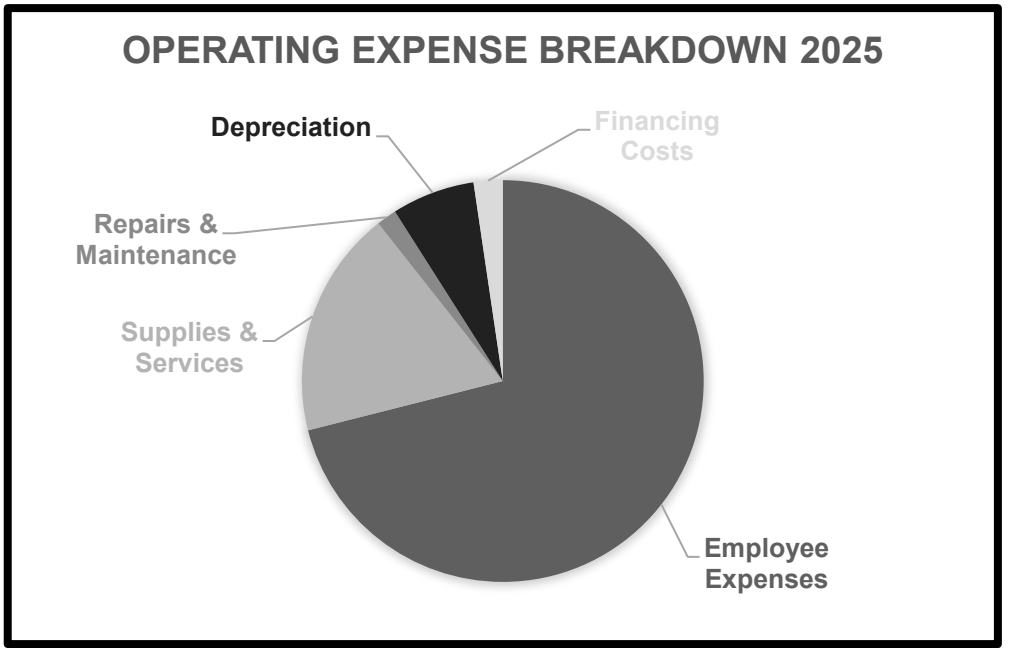


Operating Expenses

The largest portion of the School's operating expenses in any year relate to staff costs.

A salary and wage increase of 3% was passed on to all employees from 7 July 2025 under the terms of the Enterprise Bargaining Agreement 2024. This area of operating expenditure will continue to dominate most of Girls Grammar's costs due to the importance of retaining highly qualified and dedicated staff.

Other categories of general operating expenditure were maintained at similar levels to 2024 with small increases to most due to contractual increases linked to CPI.



Bursaries and Scholarships

Girls Grammar offers General Excellence scholarships for students entering Years 7 to 12. These are offered for a period of three years: Middle School (Years 7-9) and Senior School (Years 10-12). Scholarships are awarded in recognition of academic excellence with consideration given to outstanding contributions in leadership, sporting and cultural activities. The School also offers bursaries to assist students to continue to access a quality education at Girls Grammar when families face short term financial difficulty.

Summary of Financial Performance 2025

The School reported a headline operating surplus for the year ended 31 December 2025 of $834k compared to $1.789Million in 2024. The reduction in profit for the 2025 year is mainly attributable to the 2024 year including a $760k capital grant. Total comprehensive income is $2.98m, due to increases in the value of buildings throughout the year resulting from rising building costs factored into the desktop valuation report adopted. The School's improved profit position over recent years is attributable to the continued growth in student numbers. Whilst revenue has increased significantly, so has operating expenditure to ensure continued investment and resourcing in the areas of staffing, educational resources and grounds and infrastructure improvements. Overall cash increased by $852k throughout the year. This is the net result of inflows from operating $2.00M, outflows of $594k on capital expenditure and $561k of debt servicing. Factors that continue to influence the School's financial position include the following:

- Wage increases and rising overhead costs;
- The unpredictability of student enrolments;
- Recent changes to the government funding model which impact mid and long-term planning;
- External factors influencing family's financial circumstances and therefore affordability of private education;
- Increasing competition from Catholic and independent schools within the Rockhampton region.

Capital Expenditure throughout 2025

- Purchase of new LDV Boarding Van
- Refurbishment of two primary classrooms in the Discovery building
- Purchase of new auditorium seating for McKeague Hall
- Refurbishment of the external staircase from McKeague Deck to Litttleton Plaza
- Purchase of additional outdoor seating
- Storm Water upgrades
- Undergrounding and upgrading of services – data, fire and electrical
- Refurbishment and relocation of Health Centre and Nurse
- Refurbishment and relocation of Directors offices
- Installation of Stage 2 Solar Project
- Installation of nets to outdoor Multipurpose Court

Future Capital Works

- ELC Stop Drop & Go Zone
- Smith Street entrance upgrades
- Agnes Street Tennis Court upgrades
- Update bus wraps
- Upgrade campus signage
- Art Room refurbishment
- Paterson verandahs refurbishment
- Boarders dining room furniture upgrades
- Air-condition Paterson commercial kitchen
- Air-condition cooking classroom
- Construction of chicken coup

School Location and Contact Details

Girls Grammar is located on approximately six hectares of Deed of Grant in Trust (DOGIT) land on the corner of Denham and Agnes Streets, overlooking the city centre of Rockhampton, Queensland. Contact details are as follows:

School Address	PO Box 776 ROCKHAMPTON QLD 4700
Telephone	07 4930 0900
Facsimile	07 49 30 0999
Email Address	Reception@rggs.qld.edu.au
Web Address	https://www.rggs.qld.edu.au

The Board of Trustees

Board of Trustees of Rockhampton Girls Grammar School is constituted under the *Grammar Schools Act 2016*. The Board of Trustees comprises at least seven but no more than nine members each of whom serves a term of four years.

The necessary election process was carried out pursuant to the *Grammar Schools Act 2016* to form the current Board of Trustees throughout early 2024. Four members were nominated by the Minister and as prescribed by the Act, three members from the roll of electors who have donated at least the electoral eligibility amount were elected. Up to two additional members may be chosen by the Board and nominated by the Minister. The Board was approved by the Governor in Council on 11 September 2024. On 19 December 2025, the Minister approved the appointment of an additional Board member.

Board Membership: 11 September 2024 – 10 September 2028

Ministerial members

- Mr Cale Dendle (Deputy Chairperson) BBus, FLGMA, GAICD, JP (Qld)
- Ms Alexandra Becker (Treasurer) BCom/LLB, CA
- Mr Gordon Stunzner BA, LLB, QLS, ITA
- Ms Janet McKenzie BBus (Acctg), CPA, Dip FP
- Mr Lindsey Hull *(appointed 19.12.2025)*

Elected members

- Ms Jennifer Luck (Board Chairperson) BEd, DipTch, GradDipTch (Lib), TEFL
- Ms Michelle Dunbar BBus, GradDip Ed (Prim)
- Ms Leslie Single BEd, Dip Tch

Ex-officio Members of the Board

- Mrs Kara Krehlik, (Principal) MEd (SpecEd), BEd (Bio, PhEd)
- Mrs Clair Applewaite, (Business Manager and Board Secretary), BBus (Acctg), CA

Board Statutory Functions and Powers

In accordance with the *Grammar Schools Act 2016,* the Board of Trustees has all the powers of an individual, and may, for example –

(a) enter into contracts; and
(b) acquire, hold, deal with and dispose of property; and
(c) do anything else necessary or convenient to be done in performing its functions.

Name of Government body: Board of Trustees of the Rockhampton Girls Grammar School	
Act or instrument	*Grammar Schools Act 2016*
Functions	The functions of the Board are to: a) supervise, maintain and control the operations of the School b) erect, alter, add to, purchase or sell buildings used or to be used for the School c) effect general improvements to the premises used or to be used for the School d) provide an educational program for the School e) make policies and procedures about: o fees and charges payable in relation to students enrolled or to be enrolled at the School o discipline and conduct of students enrolled at the School o management and control of the School o the matters mentioned in paragraphs (a) to (d) f) any other function given to the Board under the Grammar Schools Act 2016 or another Act.
Achievements	• Monitoring of performance against the School's Strategic Directions 2025 - 2027 • Monitoring of performance and informed decisions in line with 2022-2031 Master Plan. • Development of Board Induction Handbook • Consideration and approval of school's commitment to child safety and wellbeing.
Financial reporting	The Rockhampton Girls Grammar School is a statutory body and therefore required to produce audited statutory accounts with a 31 December reporting period.

Remuneration: All members of the Board perform their duties on a part-time basis for no remuneration.

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Elected member Chairperson	Jennifer Luck	6	N/A	N/A	N/A
Ministerial member Deputy Chair	Cale Dendle	5	N/A	N/A	N/A
Ministerial member	Alexandra Becker	4	N/A	N/A	N/A
Ministerial member	Gordon Stunzner	6	N/A	N/A	N/A
Additional Ministerial member Term started 19/12/2025	Lindsey Hull	N/A	N/A	N/A	N/A
Elected member Term started 11/09/2024	Leslie Single	6	N/A	N/A	N/A
Elected member Term started 11/09/2024	Michelle Dunbar	6	N/A	N/A	N/A
Ministerial member Term started 11/09/2024	Janet McKenzie	6	N/A	N/A	N/A
No. scheduled meetings/sessions	7	Total out of pocket expenses	$0		

Board Reporting

The Board of Trustees meets regularly during the year. At each meeting, the Principal presents a report to the Board which includes current enrolment position, an update on progress against strategic focus areas and any other matters that require Board consent or that could be of concern to the Board.

From information contained in these reports, enrolments are monitored against budget to ensure that the School is on target to meet the performance indicator benchmarks established in the Strategic Directions.

The Board is supported by the Board Secretary and the Workplace Health and Safety Committee, who provide copies of quarterly meeting minutes for the Board's review.

Finance and Risk Management
The Board assumes direct responsibility for the following:

- Oversight of financial position of the School through monitoring of the budget and debtors (including management of bad debts), setting financial policy and addressing financial and operational risk management. The School's Business Manager and Accountant provide the Board with the latest financial figures for review, discussion and recommendation each month. Should a Board meeting not be scheduled during a particular month, the previous month's financial information is provided via email to all Board members for review;

  Some of the key achievements of the Board in the area of finance and audit throughout 2025 were:

  - Review and update of the School's finance related policies;
  - Consideration and approval of necessary annual school fee increases.

- All matters relating to risk management, including the provision of objective review and oversight for all categories of risk, setting risk appetite and ensuring an appropriate risk framework. The Workplace Health and Safety Officer provides the Risk Register for review, discussion and approval by the Board bi-annually (usually in March and October each year).

  Some of the key achievements of the Board in the area of risk throughout 2025 were:

  - Review and update of the School's risk related policies;
  - Review and approval of updated Risk Register.

Workplace Health & Safety Committee

The Rockhampton Girls Grammar School Health and Safety Committee brings together workers and management to assist in the development and review of health and safety policies and procedures for the workplace and to achieve excellence in the protection of the environment in which it operates. The group endeavours to:

- ensure the School is compliant with all legislation relating to health and safety,
- discuss hazards and incidents reported to mitigate risk of reoccurrence and minimise hazards in the workplace,
- analyse data to identify trends and implement strategies to mitigate these risks,
- improve safety for all by facilitating co-operation between the employer, employees and contractors,
- develop and review health and safety policies, safe work procedures and safety systems,
- perform other safety-related functions agreed upon by the employer and committee members.

The benefits of the Rockhampton Girls Grammar School Workplace Health and Safety Committee provided throughout the 2025 period include:

- having regular, planned and structured discussions about health and safety matters,
- encouraging a co-operative approach to health and safety,
- bringing together a group of worker and business representatives to collaboratively discuss and develop ways of improving the systems for managing health and safety at the workplace,
- continued the management of Complispace and Complilearn, including continual development of additional operational improvements to the quality assurance reporting and retention platform and safety learning platform thus encouraging the development and retention of corporate knowledge,
- Onguard – training platform for safe operating procedures, inspections and maintenance.

Organisational Structure 2025

All personnel have overall responsibility to the Principal, who in turn reports to the Board of Trustees, for the strategic and operational activities at the School.
The reporting lines of all personnel and Organisational Structure for 2025 are shown in the organisational table below.

LINE MANAGEMENT STRUCTURE					
Board of Trustees					
Principal	**Business Manager**	**Deputy Principal - Students**	**Deputy Principal - Studies**	**Head of Boarding**	**Facilities & Services Manager**
Executive Marketing and Events	**Finance/Enrolments/ HR and IT**	**Students/Wellbeing**	**Curriculum**	**Boarding**	**Facilities / Workplace Health and Safety / Compliance**

• Business Manager
• Deputy Principal – Studies
• Deputy Principal – Students
• Head of Boarding
• Facilities and Services Manager
• Executive Assistant
• Marking and Events Manager
  ○ Events Assistant
  ○ Reception
  ○ Heritage Officer
	• Accountant
	  ○ Accounts Payable
	  ○ Accounts Receivable
	  ○ Uniform Shop Manager
	• Director - IT
	  ○ IT Manager
	• Human Resources & Payroll Co-Ordinator
	  ○ Daily Organiser / Payroll Officer
	• Executive Financial Support Officer
	• Enrolments Officer
		• Director of Primary
		  ○ Primary Teachers
		  ○ Literacy Intervention Teacher
		  ○ Relief Teachers
		• Director – Cocurricular
		  ○ Cocurricular Staff
		  ○ Cocurricular Assistant
		  ○ Music Tutor
		• School Nurse
		• School Counsellor
		• Student Services
			• Director of Secondary
			• Academic Support Officer
			• Subject Coordinator – English and HASS
			• Subject Coordinator – Maths & Science
			• Subject Coordinator – Languages, Tech and PE
			• Subject Coordinator – The Arts
			• Secondary Teachers
			• Learning Enhancement Coordinator
			  ○ Teacher Aides
			  ○ Lab Tech
			• Executive Support Officer
				• Boarding Administration Assistant
				• Boarding Supervisors
				• Indigenous Liaison Officer
				  ○ Indigenous Education Officers
				  ○ Cape York Leadership Program Tutors
					• Workplace Health and Safety and Compliance Officer
					• Cleaning Manager
					  ○ Cleaning Staff
					  ○ Laundry Attendant
					• Kitchen Manager
					  ○ Catering Staff
					• Grounds and Maintenance Manager
					  ○ Grounds and Maintenance Assistants
					• Bus Drivers

Senior Executive

Mrs Kara Krehlik MEd (SpecEd), BEd (PhysEd)
Principal (from 29.11.2021)
(Responsible for leading the School towards its vision and to involve all staff in that leadership. The Principal is both adviser and Chief Executive Officer to the Board)

Kara joined Rockhampton Girls Grammar School in January 2021 as Deputy Principal - Students. With a leadership background as a Deputy Principal and Head of Special Education Services in Prep to Year 12 settings, her passion is education in regional settings. With a Bachelor Degree in Secondary HPE and Biology, she commenced teaching in the north-west Queensland town of Cloncurry, followed by Bundaberg. Her educational leadership journey began in Longreach, Outback/North-West Queensland as a Head of Special Education. It was here that she began studying her Masters in Special Education, graduating from Toowoomba's University of Southern Queensland in 2013 while in the role of Head of Special Education in Bundaberg.
Relocating to Rockhampton in January 2016 led to founding the Head of Special Education role at Capricornia School of Distance Education followed by establishing the Deputy Principal role at Gracemere State School.
Kara proudly calls Rockhampton home and is committed to honouring the 130+-year-old heritage of Rockhampton Girls Grammar School while leading it through the next phase of educational and strategic journey.

Dr John Fry BAppSc (Physics 1st Hons), GradDipT (Sec), PhD, Cert IV Careers
Deputy Principal – Studies
(Responsible for the support of the Principal through leading the School towards its vision and leading the School in implementation of academics, curriculum and effective pedagogical practices.)

John joined Rockhampton Girls Grammar in 2003 as a mathematics and science teacher. Prior to that, he worked in a variety of settings in state schools in Queensland as well as Head of Art in a Pupil Referral Unit (PRU) for Emotionally and Behaviourally Disturbed (EBD) children in Hackney, London. John has worked in a variety of roles at Girls Grammar including Assistant to the Deputy Principal, Director of Learning and Dean of Senior Studies. John holds a first-class honours degree in Applied Physics and a Doctorate in Engineering. He also uses his Certificate IV in Careers to assist our senior students in their transition to post school life.

Mrs Kathy King BAppSc (HMS-Ed), Mast Ed (Ed Well)
Deputy Principal – Students
(Responsible for the support of the Principal through the holistic pastoral care and wellbeing of students.)

Kathy joined Rockhampton Girls Grammar School in December 2024 as Acting Deputy Principal – Students and was permanently appointed to the role in October 2025. She holds a Bachelor of Applied Science (Human Movement Studies – Education) from the University of Queensland and recently completed a Master of Education, specialising in Educational Wellbeing, through Southern Cross University. With teaching experience in both England and Australia, Kathy has worked as a physical education teacher at St John's Anglican College and Loreto College in Brisbane. Prior to joining Girls Grammar, she held several roles at St Ursula's College, Yeppoon, including teacher of Mathematics and Science, Sport Coordinator and Head of Senior School. An "Old Girl" of Rockhampton Girls Grammar, Kathy has fond memories of her time at the school, where in her senior year she served as Head Boarder, Helen E. Downs Prefect and was Dux of Year 12. She is passionate about holistic education and empowering young women to develop a mindset that promotes wellbeing. Kathy is committed to ensuring every student at Girls Grammar School is supported and provided with opportunities to learn, grow and succeed.

Mrs Clair Applewaite, BBus(Acc), CA
Business Manager and Secretary to the Board of Trustees
(Responsible for the oversight of the finance department and budgetary and statutory reporting requirements of the School)

Clair joined Rockhampton Girls Grammar School in January 2017. Her finance career spans more than 19 years, and prior to commencing at the school, she worked for 13 years at a local Chartered Accounting Firm spanning the disciplines of Business Advisory, Taxation and Audit. Clair completed her Accounting degree in 2003 and became a member of the Institute of Chartered Accountants in 2007. Clair returned to Girls Grammar in 2024 following time away for the birth of her third child. Clair completed the Australian Institute of Company Directors course in 2023, equipping her with valuable insights and practical skills that strengthen her contribution as Board Secretary. She is a passionate advocate for Girls Grammar in the community.

Mrs Kasey Mitchell (Dip BusAdmin)
Facilities and Services Manager
(Responsible for overseeing management of the School's facilities to ensure the safety and maintenance of School facilities, security and grounds and delivery of school services including catering and transport.)

Kasey joined Rockhampton Girls Grammar School in April 2019 after being appointed to the role of Human Resources Officer. Prior to commencing at Girls Grammar, Kasey's career spanned over 15 years across a diverse range of sectors. During that time she worked in the areas of Business Operations, Workplace Health and Safety, and Human Resources. In July of 2020, Kasey was promoted into the role of Facilities and Services Manager to ensure the safe and efficient maintenance and upgrade of facilities at Girls Grammar.

Ms Tahnee Norris (BHumMov**)**
Head of Boarding
(Responsible for the oversight of boarders, boarding facilities and boarding staff)

Tahnee was appointed as Head of Boarding at Rockhampton Girls Grammar School in December 2025 and commenced in the role in January 2026. Bringing a broad and diverse range of experience, Tahnee has previously held leadership positions across several high-performance pathway sporting programs. With a strong focus on wellbeing, safety, structure and connection, her work with young elite athletes and indigenous girls has afforded her valuable insight into the pastoral needs of young girls living away from home, their social and emotional development and the importance of cultural understanding within a safe and supportive environment. We are delighted to welcome Tahnee to Girls Grammar as our Head of Boarding and look forward to the exciting opportunities her leadership will bring to our boarding community.

Statutory Requirements

Risk Management

The Board of Trustees of Rockhampton Girls Grammar School assumes direct responsibility for the provision of objective review and oversight for all categories of risk, setting risk appetite and ensuring an appropriate risk framework. The Board of Trustees acknowledge the importance for focus on risk in the school environment. To this end, a Risk Register is maintained and regularly reviewed by Executive for the School. The register is reviewed and approved bi-annually by the Board of Trustees, addressing risks across the School in a range of categories including governance, financial, regulatory, student welfare, staff, physical, external and fraud.

Rockhampton Girls Grammar School has not established a formal internal audit function due to its size. The school has a number of practices in place that assist with confirmation of the appropriateness of its operations such as:

- Bi-Annual Board and Quarterly Workplace Health and Safety (WH&S) meetings held to monitor and review the school's Risk Register and determine appropriate actions and control measures required to reduce risk ratings to an appropriate level where possible. The Workplace Health and Safety Committee reports any identified risks or issues to the Board of Trustees.
- Every Five (5) years Queensland Non-State Schools are required to participate in the Non-State Schools Accreditation Board's (NSSAB) cyclical review program to ensure they are giving appropriate attention to meeting their legislated requirements for accreditation, through their organisational structure, policies and procedures. The School last completed the review process throughout 2022 with a final report lodged with NSSAB in early 2023.On 4 August 2023 NSSAB accepted the report as an indicator that:
  - The Board of Trustees of Rockhampton Girls Grammar School is and continues to be, suitable to be the school's governing body;
  - The school is complying with the accreditation criteria; and
  - The Board of Trustees of Rockhampton Girls Grammar School meets the government funding eligibility criteria relevant to section 10 of the Act.
- The School will next undertake this process in 2027.
- Financial benchmarks are monitored and reviewed annually by an independent external organisation.
- The Department of Education meets with the School annually to discuss its financial performance and review 5-year forecast models.
- Internal controls testing was increased as part of QAO's external audit program recommendation.
- Executive staff provide the Board with "Top Risks" identified for review and discussion at each Board meeting.

Internal Audit

The Board operates as the School's internal audit function acknowledging that there is no formal internal audit function established aside from the Board's functions. In this respect, functions include all aspects of external audit procedures, financial considerations, statutory requirements, budget parameters and associated financial management and risk related matters.

External Scrutiny

Queensland Audit Office Report to Parliament

A report is prepared by Queensland Audit Office each year and tabled in parliament summarising the results of the QAO's financial audit of entities in Queensland's education sector. These include the Department of Education, the Department of Trade, Employment and Training, TAFE Queensland, seven universities, eight grammar schools (including Rockhampton Girls Grammar School) and other statutory bodies. The report provides an overview of finances and any financial accounting issues that arose during the audit process. *'Education 2024 (Report 15: 2024-25)'.*

In June 2025, QAO released Report 15: 2024-25 Education 2024 and made recommendations for all education entities to take further action in relation to deficiencies in internal controls relating to information security, employee expenses and asset management. Many of the issues identified have been noted in previous reports:

- Strengthen information and cyber security controls by reviewing access, monitoring activity and strengthening password controls:
  Girls Grammar have:
  - Migrated on premises files to Microsoft Sharepoint to increase security by leveraging Microsoft's secure storage capabilities.
  - Reviewed and updated file permission structures across various information systems.
- Strengthen the security of information systems by assigning only the minimum level of access, monitoring the activities of users with privileged access and implementing strong password controls and multi-factor authentication.
  Girls Grammar have:
  - Reviewed access to files, groups etc within the Microsoft 365 ecosystem
  - Overhauled permissions for School Information System (SIS) TASS
  - Continued with monitoring of all accounts by third party security provider (Secure ISS)
  - Utilised multi-factor authentication (MFA) to protect all staff accounts
  - Backed up all Microsoft 365 data via Veeam Data Cloud
  - Continued to provide security awareness training to staff to strengthen knowledge and awareness
- Address the risk of wage underpayments by assessing historical pay practices, reviewing employment contracts and enterprise agreements, training staff and evaluating payroll and timekeeping systems to enable accurate and thorough record keeping practices.
  Girls Grammar have:
  - Engaged external HR consultant to review and update general and executive employment contract templates;
  - Updated standard employment contract templates in consultation with external HR consultant;
  - Concluded Enterprise Bargaining Negotiations throughout 2024 and updated payroll systems and processes in accordance with agreed outcomes and pay conditions;
  - Reviewed paycodes in consultation with ISQ to ensure accruals were accurate;
  - Issued new contracts with updated terms and conditions to staff who have changed their hours;
  - Updated and locked timesheet formulas to remove the risk of data manipulation.
- Assess the condition of buildings regularly and use the information from these assessments to inform maintenance budgets and long term asset management strategies.
  Girls Grammar action the following:
  - Six monthly checks of school facilities, including buildings are completed using iAuditor. Checklists have been developed, utilising Workplace Health and Safety Guidelines and Managing Work Environment and Facilities Code of Practice.
  - Information from scheduled checks is used to assist with budgeting and future capital works planning.

Annual Audit

The Girls Grammar Board of Trustees is a body corporate originally established in 1892 under the *Grammar Schools Act 1860.* In 2025 the School operated under the *Grammar Schools Act 2016*, the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019,* and as a statutory body under the *Statutory Bodies Financial Arrangements Act 1982.*

The Board is subject to an annual audit by the Queensland Audit Office (QAO) under the *Auditor- General Act 2009*. After being awarded the contract, Crowe Australasia conducted the audit for Rockhampton Girls Grammar School for the financial year ending 2025.

The 2025 Annual Audit is currently being undertaken.

All Grants received by the State and Federal Government are verified and an annual acquittal form forwarded to ISQ and the appropriate Government department for acquittal of grants received.

Information Systems and Recordkeeping

Rockhampton Girls Grammar School uses The Alpha School System (TASS) for student, parent and staff management. TASS is also utilised for finance, fixed assets, payroll and human resource management.

The TASS information system is currently used to report on financial and operating performance to the Board of Trustees on a regular basis. An approved annual budget is used to monitor financial performance on a monthly basis and further forecasts are developed, when necessary, as circumstances change.

Rockhampton Girls Grammar School continues to transition from an online network folder system to a cloud-based system to assist with the management of electronic records. The school is working towards a continual improvement program of digitising documents and currently allows for electronic updating of parental records, electronic sign off for excursion consent and electronic leave approval. Scanning enabled multifunction copiers are provided to allow for digitisation of other documentation.

Office 365 is used as an electronic learning management system to enhance delivery and storage of curriculum resources.

Throughout 2025, Girls Grammar continued to implement sound record keeping practices in accordance with provisions of the *Public Records Act 2023* and the Information Standard 40: Recordkeeping.

Information Standard 40 & 31: Retention and Disposal of Public Records

Principle 1 – Public authorities must ensure public records are retained for as long as they are required.

Principle 2 – The disposal of public records must be authorized by the State Archivist. On 14 November 2018, the Queensland Government approved the Education and Training Sector Retention and Disposal Schedule that is applicable to our school. An updated version of this schedule was issued on 4 July 2024. Reference is also made to the General Retention and Disposal Schedule last updated 22 December 2023.

These schedules have been utilised to record and update information in Rockhampton Girls Grammar School's Records Retention and Disposal Policy (RGGS-039-POL) which was last updated in September 2024. This policy is followed by relevant staff in relation to the retention and disposal of public records held by the school.

Records Governance Policy

Rockhampton Girls Grammar is committed to meeting the requirements of the Records Governance Policy introduced by the Queensland Government on 4 December 2024 which are:

- Ensuring records management is supported at all levels of the business;
- Systematically managing records using governance practices that are integrated and consistent with broader business frameworks;
- Making complete and reliable records;
- Actively managing permanent, high value and high risk records and information as a priority;
- Ensuring records are discoverable and accessible for use and re-use;
- Disposing of records in a planned and authorised way.

To this end, the school has implemented the following:

- An update of our Asset Register is underway via the introduction of an asset register system utilising complispace. Training has been provided to six staff members to complete this task which is currently in progress.
- The Workplace Health and Safety & Compliance Officer at the school is responsible for the update and publishing of all school policies, procedures, forms and guidelines. These documents are recorded electronically under Policies and Procedures in sharepoint and are easily located via a number and document

type system. A document register is held which records the following:

- Document number;
- Document type;
- Document title;
- Person responsible;
- Approved by:
- Version details

A spreadsheet records the following: Change Notification, Review Schedule and Status – Document Updates for tracking purposes.

All policies and procedures require review and approval by either Executive or the Board prior to implementation.

- Records management (retention and disposal) is the responsibility of the School Receptionist who is guided by our Records Retention and Disposal Policy.
- The school utilises the services of Grace Records to store archived records with Principal required to sign off on all destruction requests.

Open Data

Consultancies

Information on consultancies is available on our webpage https://www.rggs.qld.edu.au/annual-reports *or on the Queensland Government Open Data website at https://data.qld.gov.au*

Overseas Travel

Information on overseas travel is available on our webpage https://www.rggs.qld.edu.au/annual-reports *or on the Queensland Government Open Data website at https://data.qld.gov.au*

Glossary of Terms

ABSA	Australian Boarding Schools Association
AHISA	Association of Heads of Independent Schools of Australia
AITSL	Australian Institute for Teaching and School Leadership
ATAR	Australian Tertiary Admission Rank
AASB	Australian Accounting Standards Board
AICD	Australian Institute of Company Directors
BGA	Block Grant Authority
CPR	Cardiopulmonary resuscitation
CQU	Central Queensland University
DOGIT	Deed of Grant in Trust
EBIDA	Earnings Before Interest, Depreciation and Amortization
FTE	Full Time Equivalent
Girls Grammar	Rockhampton Girls Grammar School
HASS	Humanities and Social Science
ICAS	International Competitions and Assessments for Schools
ICPS	Isolated Childrens Parents Association
ICT	Information Communication Technology
ISQ	Independent Schools Queensland
NAPLAN	National Assessment Program in Literacy and Numeracy
NSSAB	Non-State Schools Accreditation Board
OGA	Old Girls Association
PD	Professional Development
QAO	Queensland Audit Office
QCAA	Queensland Curriculum and Assessment Authority
QCE	Queensland Certificate of Education
QHTA	Queensland History Teachers Association
QTAC	Queensland Tertiary Admissions Centre
QUT	Queensland University of Technology
RGGS	Rockhampton Girls Grammar School
STEM	Science, Technology, Engineering and Math
SMART	Specific, measurable, achievable, relevant and time-bound
SUN	Start Uni Now
TASS	The Alpha School System

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	P.3
Accessibility	**Table of contents** **Glossary**	ARRs – section 9.1	P.4 P.32
	Public availability	ARRs – section 9.2	P.2
	Interpreter service statement	*Queensland Government Language Services Policy* ARRs – section 9.3	P.2
	Copyright notice	*Copyright Act 1968* ARRs – section 9.4	P.2
	Information Licensing	*QGEA – Information Licensing* ARRs – section 9.5	N/A
General information	**Introductory Information**	ARRs – section 10	P.5-8
Non-financial performance	**Government's objectives for the community and whole-of-government plans/specific initiatives**	ARRs – section 11.1	P.2 & 9
	Agency objectives and performance indicators	ARRs – section 11.2	P.9 - 18
	Agency service areas and service standards	ARRs – section 11.3	N/A
Financial performance	**Summary of financial performance**	ARRs – section 12.1	P.19 - 21
Governance – management and structure	**Organisational structure**	ARRs – section 13.1	P.25
	Executive management	ARRs – section 13.2	P.26-27
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	P.22 - 24
	Public Sector Ethics	*Public Sector Ethics Act 1994* ARRs – section 13.4	N/A
	Human Rights	*Human Rights Act 2019* ARRs – section 13.5	N/A
	Queensland public service values	ARRs – section 13.6	N/A
Governance – risk management and accountability	**Risk management**	ARRs – section 14.1	P.27
	Audit committee	ARRs – section 14.2	P.24
	Internal audit	ARRs – section 14.3	P.28
	External scrutiny	ARRs – section 14.4	P.28
	Information systems and recordkeeping	ARRs – section 14.5	P.29
	Information Security attestation	ARRs – section 14.6	N/A
Governance – human resources	**Strategic workforce planning and performance**	ARRs – section 15.1	P.18 - 19
	Early retirement, redundancy and retrenchment	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	N/A

Summary of requirement		Basis for requirement	Annual report reference
Open Data	**Statement advising publication of information**	ARRs – section 16	P.31
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	https://data.qld.gov.au
Financial statements	**Certification of financial statements**	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	P.61
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	P.62

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Rockhampton Girls Grammar School

Est 1892

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL ABN 59 896 511 098

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 $	2024 $
Income			
Grant Income	2	7,267,201	7,750,138
Tuition Fees	3	4,110,794	3,863,291
Boarding Fees	3	2,167,201	2,038,365
Donations	4	93,681	167,716
Other Income	5	1,177,840	1,157,085
Total Income		**14,816,717**	**14,976,595**
Expenses			
Employee Expenses	6	9,935,012	9,193,945
Supplies and Services	7	2,560,737	2,591,141
Depreciation and Amortisation	12	934,617	817,488
Maintenance and Repairs		225,931	290,957
Lease Expenses	8	200,942	193,711
Finance Expenses		125,351	99,480
Total Expenses		**13,982,590**	**13,186,722**
Operating Surplus		**834,127**	**1,789,873**
Increase in Asset Revaluation Surplus		2,154,671	1,030,145
Total Other Comprehensive Income		**2,154,671**	**1,030,145**
Total Comprehensive Income		**2,988,798**	**2,820,018**

The accompanying notes form part of these financial statements.

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 $	2024 $
Current Assets			
Cash and Cash Equivalents	9	4,343,524	3,491,366
Receivables	10	94,859	130,344
Other Assets	11	690,696	764,296
Total Current Assets		**5,129,079**	**4,386,006**
Non-Current Assets			
Property, Plant and Equipment	12	45,809,600	44,034,941
Intangible Assets		3,667	-
Total Non-Current Assets		**45,813,267**	**44,034,941**
Total Assets		**50,942,346**	**48,420,947**
Current Liabilities			
Payables	13	1,018,889	996,474
Short Term Borrowings	14	609,613	565,584
Accrued Employee Benefits	15	723,446	686,987
Total Current Liabilities		**2,351,948**	**2,249,045**
Non-Current Liabilities			
Long Term Borrowings	14	1,668,134	2,273,396
Accrued Employee Benefits	15	252,400	217,440
Total Non-Current Liabilities		**1,920,534**	**2,490,836**
Total Liabilities		**4,272,482**	**4,739,881**
Net Assets		**46,669,864**	**43,681,066**
Equity			
Retained Surplus		20,786,010	19,951,883
Asset Revaluation Surplus	16	25,883,854	23,729,183
Total Equity		**46,669,864**	**43,681,066**

The accompanying notes form part of these financial statements.

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025

	Retained Surplus $	Asset Revaluation Surplus $	Total Equity $
Balance at 1 January 2024	**18,162,010**	**22,699,038**	**40,861,048**
Operating Surplus	1,789,873	-	1,789,873
Other Comprehensive Income			
• Revaluation of Property, Plant and Equipment	-	1,030,145	1,030,145
Total Comprehensive Income	1,789,873	1,030,145	2,820,018
Balance at 31 December 2024	**19,951,883**	**23,729,183**	**43,681,066**
Operating Surplus	834,127	-	834,127
Other Comprehensive Income			
• Revaluation of Property, Plant and Equipment	-	2,154,671	2,154,671
Total Comprehensive Income	834,127	2,154,671	2,988,798
Balance at 31 December 2025	**20,786,010**	**25,883,854**	**46,669,864**

The accompanying notes form part of these financial statements.

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 $	2024 $
Cash Flows from Operating Activities			
Inflows			
Receipts from government		7,202,512	6,979,647
Receipts from students		6,394,751	5,924,630
Receipts from other activities		1,075,879	1,098,238
Receipts from capital grants		55,946	760,000
Interest received		240,199	204,864
GST input tax credits from ATO		185,708	296,791
GST collected from customers		652,260	618,893
Outflows			
Payments to employees		(9,624,684)	(8,892,260)
Payments to suppliers		(3,221,381)	(3,156,036)
Interest and other costs of finance		(125,351)	(99,480)
GST paid to suppliers		(317,262)	(540,642)
GST remitted to ATO		(511,110)	(394,812)
Net cash provided by (used in) operating activities		**2,007,467**	**2,799,833**
Cash Flows from Investing Activities			
Outflows			
Payments for property, plant and equipment		(594,075)	(2,965,518)
Net cash provided by (used in) investing activities		**(594,075)**	**(2,965,518)**
Cash Flows from Financing Activities			
Inflows			
Proceeds from borrowings		-	1,530,000
Outflows			
Repayment of borrowings		(561,234)	(412,221)
Net cash provided by (used in) financing activities		**(561,234)**	**1,117,779**
Net increase (decrease) in cash equivalents held		852,158	952,094
Cash and cash equivalents at beginning of year		3,491,366	2,539,272
Cash and cash equivalents at end of financial year		**4,343,524**	**3,491,366**

The accompanying notes form part of these financial statements.

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Note 1 BASIS OF FINANCIAL STATEMENT PREPARATION

(a) General information about the reporting entity

These financial statements cover Board of Trustees of the Rockhampton Girls Grammar School (the School). The School is a not-for-profit statutory body established under the *Grammar Schools Act 2016*. The School does not control other entities; therefore the financial statements are for the School as an individual entity.

The objective of the School is to provide for the educational needs of young women from Preparatory to Year 12, and accepts boarding students from Year 6. The head office and principal place of business of the School is 155 Agnes Street, Rockhampton QLD 4700.

(b) Issuance of Financial Statements

The financial statements are authorised for issue by the Chair of the Board of Trustees and the Business Manager at the date of signing the Management Certificate.

(c) Compliance with Prescribed Requirements

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019*, the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

(d) Underlying measurement basis

The financial statements have been prepared on an accruals basis, with the exception of the statement of cash flows which is prepared on a cash basis.

The historical cost convention is used as the measurement basis except for land, heritage and cultural assets, buildings and improvements, and financial assets and liabilities which are measured at fair value.

(e) Presentation Matters

Currency
Functional and presentation currency is Australian dollars.

Rounding
Amounts included in the financial statements have been rounded to the nearest dollar. As a result of rounding, additions or note references may not necessarily add or agree due to the rounding to the nearest dollar.

Comparatives
Comparative information reflects the audited 2024 financial statements, unless otherwise stated where necessary to be consistent with disclosures in the current reporting period.

Current and Non-Current Classification
Assets are classified as current where their carrying amounts 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 reporting date, or the School does not have a right to defer settlement to beyond 12 months after reporting date. All other assets and liabilities are classified as non-current.

(f) Taxation

The School is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Receivables and payables in the Statement of Financial Position are shown inclusive of GST. GST credits receivable from, and GST payable to, the Australian Taxation Office at reporting date are separately recognised in Payables (Note 13).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as an item of the expense or as part of the cost of the acquisition of the asset.

(g) Key Accounting Estimates and Judgements

Management evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the School.

The most significant estimates and assumptions are outlined in the following financial statement notes:

- Receivables: Allowance for Impairment (Note 10)
- Valuation of Property, Plant and Equipment (Note 12)
- Accrued Employee Benefits (Note 15)

(h) New and Revised Accounting Standards

First time mandatory application of Australian Accounting Standards and Interpretations

The School has adopted all of the new and revised standards and interpretations issued by the AASB that are relevant to its operations and effective for the current reporting period with an initial application date of 1 January 2025. These include AASB 2023-5 *Amendments to Australian Accounting Standards – Lack of Exchangeability.* These new or revised standards and interpretations that became effective on 1 January 2025 were assessed as having no material effect on the School's financial position, financial performance or disclosures.

Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2025 year.

Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2025 year.

(i) Climate Related Risk Disclosure

The State of Queensland, has published a wide range of information and resources on climate related risks, strategies and actions accessible via https://www.energyandclimate.qld.gov.au/climate.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at https://www.treasury.qld.gov.au/programsand-policies/queensland-sustainability-report.

No adjustments to the carrying value of assets held by the School 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 the School.

Note 2 GRANT INCOME

	2025 $	2024 $
Commonwealth Government Grants		
Commonwealth Recurrent Grants	5,714,518	5,729,276
Commonwealth Other Grants	193,596	20,152
	5,908,114	5,749,428
State Government Grants		
State Recurrent Grant	1,186,381	1,117,537
State Capital Grants	55,947	760,000
State Grant Other	91,017	95,682
State Endowment Grant	17,000	17,000
	1,350,345	1,990,219
Other		
Other	8,742	10,491
	7,267,201	**7,750,138**

Accounting Policy

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the school to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the school. Special purpose capital grants are recognised as a contract liability when received, and subsequently recognised progressively as revenue as the School satisfies its obligations under the grant through construction of the asset.

Note 3 TUITION AND BOARDING FEES

(a) Tuition	2025 $	2024 $
Tuition Fees	3,677,835	3,450,257
ICT Levy	211,181	211,554
Infrastructure Levy	221,778	201,480
	4,110,794	**3,863,291**

(b) Boarding	2025 $	2024 $
Boarding Fees	2,167,201	2,038,365
	2,167,201	**2,038,365**

Accounting Policy

Fee revenue, with the exception of enrolment confirmation fees, is recognised over time as the related services (provision of tuition and boarding facilities) are provided. Fees are typically raised in advance of each term and are due for payment by the commencement of the term.

Where applicable, fees are recognised net of allowances, discounts, bursaries and scholarships.

Where funds are received in advance of services being provided, the School recognises a contract liability, representing the School's obligation to transfer services to the customer in future periods. Refer to Note 13: Payables. Confirmation fees are raised to a student once their application to the School has been deemed successful. AASB 15 *Revenue from Contracts with Customers* requires an assessment of whether an upfront fee represents an advance payment for future goods or services, or a separate performance obligation. As confirmation fees are highly interrelated with tuition fees, these fees have been considered as an advance payment for future tuition services, and therefore are initially recognised as a contract liability and are released to revenue as future services are provided.

Note 4 DONATIONS

	2025 $	2024 $
Donations for Capital Purposes	8,500	100,000
Building Fund	79,664	60,970
Other	5,517	6,746
	93,681	**167,716**

Accounting Policy
Contributions, donations or bequests are recognised in the year in which the School obtains control over the contribution or donation (control is generally obtained at the time of receipt).

Donations received in kind (other than cash) are recognised at fair value at the time of receipt.

Note 5 OTHER INCOME

	2025 $	2024 $
Student Charges	399,318	444,699
Insurance Proceeds	13,751	13,514
School Shop	160,012	176,929
Instrumental Music	94,189	75,620
Interest Received	240,304	210,335
Application and Enrolment Fees	48,660	42,388
Fundraising Events	61,092	84,563
Rent Received	125,272	68,125
Other	35,242	40,912
	1,177,840	**1,157,085**

Accounting Policy
Revenue from enrolment application fees is recognised on receipt.

Revenue from non-refundable confirmation fees is recognised as revenue in the first year of enrolment for the student that it relates to. Where confirmation fees are received for a future year, the revenue is deferred until enrolment commences in that future year.

Revenue from various other sources including rent, student charges for extra-curricular activities and instrumental music fees are recognised over the period to which the fees relate, or services provided.

Note 6 EMPLOYEE EXPENSES

	2025 $	2024 $
Employee Benefits		
Wages and Salaries	8,688,431	8,021,069
Employee Superannuation Contributions	1,083,428	981,179
Annual and Long Service Leave Expense	71,419	94,619
Employee Related Expenses		
Workers Compensation Premium	65,941	60,057
Other	25,793	37,021
	9,935,012	**9,193,945**

	2025	2024
Number of employees	84	84

The number of employees as at 31 December, including both full-time employees and part-time employees, is measured on a full-time equivalent basis.

Accounting Policies

Employer Superannuation Contributions

Employer contributions are based on rates specified under conditions of employment. The School's contributions are expensed when they become payable at each fortnightly pay period.

Other Employee Benefits - Sick Leave

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

Note 7 SUPPLIES AND SERVICES

Supplies and services include the following key functional areas:

(a) Boarding

	2025 $	2024 $
Catering	327,151	290,643
Security	23,545	18,376
Activities	13,311	15,338
Kitchen Expenses	3,724	2,998
Other	32,977	24,960
	400,708	352,315

(b) Professional Fees

	2025 $	2024 $
Audit Fees	50,852	34,000
Consultancy Fees	43,886	71,728
Other Professional Fees	9,413	5,638
	104,151	111,366

Total audit fees quoted by the Queensland Audit Office relating to the 2025 Financial Statements are $38,000 (2024 $36,400). Audit fees have been expensed when invoiced.

(c) Administrative

	2025 $	2024 $
Insurance	364,723	382,957
Computer Expenses	256,526	200,037
Electricity and Gas	163,147	162,790
Advertising and Promotional	118,236	145,706
Rates	137,920	149,129
School Shop	93,998	99,611
Cleaning	78,908	72,303
Telephone and Postage	43,485	39,102
Printing & Stationery	59,762	56,421
Fundraising Events	41,080	57,434
Loss on Disposal of Assets	35,803	10,812
Loss Allowance	7,046	4,724
Other	119,683	241,061
	1,520,317	1,622,087

AON Risk Services Australia Ltd insure the School's Non-Current Physical Assets, Student and Volunteer Accident Protection, Cyber Insurance, Director and Officer's Supplementary Legal Expenses, Statutory Liability and Educator's Liability and Crime. Insurance is expensed in the period in which it relates.

(d) Other Education Expenses

	2025 $	2024 $
Student Activity Expenses	114,914	105,883
Subject Resources	90,537	97,348
School Camp Expenses	66,455	77,727
School Performances	26,370	14,065
Magazine Expenses	6,679	11,600
Speech Night	11,329	9,530
Library Expenses	4,363	4,553
Other	131,537	87,190
	452,184	407,896

(e) Motor Vehicle Expenses

	2025 $	2024 $
Motor Vehicle Expenses	83,377	97,477
Total Supplies and Services	**2,560,737**	**2,591,141**

Note 8 LEASE EXPENSES

	2025 $	2024 $
Computer Equipment	200,942	193,711
	200,942	**193,711**

Accounting Policy
The above leases held by the School meet the definition of low-value assets as per AASB16 *Leases* and are therefore excluded from the prescribed treatment within the standard. As a result of this exclusion, lease payments are charged as expenses in the period in which they are incurred.

Note 9 CASH AND CASH EQUIVALENTS

	2025 $	2024 $
Deposits at Call (QTC Working Capital Accounts)	3,701,261	2,988,897
General Fund (NAB)	197,312	146,084
Building Fund	398,222	314,226
Scholarship Fund	29,632	25,378
Social Club & Student Council (NAB)	16,297	15,981
Floats	800	800
	4,343,524	**3,491,366**

Accounting Policy
Cash assets include all cash and cheques receipted but not banked at the end of the reporting period, as well as deposits at call with financial institutions and bank overdrafts.

Account Restrictions
The Building Fund and Scholarship Fund are restricted for use in respect of the following purposes:

- *Building Fund* is a Deductible Gift Recipient established to raise money for school building projects
- *Scholarship Fund* is a Deductible Gift Recipient established to provide scholarships from donations.

Note 10 RECEIVABLES

	2025 $	2024 $
Student Fees	95,333	111,562
GST Refundable	21,049	30,645
Commercial Fees	1,240	11,784
Less: Allowance for Expected Credit Loss	(22,763)	(23,647)
	94,859	**130,344**

Movements in the allowance for expected credit loss for trade and other debtors

	2025 $	2024 $
Balance at 1 January	23,647	28,428
Amounts written off during the year	(11,630)	(12,537)
Amounts recovered during the year	3,700	3,032
Increase (decrease) in allowance	7,046	4,724
Balance at 31 December	**22,763**	**23,647**

Accounting Policy
Receivables
Trade debtors are carried at nominal amounts due at the time of invoicing less any allowance for impairment as the amounts are due for settlement upon the issue of the invoice.

Fees are due and payable on the first day of each term. For example, fees for Term 1 are due on the first day of Term 1.

Other debtors generally arise from transactions outside the usual operating activities of the School and are recognised at their assessed values. Terms are a maximum of 30 days. No interest is charged, and no security is obtained.
Impairment
The collectability of receivables is assessed annually, with provision being made for impairment based on an expected credit losses (ECL) model as is required by AASB 9 *Financial Instruments*. This approach requires estimation of expected credit losses for each receivable regardless of whether there is evidence of impairment at balance date.

Management makes this assessment based on the individual characteristics of each debtor and where possible, external economic factors that may also impact the future capacity of those debtors to pay. The School measures the impairment allowance based on lifetime expected losses at each reporting date. The School has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

If the School determines that an amount owing by such a debtor does become uncollectable (after appropriate range of debt recovery actions), that amount is recognised as a Bad Debt expense and written-off directly against the Provision. In other cases where a debt becomes uncollectable but the uncollectable amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a Bad Debt expense and written-off directly against Receivables.

All known bad debts were written off as at 31 December 2025.

Note 11 OTHER ASSETS

	2025 $	2024 $
Prepayments		
Insurance	298,264	305,070
Computer Expenses	137,308	126,197
Other	75,955	86,519
	511,527	517,786
Other		
Stock on Hand	163,046	154,492
Accrued Income	16,123	92,018
	690,696	**764,296**

Note 12 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

(a) Depreciation and Amortisation

	2025 $	2024 $
Depreciation		
Heritage and Cultural Assets	91,993	93,415
Buildings and Improvements	444,504	384,879
Plant & Equipment	396,287	339,194
	932,784	817,488
Amortisation – Intangible Assets		
Intangible Assets	1,833	-
	934,617	**817,488**

(b) Property, Plant and Equipment

	2025 $	2024 $
Land (Deed of Grant) – at fair value	3,842,000	3,842,000
Land (Deed of Grant) – Sport Oval Facilities – at fair value	408,000	408,000
	4,250,000	4,250,000
Heritage and Cultural Assets – at fair value	20,039,669	19,123,646
Accumulated Depreciation	(10,476,327)	(9,983,468)
	9,563,342	9,140,178
Buildings & Improvements – at fair value	41,813,540	39,597,178
Accumulated Depreciation	(11,984,769)	(11,446,356)
	29,828,771	28,150,822

Work in Progress – at cost	212,669	450,401
Plant and Equipment – at cost	4,258,369	4,010,461
Accumulated Depreciation	(2,303,551)	(1,966,921)
	1,954,818	2,043,540
Total Property, Plant and Equipment	**45,809,600**	**44,034,941**

(c) Property, Plant and Equipment Reconciliation

	Land	Heritage & Cultural Assets (at fair value)	Buildings & Improvements (at fair value)	Work in Progress (at cost)	Plant & Equipment (at cost)	Total
	$	$	$	$	$	$
Carrying amount at 1 January 2025	4,250,000	9,140,178	28,150,822	450,401	2,043,540	44,034,941
Acquisitions	-	-	208,676	172,534	212,864	594,074
Disposals	-	-	(2,605)	-	(33,198)	(35,803)
Depreciation	-	(91,992)	(444,504)	-	(396,287)	(932,783)
Revaluation	-	529,137	1,625,534	-	-	2,154,671
Impairment Losses in Operating Result	-	-	-	-	-	-
Transfers	-	(13,981)	290,848	(410,266)	127,899	(5,500)
Carrying amount at 31 December 2025	**4,250,000**	**9,563,342**	**29,828,771**	**212,669**	**1,954,818**	**45,809,600**

	Land	Heritage & Cultural Assets (at fair value)	Buildings & Improvements (at fair value)	Work in Progress (at cost)	Plant & Equipment (at cost)	Total
	$	$	$	$	$	$
Carrying amount at 1 January 2024	3,900,000	9,236,102	25,713,825	217,159	1,800,492	40,867,578
Acquisitions	-	54,327	1,975,550	407,891	527,750	2,965,518
Disposals	-	-	-	-	(10,812)	(10,812)
Depreciation	-	(93,415)	(384,879)	-	(339,194)	(817,488)
Revaluation	350,000	(70,817)	750,962	-	-	1,030,145
Impairment Losses in Operating Result	-	-	-	-	-	-
Transfers	-	13,981	95,364	(174,649)	65,304	-
Carrying amount at 31 December 2024	**4,250,000**	**9,140,178**	**28,150,822**	**450,401**	**2,043,540**	**44,034,941**

(d) Accounting Policy

Acquisition of Assets
Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Assets acquired at no cost or for nominal consideration are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

Recognition of property, plant and equipment
Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings and Improvements	$10,000
Land	$1
Plant and Equipment	$5,000

Items with a lesser value are expensed in the year of acquisition. Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear etc) is expensed.

Measurement of Property, Plant & Equipment at cost
Plant and equipment is measured at cost in accordance with Queensland Treasury's *Non-Current Asset Accounting Policies for the Queensland Public Sector*.

Measurement of Property, Plant & Equipment at fair value
Land, buildings and heritage and cultural assets are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment*, AASB 13 *Fair Value Measurement*, and Queensland Treasury's *Non-Current Asset Accounting Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and accumulated impairment losses where applicable.

Fair Value – Land, Heritage & Cultural Assets and Buildings & Improvements
The School's land and buildings (including Heritage & Cultural Assets) & improvements are measured at fair value. The fair value measurements take into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

The valuations maximise the use of relevant observable inputs, and unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets.

- Observable inputs used by the School include, but are not limited to, published sales data for land and general office buildings.
- Significant unobservable inputs used by the School include subjective adjustments made to observable data to take account of the characteristics of the School's assets/liabilities, internal record of recent construction costs (and/or estimates of such costs) for assets' characteristics/ functionality, and assessments of physical condition and remaining useful life.

Revaluation of Property, Plant and Equipment
Land and buildings measured at fair value are revalued on an annual basis, either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices.

Revaluations using independent professional valuers are undertaken at least once every three years. However, if a particular asset class experiences significant and volatile changes in fair

value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

Buildings are valued using the current replacement cost approach. The comprehensive valuation process performed for buildings included:

- gross replacement cost - referencing cost per square metre for recent constructions of similar buildings, and making adjustments for any excess in gross service capacity between these modern construction projects and the existing buildings.
- accumulated depreciation - physical inspections and consideration of current asset management plans to estimate expected remaining useful life.

The comprehensive valuation process performed for land includes physical inspections and reference to recent market transactions for land with similar characteristics (the market approach).

Where assets have not been specifically appraised in the reporting period, indices are applied to their previous valuations to ensure their fair values are materially up to date.

As per AASB 116 *Property, Plant and Equipment*, any revaluation increment is credited to the Asset Revaluation Surplus of the appropriate class, except to the extent that it reverses a revaluation decrement for the class previously recognised as an expense in the Statement of Comprehensive Income. A decrease in the carrying amount on revaluation is charged as an expense in the Statement of Comprehensive Income to the extent it exceeds the balance, if any, in the Asset Revaluation Surplus relating to that asset class.

On revaluation, for assets revalued using a cost valuation approach (e.g. current replacement cost), accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'. For assets revalued using a market valuation approach, accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

The cost of land and buildings acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

A desktop valuation was undertaken by independent professional valuer Acumentis in October 2025 in order to ascertain any change in values to the fair value of land and buildings, and the resulting valuation was subsequently presented to the Board of Trustees for consideration and formally approved. There is no further movement as at 31 December 2025.

- The valuer assessed that there was no change in land value in 2025 and remains at $4,250,000
- The valuation of buildings (including Heritage & Cultural assets) and improvements is based on depreciated value of the buildings' replacement costs and estimated economic lives (including considering current condition and refurbishments). There were revaluation increments on most buildings due to increases in building price indices and therefore increases in construction cost estimates upon which the replacement costs are calculated.

Land with a total value of $4,250,000 is subject to a Deed of Grant in Trust (DOGIT). The land is retained by the Crown, however, the economic benefits of this land accrue to Rockhampton Girls Grammar School and the land is administered by the Rockhampton Girls Grammar School. The land cannot be used for any purpose other than education. The value has been determined after consideration of the location of the land, and discounting due to the restrictive Deed of Grant in Trust. The valuer has determined the value by sourcing comparative sales history on school sites throughout Queensland over recent years that range from $19 to $130 per square metre, and has adopted a lower rate of $65 per square metre for the Rockhampton Girls Grammar School site to recognise the inferior title to freehold due to the restrictive covenants.

Refer to Note 16 for disclosure of the revaluation movements by asset class.

Impairment
As a not-for-profit entity, certain property, plant and equipment of the School is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with the AASB 136 *Impairment of Assets*, where such assets are measured at fair value under AASB 13 *Fair Value Measurement*, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. Consequently, AASB 136 *Impairment of Assets* does not apply to such assets unless they are measured at cost.

For all property, plant and equipment and intangible assets to which impairment applies, the School assesses for indicators of impairment annually. Where indicators exist, impairment is accounted for differently depending on the type of asset, as follows:

- Plant and equipment assets which are measured at cost, are reduced to the asset's recoverable amount, being the higher of the asset's fair value less costs of disposal and its value in use. The adjustment is recorded as an impairment loss.
- For non-specialised property measured at fair value, the only difference between the asset's fair value and its recoverable amount is the costs of disposal. Consequently, the fair value of the asset under AASB 13 *Fair Value Measurement* will materially approximate its recoverable amount where the disposal costs are negligible. Where disposal costs are not negligible, the asset is reduced to its recoverable amount via a revaluation decrement in accordance with AASB 136 *Impairment of Assets*.

No impairment of assets was identified at 31 December 2025.

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

Buildings (including Heritage & Cultural Assets) and improvements and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the School. The estimation of the useful lives of assets is based on historical experience with similar assets as well as considerations such as manufacturers' warranties, asset turnover practices and the School's strategic asset plan. Reassessments of useful lives are undertaken annually by the School. Any consequential adjustments to remaining useful life estimates are implemented prospectively.

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	*Useful life (Years)*	*Rate (%)*
Heritage and Cultural Assets	100	1
Buildings and Improvements	20 – 100	1 – 5
Plant and Equipment	3 – 20	5 – 33

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the School. Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Assets under construction (work-in-progress) are not depreciated until they are ready for use.

Note 13 PAYABLES

	2025 $	2024 $
Accrued Expenses	447,907	496,160
Refundable Deposits	22,188	66,213
Trade Payables	156,645	146,183
Deferred Confirmation Fee	24,480	25,855
Revenue Received in Advance	367,669	262,063
	1,018,889	**996,474**

Accounting Policy
Trade payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30-day terms or sooner.

Note 14 BORROWINGS

	2025 $	2024 $
Current		
QTC Loans	609,613	565,584
Non-current		
QTC Loans	1,668,134	2,273,396
Total	**2,277,747**	**2,838,980**

Accounting Policy
Interest bearing liabilities are recognised at face value as the amount contractually owing.

All borrowings are in Australian dollar denominated amounts and carried at amortised cost with interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period.

Disclosure
Loan Particulars
The School has three debenture loans and:

- has been paying quarterly principal and interest repayments on the first loan since March 2012 quarter at a fixed interest rate of 5.63% with a maturity date of December 2026.
- has been paying quarterly principal and interest repayments on the second loan since August 2022 at a fixed interest rate of 3.465% with a maturity date of June 2032.
- has been paying quarterly principal and interest repayments on the third loan since March 2025 at a fixed interest rate of 4.865% with a maturity date of March 2035
- was paying monthly interest only repayments on the third loan from September 2024 to March 2025 at a variable interest rate of 4.903%. This loan was converted to a 10-year fixed principal and interest loan in 2025.

The market value of the School's borrowings at 31 December 2025, as notified by the Queensland Treasury Corporation (QTC) was $2,251,284 (2024: $2,832,346). This represents the value of the debt if repaid it in full at balance date.

As it is the intention of the School to hold its borrowings for their full term, no adjustment provision is made in these accounts.

Unused finance facilities
The School previously maintained an operating lease credit facility with a limit of $600,000. During the year, the financier discontinued this product and the facility was withdrawn. Accordingly, there were no unused credit facilities as at 31 December 2025.

Financial Liability Maturity
Undiscounted future loan payments included in borrowings are as follows:

	2025 $	2024 $
Payable within one year	701,021	671,922
Payable within one to five years	1,061,539	1,500,804
Payable later than one year	931,945	1,202,092
Less effect of discounting	(416,758)	(535,838)
Borrowings	**2,277,747**	**2,838,980**

Note 15 ACCRUED EMPLOYEE BENEFITS

	2025 $	2024 $
Current		
Annual Leave	197,039	199,066
Long Service Leave	526,407	487,921
	723,446	**686,987**
Non-current		
Long Service Leave	252,400	217,440
Total	**975,846**	**904,427**

Accounting Policy
Other Long-Term Employee Benefits - Annual and Long Service Leave
Annual leave and long service leave liabilities are classified and measured as other long-term employee benefits, as the School does not expect to wholly settle all such liabilities within the 12 months following reporting date.

Other long-term employee benefits are presented as current liabilities where the School does not have an unconditional right to defer payment for at least 12 months after the end of the reporting period.

Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments take into account anticipated future wage / salary levels, expected employee departures and periods of ineligible service. These are discounted using rates on QTC Fixed Rates Loans of similar maturity at the end of the reporting period that coincide with the expected timing of estimated future payments.

All directly associated on-costs (e.g. employer superannuation contributions and workers' compensation insurance) are also recognised as liabilities, where these on-costs are material.

Note 16 ASSET REVALUATION SURPLUS BY ASSET CLASS

	Land $	Heritage & Cultural Assets $	Buildings & Improvements $	Total $
Balance at 1 Jan 2024	3,863,696	3,444,621	15,390,721	22,699,038
Revaluation Increments	350,000	19,557	774,081	1,143,638
Revaluation Decrements	-	(90,374)	(23,119)	(113,493)
Balance at 31 Dec 2024	4,213,696	3,373,804	16,141,683	23,729,183
Balance at 1 Jan 2025	4,213,696	3,373,804	16,141,683	23,729,183
Revaluation Increments	-	529,137	1,695,020	2,224,157
Revaluation Decrements	-	-	(69,486)	(69,486)
Balance at 31 Dec 2025	4,213,696	3,902,941	17,767,217	25,883,854

Note 17 FAIR VALUE MEASUREMENT

What is fair value?
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Financial Assets and Liabilities
The carrying amounts of trade receivables and payables approximate their fair value. The School holds no financial assets or liabilities classified at fair value through profit and loss.

Non-Financial Assets – Land, Heritage & Cultural Assets and Buildings & Improvements
To provide an indication of the observability of the inputs used to determine the fair value of non-current physical assets, the school has classified the assets into the three levels prescribed under the accounting standards.

- Level 1: The fair value of assets traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for assets held by the School is the current bid price. These assets are included in Level 1.
- Level 2: The fair value of assets that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2.
- Level 3: If one or more of the significant inputs is not based on observable market data, the asset is included in level 3.

All assets of Rockhampton Girls Grammar School that are measured at fair value are included in Level 3 of the fair value hierarchy.

The School's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels for recurring fair value measurements during the year.

Refer to disclosure at Note 12.

Note 18 FINANCIAL INSTRUMENTS

Categories of Financial Assets and Financial Liabilities

	Note	2025 $	2024 $
Financial Assets			
Cash and Cash Equivalents	9	4,343,524	3,491,366
Financial Assets – Amortised Cost			
Receivables	10	94,859	130,344
Financial Liabilities			
Financial Liabilities – Amortised Cost			
Payables	13	1,018,889	996,474
Borrowings	14	2,277,747	2,838,980

Items of Income, Expense, Gains and Losses

	Note	2025 $	2024 $
Interest Income from Cash	5	240,304	210,335
Impairment Losses on Receivables	10	7,046	4,724
Finance Expenses		125,351	99,480

Note 19 KEY MANAGEMENT PERSONNEL (KMP)

Details of Key Management Personnel

Key management personnel and remuneration disclosures are made in accordance with Part 5 of the Financial Reporting Requirements for Queensland Government Agencies, issued by Queensland Treasury and the requirements of *AASB124 Related Party Disclosures.*

The School has assessed the key executive management personnel positions in context of the School being constituted under the *Grammar Schools Act 2016*. Details of executive management personnel positions, responsibilities, appointment date and remuneration are detailed below. Further information on these positions can be found in the body of the Annual Report under the section relating to Governance.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
Elected Trustee	To supervise, maintain and control the conduct of the School. To make rules with regards to the management and control of the School.	Elected position through roll of electors and appointed by the Governor in Council.	Commenced: 27 May 2016
Elected Trustee			Commenced: 11 September 2024
Elected Trustee			Commenced: 11 September 2024
Government Appointed Trustee		Appointed by the Governor in Council.	Commenced: 27 August 2020
Government Appointed Trustee			Commenced: 27 August 2020
Government Appointed Trustee			Commenced: 22 December 2022
Government Appointed Trustee			Commenced: 11 September 2024
Principal	The Principal is responsible for implementation of plans and strategies as delegated by the Board of Trustees.	Five-year contract (to 31 Dec 2026)	Commenced: 29 November 2021
Business Manager / Secretary to the Board of Trustees	The Secretary / Business Manager supports the Principal in implementation of plans and strategies as delegated by the Board of Trustees.	Ongoing permanent	Commenced: 3 March 2024
Deputy Principal – Studies	The Deputy Principal – Studies is an essential member of the Rockhampton Girls Grammar School Executive with delegated responsibility for the oversight of all aspects of learning and teaching practices and procedures across Prep to Year 12.	Ongoing permanent	Commenced: 1 January 2020
Deputy Principal – Students	The Deputy Principal – Students is an essential member of the Rockhampton Girls Grammar School Executive with delegated responsibility for the oversight of student pastoral care practices and procedures across Prep to Year 12.	Fixed Term Contract (Maternity Leave Cover)	Commenced: 25 November 2024 – 5 January 2026

KMP Remuneration Policies

No board members received or were entitled to receive any fees or other benefits during the year.

Remuneration and other terms of employment for the School's other key management personnel are specified in employment contracts. The contracts provide for the provision of performance related

cash payments and other benefits. Remuneration expenses for these key management personnel comprises the following components:

- Short term employee expenses which include:
  - Salaries, allowances and annual leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position
  - Non-monetary benefits consisting of provision of accommodation and school fee discounts, together with fringe benefits tax applicable to the benefit.
- Long term employee expenses are long service leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.
- Post-employment benefits include superannuation contributions.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

For the 2024 and 2025 years, remuneration increases for key management personnel were based on performance assessments and a review against Australian Heads of Independent Schools Australia Salary Survey reports. The percentage increases are tied to the achievement of pre-determined individual performance targets.

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

Remuneration Benefits

2025

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Base $	Non-Monetary Benefits $	$	$	$	$
Elected Trustees	-	-	-	-	-	-
Government Appointed Trustees	-	-	-	-	-	-
Principal	228,200	-	7,031	28,299		263,530
Business Manager / Secretary to the Board of Trustees	131,360	-	6,379	16,204	-	153,943
Deputy Principal – Studies	160,693	-	6,633	21,401		188,727
Deputy Principal – Students 1	143,210	-	1,006	19,428		163,644

[1] Fixed term contract – Maternity leave cover for 2025, moving to ongoing contract in 2026. Remuneration benefits for Deputy Principal – Students on leave not disclosed as not engaged throughout entirety of 2025.

2024

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Base $	Non-Monetary Benefits $	$	$	$	$
Elected Trustees	-	-	-	-	-	-
Government Appointed Trustees	-	-	-	-	-	-
Principal	216,915	-	10,382	24,896	-	252,193
Business Manager / Secretary to the Board of Trustees[1]	98,500	-	25,980	13,000	-	137,480
Business Manager / Secretary to the Board of Trustees[2]	29,861	-	-	6,705	-	36,566
Deputy Principal – Studies	156,674	-	5,869	22,557	-	185,100
Deputy Principal – Students	134,545	-	4,513	15,638	-	154,696
Deputy Principal – Students[3]	10,218	-	48	1,105	-	11,371

[1] From 04 March 2024.
[2] To 31 March 2024.
[3] From 25 November 2024 (Handover commenced for maternity leave cover)

Performance Payments
No KMP remuneration packages provide for performance or bonus payments.

Note 20 RELATED PARTY TRANSACTIONS

No transactions with related parties were identified during the year ended 31 December 2025.

Note 21 COMMITMENTS

(a) Lease Commitments

At 31 December 2025, the School had the following low value assets and short term lease commitments (exclusive of GST):

	2025 $	2024 $
Payable within one year	147,302	147,274
Payable within one to five years	61,787	104,251
	209,089	**251,525**

Leases are entered in to as a means of acquiring access to office equipment and vehicles. Lease payments are fixed. No leases contain restrictions on financing or other leasing activities. Some leases have renewal or purchase options.

These lease commitments are excluded from recognition under AASB 16, on the basis that they are low value assets and short term leases.

(b) Capital Commitments

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

	2025 $	2024 $
Commitments for acquisition of PP&E – Buildings & Improvements		
Payable within one year	118,645	173,000
Payable within one to five years	-	-
	118,645	**173,000**

Note 22 CONTINGENT LIABILITIES AND ASSETS

(a) Contingent Liabilities

Legal Claims

On 1 April 2022, the School's application to participate in the National Redress Scheme was accepted. At the reporting date, the school is waiting for the National Redress Scheme to assess and make determination in respect of one application and therefore the outcome is uncertain. National Redress Scheme states that potential damages could range from $10,000 to $150,000 if an adverse ruling occurs. A provision has not been recognised as the possibility of outflow is not considered probable as per AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Employee Wage Increases

The School is currently operating under the Rockhampton Girls Grammar School Enterprise Agreement 2024 that was finalised throughout 2024 with wage increases from the first full pay period in July 2025 to be in accordance with the general wage increase made available to Education Queensland teachers in 2025. The Education Queensland Enterprise Bargaining negotiation process remains ongoing at reporting date with members rejecting the Government's original offer of 3% in 2025 and 2.5% in 2026/2027. While negotiations are ongoing, the final wage increase percentage applicable to the school's staff covered by the agreement remain uncertain.

The School applied a 3% wage increase to all staff from July 2025 in accordance with the Government's offer. As of the reporting date, it is not possible to reliably measure the potential obligation for back-pay or the increased employee benefit costs should the outcome of the negotiations result in an increase of greater than 3% already paid to the school's employees. Consequently, no provision has been recognised in the financial statements.

Commonwealth and State Government Capital Grants

Pursuant to the conditions attached to Commonwealth and State Government capital grants, the School is contingently liable to repay, based on a formula, all or part of the grants received if the project to which the funds were applied ceases to be used for the purpose approved or is sold or otherwise disposed of within 20 years of completion of the project.

The Board of Trustees of The Rockhampton Girls Grammar School is of the opinion that the School will continue in its current capacity and therefore any liability is unlikely to materialise.

There are no other contingent liabilities at 31 December 2025.

(b) Contingent Assets

There are no contingent assets at 31 December 2025.

Note 23 EVENTS OCCURRING AFTER BALANCE DATE

No other matters or circumstances have arisen since 31 December 2025 that have significantly affected or may significantly affect the operations, results or state of affairs of the School.

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

MANAGEMENT CERTIFICATE

Certificate of the Board of Trustees of The Rockhampton Girls Grammar School

These general purpose financial statements have been prepared pursuant to Section 62(1) of the *Financial Accountability Act 2009* (the Act), Section 39 of the *Financial and Performance Management Standard 2019*, *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Regulations 2022* and other prescribed requirements. In accordance with Section 62(1)(b) of the Act, we certify that in our opinion:

(a) The prescribed requirements for establishing and keeping the accounts have been compiled with in all material respects; and

(b) The financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Board of Trustees of The Rockhampton Girls Grammar School for the financial year ended 31 December 2025 and of the financial position of the School at the end of that year; and

We acknowledge responsibility under Section 7 and Section 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.

In accordance with Section 60.15 of the *Australian Charities and Not-for-profit Regulations 2022*, we certify that, in our opinion:

(a) There are reasonable grounds to believe the registered entity is able to pay all of its debts, as and when they become due and payable; and

(b) The financial statements hand notes satisfy the requirements of the Australian Charities and No-for-profit Commission Act.

Jennifer Luck
BEd DipTch GradDipTch(Lib) TEFL
Board Chair

Clair Applewaite
BBus CA
Business Manager

18.02.2026
Date

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Rockhampton Girls Grammar School

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Board of Trustees of the Rockhampton Girls Grammar School.

In my opinion, the financial report:

a) gives a true and fair view of the entity's financial position as at 31 December 2025, and its financial performance for the year then ended; and

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulations 2022 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the statement of financial position as at 31 December 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of material accounting policies, and the management certificate.

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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulations 2022 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 31 December 2025:

a) I received all the information and explanations I required.

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

Prescribed requirements scope

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



19 February 2026

Jacqueline Thornley
as delegate of the Auditor-General

Queensland Audit Office
Brisbane