

# ANNUAL REPORT 2023–2024

**GasFields Commission Queensland**



**Queensland  
Government**



GasFields Commission Queensland

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# 2023 – 2024 Annual Report



**Queensland**  
Government

# About this Report

This annual report outlines activities and achievements of the GasFields Commission Queensland (GFCQ or the Commission) for the 2023-2024 financial year (FY24). These activities and achievements are set against strategic objectives and measures of success listed in the Commission's 2023–2027 Strategic Plan which was current as of 30 June 2024. This annual report has been prepared in accordance with the Commission's regulatory reporting obligations under s35 of the *Gasfields Commission Act 2013*, the *Financial Accountability Act 2009*, and the *Financial and Performance Management Standard 2019*.

## Public availability and further information

This report, the strategic plan and other publications by the Commission are available at [www.gfcq.org.au/about-us/our-organisation](http://www.gfcq.org.au/about-us/our-organisation). Please contact the Commission on +61 7 3067 9400 or via the address below to request a printed copy of this report. Additional reporting requirements are published online at [www.cqld.org.au](http://www.cqld.org.au).

## Interpreter service



GFCQ is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact the Commission on 1300 548 021, or via [enquiries@cqld.org.au](mailto:enquiries@cqld.org.au), and we will arrange an interpreter to effectively communicate the report to you.

## Have your say

GFCQ hopes you find the *GasFields Commission Queensland 2023–2024 Annual Report* useful and informative. This report is part of the Commission's commitment to keeping people informed about its role in managing and improving sustainable coexistence among landholders, regional communities and Queensland's onshore gas industry.

The Commission welcomes your comments about the content of the report. Please send your feedback to the Chief Executive Officer, GasFields Commission Queensland, PO Box 15266, CITY EAST, QLD 4002, or email us at [enquiries@cqld.org.au](mailto:enquiries@cqld.org.au).

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3 September 2024

The Honourable Scott Stewart MP  
Minister for Resources and Critical Minerals  
PO Box 15009  
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the 2023-2024 Annual Report and financial statements for the GasFields Commission Queensland.

I certify that this annual report complies with:

- prescribed requirements set out under section 35 of the *Gasfields Commission Act 2013*
- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- detailed requirements set out in the *Annual Report Requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements can be found on page 55 of this annual report.

Yours sincerely



John Anderson  
**Chair**  
**Coexistence Queensland**

# Table of Contents

About this Report .....	3
Message from the Chair .....	6
About the GasFields Commission Queensland .....	8
Our vision .....	8
Our values .....	8
Our functions .....	8
Our strategic objectives.....	9
Our services .....	9
Geographic distribution .....	9
Key strategic opportunities and risks.....	10
Non-Financial Performance .....	11
Government's objectives for the community.....	11
Strategic objectives and performance indicators .....	12
Coexistence Queensland.....	23
Our People .....	25
Organisational structure .....	25
The Commission Board.....	26
Equal employment opportunities .....	28
Strategic workforce planning and performance .....	29
Employee performance management and development .....	29
Flexible work arrangements and healthy work/life balance.....	30
Industrial and employee relations framework .....	30
Early retirement, redundancy and retrenchment .....	30
Financial Summary.....	34
Comparison of budget and actual results .....	34
Glossary .....	54
Compliance Checklist .....	55

# Message from the Chair

As we close the 2023-24 financial year, I reflect on what has been an incredibly transformative chapter in the GasFields Commission Queensland's history, culminating in the Queensland Government's recognition of our success in fostering sustainable coexistence between the onshore gas industry and the communities where the industry operates. This recognition has led to the expansion of our remit to encompass the broader resources industry and the rapidly growing renewable energy sector. To reflect this broader mandate, the GasFields Commission Queensland was renamed Coexistence Queensland, effective 1 July 2024.

In anticipation of the transition, the Commission undertook extensive preparatory work during the 2023-24 financial year by engaging with stakeholders across various sectors to ensure Coexistence Queensland was well positioned to address the challenges and opportunities ahead. While preparing for the broader role, the Commission remained focused on our core mission.

Enduring relationships and partnerships are key to the Commission's success – the Commission is continuing with a strong focus on building trust and respect with stakeholder groups, targeting landholders, regional community groups, industry peak bodies, local governments, and state government agencies.

Our efforts have extended to proactive frontline engagement, including participation in regional events, community presentations, and stakeholder meetings. These activities have been crucial in raising awareness of our role, increasing community understanding, and providing resources to support positive coexistence between industry and community.

The Commission hosted its annual Community Leaders Council event in Chinchilla in September 2023, which successfully brought together representatives of the state government, agricultural sector, and resources industry to collaboratively identify and begin to work through current key coexistence issues.

To further enhance our understanding of community sentiment, we partnered with Voconiq in October 2023 to conduct research to add scientific rigor to our activities and improve our ability to support coexistence efforts. The findings from this research will be pivotal in guiding our future priorities.

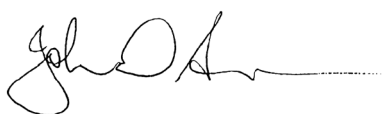
The Commission worked with stakeholders to develop an information resource to assist landholders in understanding how to approach negotiations with onshore gas companies, which has been identified as a significant challenge for landholders. This information resource is anticipated to be released in the 2024-25 financial year.

Through our 'ear to the ground' approach, we developed timely advice to Government through submissions on the review of Queensland's coexistence institutions, the proposed subsidence management framework, and proposed amendments to the *Regional Planning Interests Act 2014*, as well as input into the Australian Government's Future Gas Strategy.

In March 2024, we launched the Shared Landscapes publication in a new web-based format, making it more accessible to our stakeholders. The publication remains an essential resource for the Commission, offering a comprehensive overview of Queensland's onshore gas sector.

As we embark on a new journey as Coexistence Queensland, we remain committed to building on the strong relationships and partnerships that have been the cornerstone of our success. Our team is dedicated to raising awareness of our expanded role and is actively seeking input from key stakeholders on where we can have the most impact during this initial phase. Importantly, Coexistence Queensland will continue the legacy of the Commission, fostering sustainable relationships that enable industry and community to work and thrive together. We recognise that sustainable coexistence is a continuous journey – one exemplified by the enduring knowledge, practices, and wisdom of First Nations people.

We are committed to learning from past engagement and are determined to take lessons from transformational community engagement to realise the intentions of our broadened remit. We are appreciative of the support of all our stakeholders in giving the future of our organisation the means to codesign, collaborate, and retool in preparation for our critical role in a sustainable renewables' future for Queensland and all Queenslanders.

A handwritten signature in black ink, appearing to read 'John Anderson', with a long horizontal flourish extending to the right.

John Anderson  
Chair

# About the GasFields Commission Queensland

The Commission is an independent statutory body established under the *Gasfields Commission Act 2013* (the Act). Its purpose is to manage and improve the sustainable coexistence of landholders, regional communities and the onshore gas industry in Queensland.

## Our vision

We will be a trusted leader and facilitator of sustainable coexistence between landholders, regional communities and the onshore gas industry.

## Our values.

Consistent with the GasFields Commission Queensland's Strategic Plan 2023-2027, our values are:

- Independence
- Transparency
- Collaboration
- Respect
- Integrity and;
- Leadership

## Our functions

The Act prescribes 14 functions for the Commission:

- (a) facilitating better relationships between landholders, regional communities and the onshore gas industry;
- (b) reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry;
- (c) advising Ministers and government entities about the ability of landholders, regional communities and the onshore gas industry to coexist within an identified area;
- (d) in response to requests for advice from the chief executive under the *Regional Planning Interests Act 2014* about assessment applications under that Act, advising the chief executive about the ability of landholders, regional communities and the resources industry to coexist within the area the subject of the application;
- (e) making recommendations to the relevant Minister that regulatory frameworks and legislation relating to the onshore gas industry be reviewed or amended;
- (f) making recommendations to the relevant Minister and onshore gas industry about leading practice or management relating to the onshore gas industry;
- (g) advising the Minister and government entities about matters relating to the onshore gas industry;
- (h) obtaining particular information from government entities and prescribed entities;
- (i) obtaining advice about the onshore gas industry or functions of the Commission from government entities;
- (j) supporting the provision, to the community and stakeholders, of information prepared by appropriate entities on health and wellbeing matters relating to the onshore gas industry or geographical areas in which the onshore gas industry operates;
- (k) facilitating appropriate entities to undertake community engagement and participation in initiatives about assessing health and wellbeing concerns relating to onshore gas activities;
- (l) publishing educational materials and other information about the onshore gas industry;



- (m) partnering with other entities for the purpose of conducting research related to the onshore gas industry; and
- (n) convening advisory bodies to assist the Commission to perform a function mentioned in paragraphs (a) to (m).

## Our strategic objectives

The above 14 functions can be broadly summarised in four categories which form the basis of the strategic objectives of the 2023-2027 GasFields Commission Strategic Plan:

1. **Engage** with stakeholders to gain insights into coexistence issues, trends and opportunities, and provide trusted information to landholders, communities and industries;
2. **Facilitate** effective stakeholder relationships and partnerships;
3. **Advise** and influence Ministers, governments, and the gas industry on sustainable coexistence, regulatory enhancements, leading practice and emerging risks and opportunities; and
4. **Develop** a capable, resilient, adaptable workforce, and robust governance processes.

## Our services

As an independent statutory body, the Commission has a unique responsibility to facilitate engagement and collaboration across a diverse range of stakeholder perspectives and interests. Our key stakeholders include landholders, agriculture peak bodies, the gas industry and related peak bodies, regional communities, government and other non-government entities, and academic and research organisations.

The Commission provides the following services in line with the 14 functions prescribed under the Act:

- engaging with landholders and regional communities to help them adapt to the introduction and operation of gas development;
- providing information, advice and support to stakeholders (especially landholders) to enable informed decision-making;
- informing on best practice business-to-business relationships between landholders and resource companies;
- providing advice and recommendations to government on the implementation of the current policy and regulatory framework, and options for improvement;
- recommending improved industry practice by all involved;
- responding as the first point of contact for anything related to the onshore gas industry in Queensland; and
- compile and distribute information, data and facts about the gas industry.

## Geographic distribution

The Commission's head office is located in Brisbane, with regional staff based in Toowoomba. All staff are equipped to travel throughout Queensland to provide support to landholders and regional communities where required.

Whilst the Commission has a State-wide remit, the focus of its current activities is on the Darling Downs Region and southern areas of Central Queensland. This is due to the current focus of onshore gas development, particularly coal seam gas (CSG) in this area. As gas exploration and development continues to move into new areas, the Commission will focus on further activities in these new areas.

## Key strategic opportunities and risks

The Commission's key strategic risks and their management, and key opportunities during Financial Year 2023-2024 (FY24), are outlined below.

<b>Opportunities</b>	
<b>Unique role</b>	We have a unique position with broad scope to inform, engage, facilitate and advise.
<b>Leveraging the lessons</b>	Utilising the Commission's depth of knowledge and understandings from the gas industry's growth in a shared, evolving, and more complex landscape.
<b>Partnerships and collaboration</b>	We maintain and leverage relationships and facilitate dialogue to nurture, improve, and sustain coexistence outcomes.
<b>Nimble</b>	Able to respond appropriately and timely to the needs of stakeholders and any emerging issues.
<b>Strategic Risks</b>	
<b>Regional presence</b>	The gas industry operates across a vast area of Queensland which creates challenges in developing and maintaining relationships, and providing boots on the ground.
<b>Stakeholder expectations</b>	The diverse and unique perspectives of stakeholders and communities need to be balanced, particularly as gas development moves into new areas, and other areas transition out of gas.
<b>Cut through</b>	The Commission's advice, recommendations and engagement approach only goes part of the way to achieve sustainable coexistence outcomes - influence to implement change is key to success.
<b>Transitioning energy economy</b>	The energy industry is changing and diversifying, bringing with it different coexistence challenges, some of which are outside of the Commission's statutory remit.

# Non-Financial Performance

## Government's objectives for the community

The Commission contributes to **good secure jobs in our tradition and emerging industries** by:

- influencing improved and sustainable coexistence enabling the agricultural, gas, and emerging industries to grow and prosper to benefit local and regional communities.

The Commission contributes to **delivering even better services right across Queensland** by:

- delivering information and engagement services that assist traditional owners, landholders, communities, and the onshore gas industry to understand their rights, obligations, and expectations.

The Commission contributes to **protecting and enhancing our Queensland lifestyle as we grow** by:

- ensuring that the development is undertaken in a socially and environmentally responsible way, while minimising or avoiding impact and maximising benefits.

The Commission contributes to upholding **human rights** by:

- respecting and promoting human rights in our decision-making and actions.

## Strategic objectives and performance indicators

**STRATEGIC OBJECTIVE 1:** Engage with stakeholders to gain insights into coexistence issues, trends and opportunities, and provide trusted information to landholders, communities and industries.

### Performance indicators:

- Commission is a trusted independent information source and service provider.
- Stakeholder participation in codesigned engagement activities.
- Publication and partnered distribution of information resources.

### Achievements:

#### ***Stakeholder Engagement Planning Framework***

The Commission has continued to mature the Stakeholder Engagement Planning Framework with the key objective of providing a framework to assess community needs and priorities, informing a progressive and evolving stakeholder engagement program.

The planning framework incorporates mechanisms to identify:

- current and planned gas activities that may occur over the next five (5) years;
- community readiness and sentiment with regards to hosting gas activities;
- the range of Commission engagement activities that may be applicable; and
- community awareness of the Commission's role.

The framework over the first half of FY24 was upgraded to incorporate and consider other resource and renewable energy activities in anticipation of an expanding remit for Financial Year 2024/25 (FY25). This will inform the FY25 Communication and Engagement Plan with the expanded geographical footprint covering the state of Queensland in its entirety.

#### ***FY24 Stakeholder Engagement Activities***

During FY24, the Commission focused on a number of engagements activities that were conducted to meet objectives outlined in the Surat-Southern Bowen Basin Engagement Plan, predominantly brand enhancement, role communication and providing key information and education tools regarding the gas industry, its operations and landholder rights.

This was achieved through carrying out the following engagement activities in areas of established gas fields and emerging areas of development (from Toowoomba to Emerald):

- hosting stalls at four (4) regional shows;
- participating in a number of community regional reference groups; and
- attending meetings with company representatives to discuss current and potential issues.

The Commission also continued to expand and enhance valued relationships with local government. Across the five local government authorities where the majority of gas development has occurred, Toowoomba, Western Downs, Maranoa, Central Highlands and Banana Regional Councils, the Commission continued to meet and work with councils to seek further opportunities to help maintain co-existence with the gas sector.

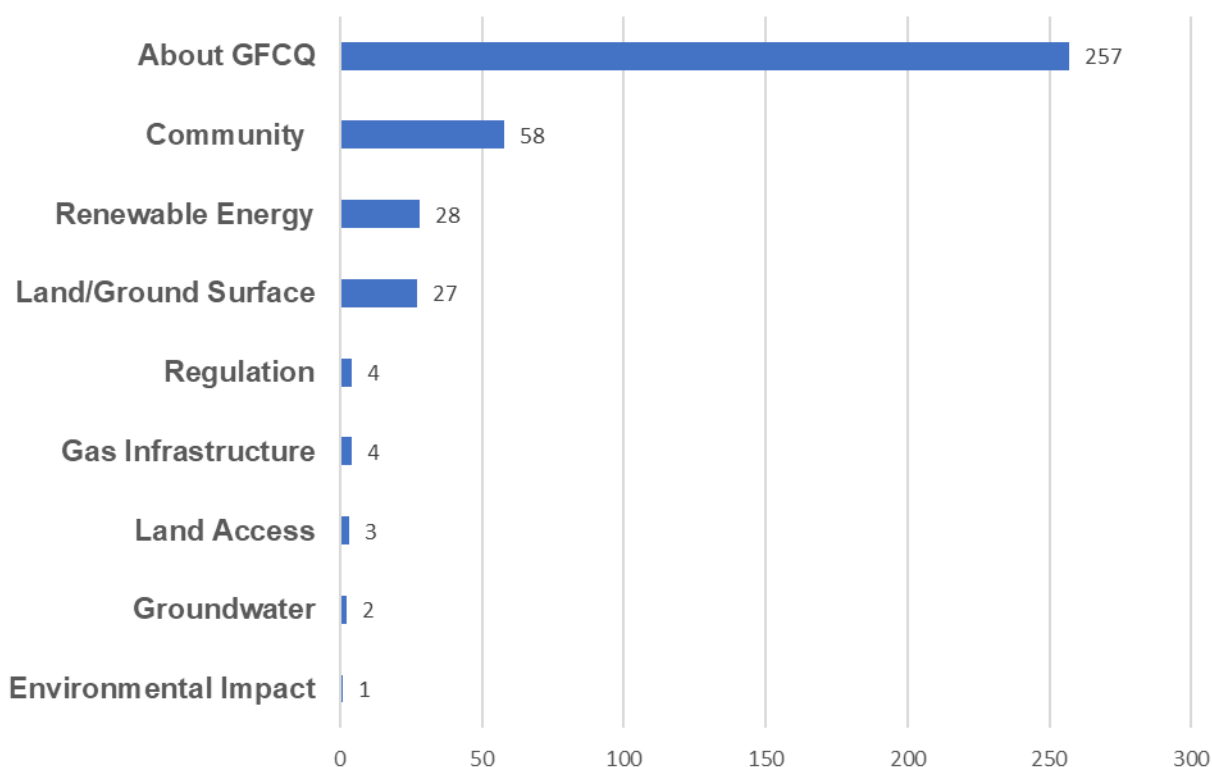
### ***Other Stakeholder engagement forums***

The Commission's key focus for FY24 has been on the work associated with CSG-induced subsidence, and the expanded remit of the Commission. In an effort to minimise consultation fatigue, the Commission has engaged directly with stakeholder groups.

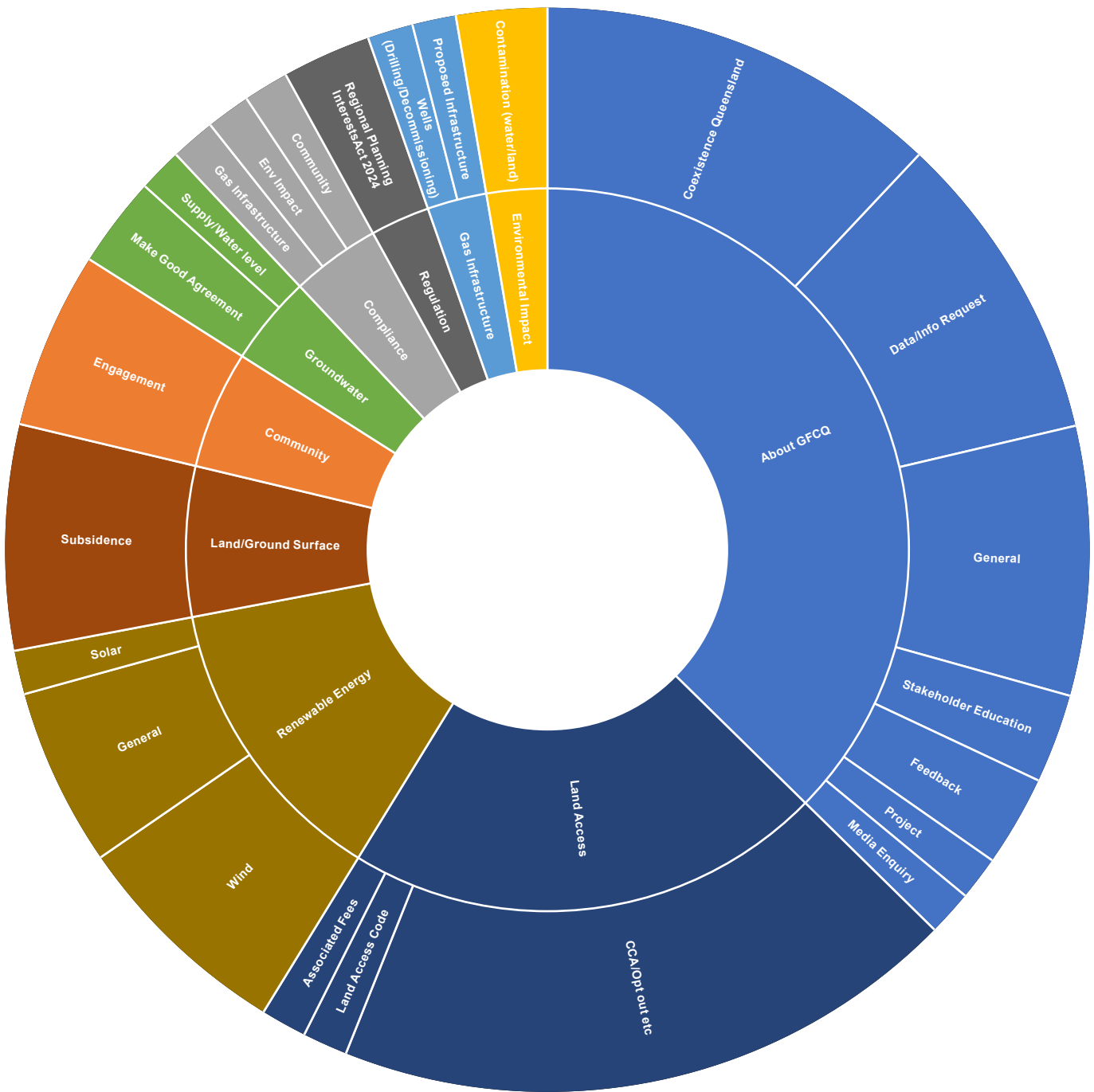
However, the Commission did reconvene the Stakeholder Advisory Group (SAG) as a means to engage with the Commission's broader stakeholder group. The intent was to reinvigorate the SAG to facilitate broader executive level engagement across government, industry, agricultural and local government peak bodies. When it became apparent that the role of the Commission was to be expanded well beyond its current remit, the ongoing membership of the SAG is currently under review.

### ***Stakeholder engagement enquiries and activities***

During FY24 the Commission attended 384 meetings regarding the following key topics:



During FY24 the Commission’s Stakeholder Relationship Management System (SRM) recorded 77 unique enquiries regarding the following leading key topics:



**Other Engagement Activities**

Cultivate trusting and effective relationships enables the Commission to acquire unique insights into landholders, gas industry and community issues that support sustainable coexistence. Actively engaging with key stakeholders early and regularly assists the Commission to identify, discuss and understand current and emerging issues, challenges, lessons learnt and opportunities.

The Commission regularly engages with a vast array of stakeholders with an interest in sustainable coexistence in a range of ways including:

- **Gas Industry:**
  - regular meetings with the Australian Energy Producers (AEP) and the Queensland Resources Council (QRC);
  - regular engagement with individual onshore gas companies;
  - other industry associated organisations such as Toowoomba Surat Basin Enterprise (TSBE), QUPEX and the Australian Gas Industry Trust.
- **Agricultural Industry and Landholders:**
  - regular engagement with peak bodies, including the Queensland Farmers' Federation (QFF), Cotton Australia, AgForce and Central Downs Irrigators;
  - landholder information sessions and workshops on CSG-induced subsidence;
  - individual landholder meetings;
  - community meetings arranged by gas companies and agricultural peak bodies.
- **Research intuitions:**
  - University of Queensland's Centre for Natural Gas Technical Advisory Board;
  - The Independent Expert Scientific Committee forums;
  - CSIRO's GISERA Health Study community engagement sessions;
- **Government Agencies:**
  - State Government agencies including the Department of Resources, the Department of Environment, Science and Innovation, the Department of Agriculture and Fisheries, the Department of State Development and Infrastructure, the Department of Housing, Local Government, Planning and Public Works, and the Coordinator General;
  - various Government agencies at a Federal and Local Government level.
- **Other groups:**
  - Land Court Annual Conference and other periodic events;
  - Land Access Ombudsman;
  - Office of Groundwater Impact and Assessment (OGIA).

## ***Shared Landscapes***

The Commission continues to publish its series of 'Shared Landscapes' on a periodic basis. The publication combines a range of information from a variety of data sources, and aims to briefly delineate the current state of Queensland's petroleum and gas industry including development areas, groundwater management processes, compliance, and economic contributions made to regional communities and the State.

As indicated in the FY23 Annual Report, the Commission developed and launched a web-based platform in March 2024 to continue its series of Shared Landscape publications. As new data becomes available, the Commission will update the web-based platform resulting in the provision of more contemporary data.

## ***Health and wellbeing information***

The Commission periodically consults with representatives from Queensland Health, Rural and Remote Mental Health, the Queensland Mental Health Commissioner, the Darling Downs Hospital and Health Service, the University of Southern Queensland, and CSIRO to maintain a catalogue of mental health information, services and training relevant to the Commission's stakeholders.

The Commission maintains engagement sessions with relevant health care providers on an as-needs basis to ensure the Commission's mental health information remains up to date.

To ensure that frontline staff are equipped to deal with stakeholders that may be requiring health care assistance, the Commission staff completed Accidental Counsellor Training. The course was aimed to safely and effectively support stakeholders who are in distress, or experiencing a crisis; to provide immediate support and assistance.

### ***Communications and social media***

The Commission's website continued to be a key industry and community portal which attracted continued growth of its online audiences (visitors to the website, newsletter readers, and social media 'followers').

During FY24, traffic to the website increased by 324% from the previous financial year (from 4,919 to 20,857 sessions).

The Commission sent six Electronic Direct Mail campaigns via MailChimp to an audience of over 2,000 subscribers, with an average open rate of 42% for FY24 (which is comparable to open rates of Government agencies according to Mail Chimp's bench markets). Topics published included promoting new studies on the potential impacts of coal seam gas-induced subsidence, encouraging public consultation on proposed coexistence reforms by the Queensland Government, summarising outcomes of the Community Leaders Council 2023 event, promoting a community sentiment survey on the onshore gas industry and the Commission, and the announcement of proposed legislation to expand the Commission's remit.

For the 12 months ending 30 June 2024, the Commission gained additional followers and subscribers to their social media channels: 504 followers on Facebook, 2,918 followers on LinkedIn and 29 subscribers on YouTube.

## **STRATEGIC OBJECTIVE 2: Facilitate effective stakeholder relationships and partnerships**

### **Performance indicators:**

- Collaborative solutions and outcomes co-delivered through active stakeholder participation in discussions, forums and face-to face engagement.
- Formal partnerships with research and other relevant institutions and agencies.

### **Achievements:**

#### ***Community Leaders Council***

Section 29 of the *Gasfields Commission Act 2013* requires the Commission to establish a Community Leaders Council (CLC) for the purpose of assisting the Commission to identify issues affecting the coexistence of landholders, regional communities, and the onshore gas industry in Queensland.

The CLC is an invitation-only forum, working to foster high-level strategic conversations as well as collaborative actions relating to the most pressing sustainable coexistence issues being faced.



In FY24, the Commission hosted the CLC event in Chinchilla on 7 September 2023 and saw 71 representatives including landholders, gas and renewable energy companies, local and state government, academia, Traditional Owners, natural resource management groups, economic development groups, chambers of commerce, peak bodies and government-owned corporations.

The attendee list represented the largest and most diverse group that the Commission has brought together in recent years to work through sustainable coexistence issues and priorities.

The day's agenda centered around the theme of 'Shared Landscapes: Coexistence challenges and opportunities for Queensland's gas industry in an increasingly complex energy environment. The event saw attendees engage in conversations, share concerns, and collectively explore solutions, documented in the *Community Leaders Council 2023 Event Outcomes Report* which contains a detailed summary of discussion points and potential actions.

### ***Community sentiment project***

In October 2023, the Commission undertook a community sentiment and stakeholder engagement research project focused on the Surat and Bowen Basins. The Commission engaged Voconiq to undertake research to improve the Commission's understanding of community sentiment towards the onshore gas industry and the Commission itself. This understanding will facilitate continued improvement and inform the Commission's activities, including projects and policies, engagement, communications, and the provision of recommendations and advice. The findings of this research will provide scientific rigor to the way the Commission prioritises and undertakes its activities and enhance its ability to support coexistence.

Community sentiment surveying is critical to ensuring that the Commission's activities are intelligence led, and its understanding of community sentiment is broader than understanding those stakeholders who are motivated enough to contact the Commission.

The project included a combination of face-to-face interviews with the general public in regional centres and online survey techniques. The surveys were completed in person between March and April 2024. The responses to the detailed survey have been analysed by Voconiq who intend to release a report with recommendations to enhance coexistence outcomes in the first half of FY25.

### ***Landholder negotiation guide***

The Commission has worked with stakeholders to develop an information resource that will assist landholders in understanding how to approach negotiations with onshore gas companies, which has been identified as a significant challenge for landholders. Landholders report feeling pressure during the negotiation process, and particularly in navigating large quantities of new information, and the complexity of negotiating with gas companies can add significant pressure. It is crucial for all parties to have a clear understanding of their rights and obligations, and to ensure comprehensive consideration of all relevant issues during negotiation.

To ensure that the Commission developed a guide that was holistic, a working group was convened to partner with stakeholders to inform the Commission's work. The working group was made up of gas industry peak bodies, agricultural representatives, and other interested stakeholders. The Commission was particularly mindful to get firsthand experiences from people who had been through a negotiation process from both a landholder and company perspective.

The guide is being produced in consultation with people who have hands-on experience in negotiating these agreements with invaluable contributions from landholders, working group members and government agencies who all generously shared their experiences, knowledge, and lessons learnt. Their insights have been crucial in developing this practical guide for those beginning their journey towards coexistence. This information guide is anticipated to be released in the first half of FY24.

### ***Review of the regulatory frameworks that manage Coal Seam Gas Induced Subsidence***

The issue of CSG-induced subsidence is a significant concern to landholders in the vicinity of the Condamine River floodplain. Key concerns are the potential economic impact on specialised and slope-dependent farming systems, and that legal protections are available to landholders should a material impact occurs.

In response to the concerns raised, the Commission conducted a review the regulatory framework and prepared a report including eight (8) recommendations to enhance protections afforded to landholders.

In May 2023, the Minister for Resources announced that six (6) of the review recommendations were supported in full and the remaining two (2) were supported in principle.

Whilst the detailed policy work associated with the recommendations is the responsibility of the State Government, the Commission has remained engaged in the process led by Government to address the concerns. This detailed policy work is well-advanced and, with further public consultation ongoing, the Commission continues to provide support to the Department of Resources with the development and any subsequent implementation of reforms.

### ***Research project – Risk to farm operations from land slope changes predicted to result from CSG-induced subsidence on Priority Agricultural Areas***

In addition to the regulatory review, the Commission has also conducted and finalised a research project in partnership with OGIA to assess and to better understand the potential consequence of CSG-induced subsidence impacts at a farm scale and to better understand the risks of subsidence impact to various types of farming enterprises on the Condamine flood plain.

Over the preceding 12 months, the Commission worked closely with landholders, technical experts, and OGIA to better understand the connection between the specialised farming techniques used in these areas and the potential for CSG-induced subsidence to impact on matters such as productivity. The research project was the culmination of extensive work with landholders, peak bodies and OGIA.

The outcome of the research was a report and a suite of recommendations made to Government submitted in July 2023.

## ***Reviewing the assessment process under the Regional Planning Interests Act 2014***

Following the Commission's review of the assessment processes associated with *Regional Planning Interest Act 2014* (RPI Act), the final report which made seven (7) recommendations to enhance the assessment processes under the RPI Act was delivered to the State Government in October 2021.

In February 2022, the Deputy Premier informed the Commission that State Government would support the recommendations, three (3) in full and the other four (4) in principle.

The Commission continues to regularly engage with Planning to assist with and provide advice on the implementation of the recommendations. Additionally, the Commission continues to facilitate dialogue with interested stakeholders regarding the development and implementations of policy solutions.

**STRATEGIC OBJECTIVE 3:** Advise and influence Ministers, Governments and the gas industry on sustainable coexistence regulatory enhancements, leading practice and emerging risks and opportunities.

### **Performance indicators:**

- Advice and recommendations supported/adopted by Government and/or industry.
- Positive stakeholder engagement in advisory initiatives.

### **Achievements:**

#### ***Responding to major policy initiatives***

During the course of the year, the Commission provided response to various State and Federal Government policy initiatives including:

- Lake Eyre Basin Consultation Regulatory Impact Statement;
- Australian Government – Future Gas Strategy: Consultation Paper;
- Proposed Amendments to the *Regional Planning Interest Act 2014* Consultation Paper;
- Proposed Amendments to the Coexistence Institutions and CSG-Induced Subsidence Management Framework Consultation Paper; and
- Submission to the Clean Economy Jobs, Resources and Transport Committee regarding the Mineral and Energy Resources and Other Legislation Amendment Bill 2024.

#### ***Providing advice under the Regional Planning Interests Act 2014***

Under section 7(1)(d) of the *GasFields Commission Act 2013*, the Commission is to provide advice in response to requests from the chief executive under the RPI Act 2014 about the ability of landholders, regional communities, and the resources industry to coexist within the area the subject to a regional planning approval application (RIDA).

During FY2024, there were two (2) active RIDA applications that relate to the Commission's jurisdictional remit for proposed resource activities to be carried out on Priority Agricultural Area (PAA) or Strategic Cropping Area (SCA).

Whilst the assessment process for the RIDA applications is still ongoing, the Commission continues to provide advice to Government about the applications and the applicant's ability to coexist with landholders and regional communities.

### ***Advice in response to emerging and systemic coexistence issues***

Increasingly, the Commission is asked to share its extensive experience gained over the past 10 years on matters of sustainable coexistence and lessons learned from the CSG sectors growth.

Emerging land use constraints associated with the expansion of the renewables sector have highlighted that coexistence concerns exist beyond the gas industry.

The Commission has been afforded speaker opportunities at events across the State in response to renewable energy developments as well as promoting the expansion of the Commission's remit in advance of the creation of Coexistence Queensland. Specifically, the Commission has been involved in the development of a Code of Conduct for renewable energy developers entering private land, and the consultation associated with the Renewable Energy Zone Readiness Assessments, Code of Conduct and Land Access Code for transmission infrastructure.

### ***Ministerial Briefings***

The Commission has regularly briefed the Minister for Resources, staff and senior departmental representatives on the issues being raised by stakeholders and the current work program being undertaken by the Commission to address these issues and work toward enhanced coexistence outcomes.

The Commission continues to provide regular briefings to the Minister's Chief of Staff and Policy Advisors.

**STRATEGIC OBJECTIVE 4:** Develop a capable, resilient, adaptable workforce and robust governance processes.

### **Performance indicators:**

- Positive and constructive employee feedback.
- Performance and development agreements in place and being implemented for all staff.
- Demonstrated acceptance of values and compliance with systems, policies and procedures.

### **Achievements:**

#### ***Risk management***

The Commission has continued with its regular review of the risk register. Management from all business units participated in a quarterly risk management review to identify new opportunities to improve business practices.

The updated risk register is periodically provided to the Commission's Audit and Risk Management Committee (ARMC) for its consideration and approval.

## ***Workplace Health, Safety and Wellbeing***

The Commission proactively and collectively strives to provide all employees, contractors and associates with a workplace that is free from harm. During FY24, the Commission delivered a series of initiatives to increase employee awareness and foster a culture of health, safety and wellbeing in the workplace. For example, all of the Commission staff participated in Accidental Counsellor Training during the year. Additional targeted training has been undertaken including defensive driving, first aid and fire warden training. The Commission also continued the provision and promotion of the Commission's Employee Assistance Program and Wellbeing Gateway portal to support our employees' health and wellbeing in work and life.

## ***Corporate systems, policies and practice***

The Commission continues to focus on the enhancement of corporate systems, policies and procedures. A forward schedule of policies and procedures was developed and implemented for FY24 to ensure that systems remain contemporary and responsive to change.

The Commission regularly undertakes reviews of its corporate systems, policies and practice, and implemented systems and procedures to ensure they are fit-for-purpose and compliant.

## ***Procurement management***

The Commission adhered to the new Queensland Procurement Policy (QPP) 2023 during FY24, and revised its internal policies and procedures to comply with the new QPP principles and targets. The Commission provided external and in-house training opportunities for staff to enhance internal capability.

During FY24, the Queensland Audit Office performed an audit of the Commission's procurement practices. The auditors concluded that, based on work performed, there were no issues with the Commission's compliance with internal procurement policies and practices.

## ***Human resource management***

The following achievements were delivered during FY24:

- a workforce strategy was implemented in part following the FY23 strategy that analysed the Commission's structure, form and role, resourcing, capability and capacity to inform future strategies for the Commission;
- the Commission continued to develop a culture of exceptional leadership across the team through its Professional Development Agreement program and provided professional development opportunities for staff;
- a strong focus on engagement with the team on organisational change associated with the establishment of Coexistence Queensland; and
- the low separation rate of 8% (which equates to one person leaving the organisation during FY24), meaningful work, recognition, and work life balance are some of the characteristics that infers that the Commission is an employer of choice.

## ***Corporate Governance Framework***

The Commission's Staff Portal was continually developed and revised to provide a clear and single reference for Commission policies and procedures.

The ARMC and internal audit recommendations were implemented to enhance the strength of the Corporate Governance framework.

## ***Training and Professional Development***

All Commission staff are provided with the tools and the opportunity for training and professional development facilitated through Professional Development Agreements. In addition to the professional development, staff are also provided with a series of compliance training through online applications.

# Coexistence Queensland

In September 2023, the Queensland Government announced expansion of the remit of the Commission to promote the coexistence of renewable energy developments, resource activities, agriculture and other industries, and provide support for communities with a trusted, independent body for information, education and engagement.

In order to facilitate this remit expansion, legislative amendments to the *Gasfields Commission Act 2013* were required. These amendments were included in the *Mineral and Energy Resources and Other Legislation Amendment Act 2024* (MEROLA Act) which was passed by the Queensland Parliament in June 2024. The MEROLA Act amended the *Gasfields Commission Act 2013* to create Coexistence Queensland under the *Coexistence Queensland Act 2013*.

To ensure that Coexistence Queensland was operationally ready on commencement, in December 2023 the Commission Chair wrote to the Minister for Resources and Critical Minerals seeking an amendment to the Commission's approved FY24 budget. In February 2024, the Minister for Resources and Critical Minerals approved an amendment to the Commission's budget to provide an additional \$765,000 in FY24.

This additional funding has been utilised to undertake the necessary preparatory work associated with the establishment and operation of Coexistence Queensland. Two (2) additional staff were engaged on a temporary basis to form an Executive Project Team intended to coordinate and facilitate the preparatory work necessary for the Commission's transition to Coexistence Queensland.

The key elements of the preparatory work include:

- development of the Coexistence Queensland Strategic Plan 2024-2028;
- development of a foundational work program for FY24/25;
- organisational change, design and workforce planning;
- strategic stakeholder engagement; and
- operational readiness (website development, communications collateral branding materials).

The external stakeholder engagement was particularly critical in assisting to shape the function and work program of Coexistence Queensland. This engagement included stakeholders such as:

- renewable energy industry peak bodies, including the Queensland Renewable Energy Council, the Clean Energy Council and the Energy Charter;
- renewable energy developers;
- government-owned corporations, including Powerlink and CleanCo;
- agricultural industry peak bodies such as the QFF and Agforce Queensland;
- resource industry peak bodies, including the Association of Mining and Exploration Companies, the QRC and the AEP;
- the Local Government Association of Queensland and a broad range of local government authorities;
- key peak industry groups such as the TSBE and the Business Chamber Queensland;
- Traditional Owner and First Nations groups and representatives, including Queensland South Native Title Services, the First Nations Clean Energy Network and Indigenous Energy Australia;

- key State Government agencies; and
- conservation peak bodies and groups such as the Environmental Defenders Office, Queensland Conservation Council and Lock the Gate Alliance.

The engagement has provided the opportunity for stakeholders to exchange ideas, share concerns and understand some of the Commission's lessons from its more than 10 years of operations. It has also been instrumental in informing the development of Coexistence Queensland's strategic planning and foundational work program, as well as contributing to raising awareness of Coexistence Queensland and its new role and functions. Coexistence Queensland acknowledges and appreciates the time and commitments from its stakeholder input to the strategic engagement process.

The preparatory work undertaken in the months leading up to the passing of the MEROLA Act successfully positioned the Commission to transition to Coexistence Queensland on 1 July 2024. This successful transition means that this will be the final Annual Report produced by the Commission.

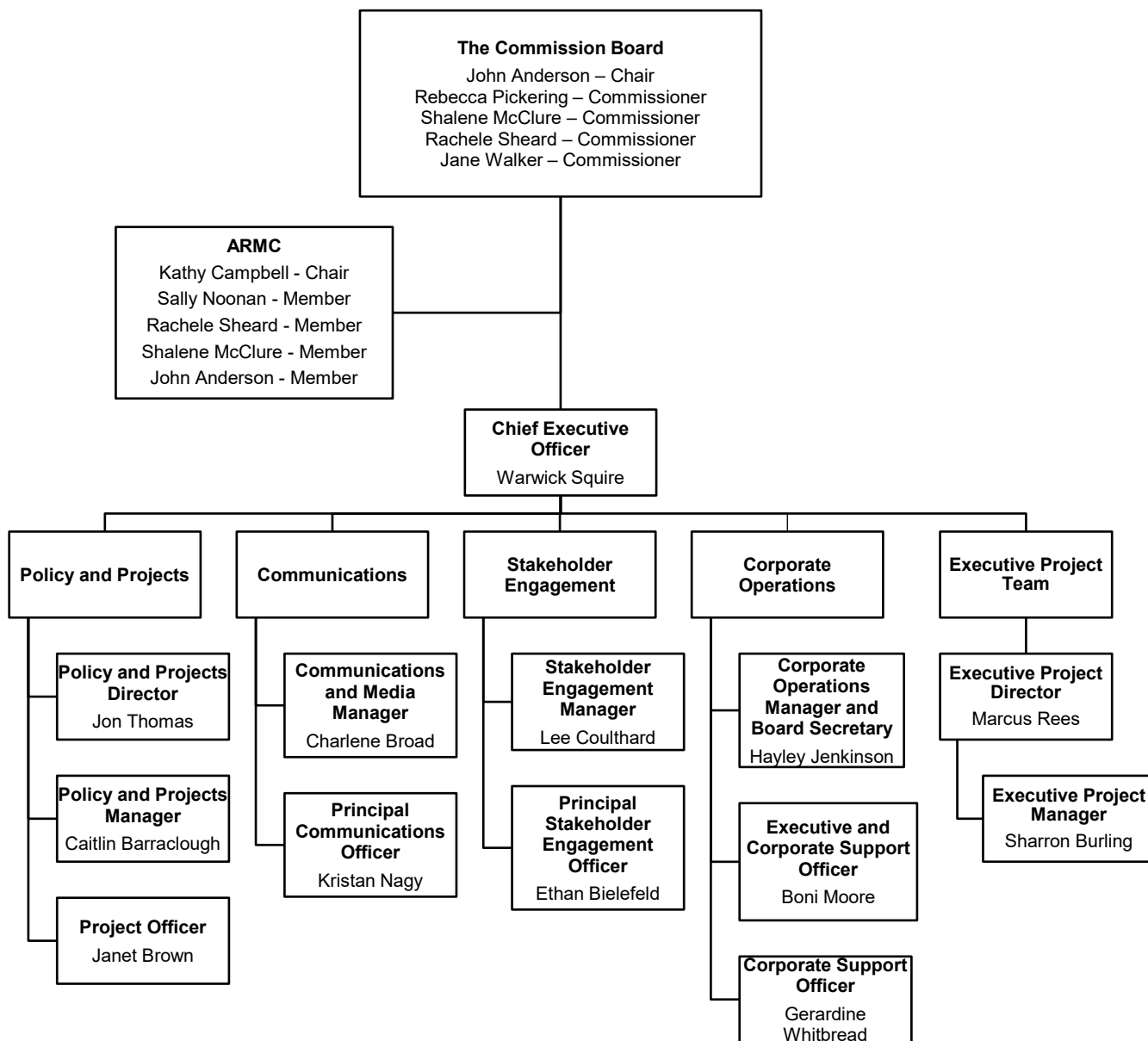


# Our People

The Commission employed thirteen (13) staff members as of 30 June 2024 (including one contactor), equivalent to 13 full-time equivalents (FTE).

The Chief Executive Officer is appointed on an individual employment agreement as required under the *Gasfields Commission Act 2013*. Other staff members are employed under the *Public Service Act 2008*.

## Organisational structure



## The Commission Board

The Board is responsible for setting the Commission's strategic direction, establishing strategic objectives for management, and monitoring the achievement of these objectives. Commission staff are responsible for the implementation of these strategic objectives.

### John Anderson – Chair

John Anderson has extensive board experience as Chair, Council Member, Non-Executive Director and Subcommittee Member for a diverse range of trusts, companies, community and non-profit organisations.

John is an engagement specialist, facilitator and advocate. He has brokered and supported critical partnerships between Governments, industries and communities including in native title and cultural heritage agreements across the Surat and Bowen Basins, vocational and tertiary education, employment and training and health consumer engagement.

His current roles include Deputy Chair of the Queensland Building and Construction Board, Board Director of Health Consumers Queensland, Community Reference Committee Member of Urban Utilities, and community member appointed to the Crime Reference Committee of the Crime and Corruption Commission.

### Rebecca Pickering – Commissioner

Rebecca Pickering has extensive experience in the energy and infrastructure industries having held senior executive roles at Energex and Origin Energy and most recently as the Chief Executive, of the Inland Rail Mega-Project.

During her time at Energex, Rebecca worked on the development of renewable energy regulation and market mechanisms to facilitate investment in the energy transition. At Origin Energy, Rebecca worked on the regulatory framework for the coal seam gas industry, ran gas field operations, and led the environment, community and land access development phases for the first 1,000 wells of the Australia Pacific LNG project.

Rebecca was appointed as a Commissioner with the GasFields Commissioner Queensland in 2019, bringing her experience at the industry's community and landholder interface from her major project roles. She is a graduate of the Australian Institute of Company Directors.

### Stuart Armitage – Commissioner

Stuart Armitage has been an irrigation farmer in the Cecil Plains district for over 40 years and during that time has been involved in various leadership positions in the rural and agriculture industries.

Stuart was appointed as a Director of Sunwater in September 2021.

Previously, he served 4 years as President of the Queensland Farmers' Federation. Stuart was involved in the drafting of the Regional Planning Interests Act 2014 and is dedicated to ensuring improved coexistence outcomes for landholders.

Stuart is a member of the Telstra Regional Advisory Committee, Chair of the Rabobank South Queensland Client Council, and is Patron and current Chair of "*Are you bogged Mate?*" – a charity addressing mental health impacts in regional and farming communities.

Stuart resigned from the Commission Board in March 2024.

### **Shalene McClure – Commissioner**

Shalene McClure is a petroleum geologist with more than 27 years of oil and gas industry experience. She possesses a broad and intimate knowledge of Queensland's coal seam and unconventional gas sectors.

Shalene has been involved in all phases of the Queensland gas industry including, but not limited to, drilling, seismic, exploration, appraisal, technical evaluations, gas field development, and gas field asset operations. She is also a past Federal President of the Petroleum Exploration Society of Australia (PESA).

### **Rachele Sheard – Commissioner**

Rachele Sheard is a passionate advocate for strong and collaborative stakeholder and industry relationships. She has extensive experience in industry, resources and infrastructure projects, and operations across varying geographies in Australia, Europe, Russia, Middle East and Africa.

Rachele brings a proven track record of strategic leadership, stakeholder engagement and delivery in diverse operating environments, cultural settings and complex projects.

She was most recently the General Manager, Government and Corporate Relations at Rural Aid. Prior to joining Rural Aid Rachele was the Chief Executive Officer of the Australian Sugar Milling Council and before that she led Shell Australia's East Coast Government and Corporate Affairs team that provided corporate affairs and social performance support across multiple business lines.

### **Jane Walker – Commissioner**

Jane Walker and her husband, Ross, run a mixed aggregation with a dryland cropping and cattle fattening operation focusing on sustainable farming methodologies.

She was instrumental in coordinating approvals for major resource projects and is now supporting a coordinated approach to early engagement for the construction of wind farms and transmission lines with a particular focus on biosecurity protocols.

She has successfully led critical engagement projects highlighting the importance of collaborative stakeholder partnerships with landholders, agricultural peak bodies, industry, and government to achieve mutually beneficial outcomes for all.

### **Warwick Squire – Chief Executive Officer**

Warwick Squire is an experienced executive specialising in change leadership, policy development and operational efficiencies across mining, resources, energy, agriculture and natural resource management. He has extensive expertise in cultivating productive relationships, particularly in the resources and agricultural sectors.

Warwick currently serves as the Chief Executive Officer of Coexistence Queensland, a role in which he leads and works collaboratively with landholders, communities, the agricultural industry, energy and resource companies, peak bodies, and all levels of government to achieve positive coexistence outcomes.

## Board Meeting Attendance

For the period 1 July 2023 to 30 June 2024, the Board held six (6) full session Board meetings and four (4) out of session Board meetings with attendance by Commissioners as follows:

Member	Position	Meetings attended
<b><i>Full session Board meeting attendance</i></b>		
John Anderson	<i>Chair</i>	6
Rebecca Pickering	<i>Member</i>	6
Shalene McClure	<i>Member</i>	6
Stuart Armitage	<i>Member</i>	1
Jane Walker	<i>Member</i>	6
Rachele Sheard	<i>Member</i>	6
<b><i>Out of session Board meeting attendance</i></b>		
John Anderson	<i>Chair</i>	4
Rebecca Pickering	<i>Member</i>	4
Shalene McClure	<i>Member</i>	3
Stuart Armitage	<i>Member</i>	1
Jane Walker	<i>Member</i>	4
Rachele Sheard	<i>Member</i>	3
<b>Total full session Board Meetings for 2023-24</b>		<b>6</b>
<b>Total out of session Board Meetings for 2023-24</b>		<b>4</b>

**NB** Stuart Armitage resigned from the Board in March 2024

## Equal employment opportunities

The Commission supports the principles underlying equal employment opportunities and works to ensure that its work environment adheres to the principles of anti-discrimination, and the prevention of sexual harassment and bullying.

## Ethical procedures, values and practices

The Commission's policies, procedures and practices align with the ethical principles established under the *Public Sector Ethics Act 1994* (integrity and impartiality, promoting the public good, and commitment to the system of government accountability and transparency).

The Commission has adopted the Code of Conduct for the Queensland Public Service as it applies to the Chief Executive Officer (appointed under the Act) and other officers of the Commission (appointed under the *Public Service Act 2008*).

All staff have access to appropriate education and training about public sector ethics on an annual basis.

Commissioners' contracts also include the requirement to abide by the Code and to disclose any potential or actual conflicts of interest. In addition, the Australian Institute of Company Directors Code of Conduct has been adopted for Commissioners.

## Human Rights

During FY24, all staff assisted the development of a better understanding of the Commission's human rights obligations and how to take them into account during our everyday work.

The Commission seeks to act and make decisions in a way that is consistent with human rights and gives proper consideration to relevant human rights (section 58(1) of the *Human Rights Act 2019*) when making decisions, including administrative decisions, policy decisions, human resourcing decisions and corporate services decisions.

There were no human rights complaints received by the Commission during FY24.

## Strategic workforce planning and performance

As of 30 June 2024, the Commission's workforce consisted of twelve (12) full time equivalent staff and one contractor.

The separation rate for permanent employees was 8%.

The Commission's staffing levels are based on the Commission's establishment, operational plan and annual budget.

Candidates for permanent employment undergo suitability-based selection.

The Commission engages contractors periodically for specialised advice and services when required.

Following the 2022-23 strategic workforce review, during FY24 with the expansion of the Commission's remit and the establishment of Coexistence Queensland, the Commission undertook a comprehensive organisational change, design and workforce planning process. This change design and planning process was undertaken to ensure the successful transition to Coexistence Queensland.

This work resulted in the identification of additional resource requirements to complement the existing workforce who will be engaged in the first half of FY25. As part of the change management process, the creation of "change champions" within the existing team will assist with the ongoing change process associated with the establishment of Coexistence Queensland.

## Employee performance management and development

All staff undergo a corporate induction program on appointment and subsequent annual training that includes orientation to the Commission's roles and functions, policies and procedures, and IT and records management systems.

Each year, staff member satisfaction levels are surveyed, with performance being evaluated and monitored through team development sessions.

The Commission is committed to maintaining an environment of continued professional development and learning which focuses on skills development, career enhancement, and supporting a culture of learning.

## **Flexible work arrangements and healthy work/life balance**

In order to attract and retain an inclusive, diverse and capable workforce, the Commission enables staff (where appropriate) to negotiate:

- part-time work;
- flexible working hours; and
- working from home and telecommuting arrangements.

The Commission supports a healthy work/life balance and, to that end, encourages staff to take recreation leave on a regular basis. An employee assistance program is available to support managers, employees and their families with confidential counselling in relation to workplace and personal issues.

## **Industrial and employee relations framework**

An employee consultation model is in place for the review and implementation of the Commission's policies and procedures.

The Chief Executive Officer manages any workplace complaints, investigations and WorkCover claims that may arise. Investigations may be outsourced where specialist knowledge or skills are required, or where there may be a perceived conflict of interest.

## **Early retirement, redundancy and retrenchment**

No redundancy, early retirement or retrenchment packages were paid during FY24.

## **Governance – risk management and accountability**

### **Audit and Risk Management Committee**

The ARMC reviewed its composition in FY23 and in FY24 commenced its membership transition to align with Queensland Treasury Audit Committee guidelines.

During FY24, the ARMC functioned with an independent Chair, an independent member and two Board members. The inclusion of the two external members increases and strengthens the ARMC's independence.

The Board Chair, Chief Executive Officer, Board Secretary, Board Administration Officer, Policy and Projects Director and Policy and Projects Manager all attended meetings as observers as required.

The ARMC focuses on reviewing the frameworks and procedures for effectively managing business risk and provides advice on the control mechanisms to mitigate the identified risks, protect the Commission's employees, reputation and assets, and promote efficient and effective work practices.

The ARMC observes the terms of its charter and has due regard to the Audit Committee's guidelines.

## Audit and Risk Management Committee meeting attendance

During FY24, the Committee met on four (4) occasions with the following attendance:

Member	Position	Meetings attended
<b><i>Full Audit and Risk Management Committee meetings</i></b>		
Kathy Campbell	<i>Chair - External</i>	4
Sally Noonan	<i>Member - External</i>	4
Rachele Sheard	<i>Member</i>	4
Shalene McClure	<i>Member</i>	4
John Anderson	<i>Observer</i>	4
<b>Total full ARMC 2023-24</b>		<b>4</b>

## Information Security Management System Committee

During FY24, the Commission engaged external expertise to review and mature the Commission's Information Security Management Framework to meet directed information security requirements. The external provider completed an Assurance Audit Report, and the Commission has since implemented an Information Security Management System (ISMS) Committee and a number of process and system improvements.

The ISMS Committee consists of the internal Management Team and meets quarterly to ensure the Commission fulfils its requirement to protect all information, application and technology assets.

## Risk management system

In accordance with the *Financial Accountability Act 2009*, the Commission is required to establish and maintain appropriate systems of internal control and risk management.

The Commission's Risk Management Framework consists of the following:

- Risk Appetite Statement;
- Risk Matrix;
- Risk Management Policy;
- Risk Management Procedure; and
- Risk Register.

The Commission's management team collaborated quarterly during FY24 to:

- detect changes in the internal and external context, including changes to the risk itself which may require revision of risk treatments and priorities; and
- ensure that the risk control measures are effective in both design and operation.

The Commission continued to update the Audit and Risk Management Committee on a quarterly basis on risk status.

## Procurement policy and procedure

The Commission is committed to advancing the principles of the Queensland Procurement Policy (QPP) 2023. The Commission ensures that its procurement activities are conducted in accordance with the QPP principles applicable to statutory bodies.

This policy applies to all procurement activities, including the engagement of consultants and contractors, and the purchase of significant plant and equipment.

In FY24, the Commission updated its Procurement Policy and Procedures to align with the updated QPP 2023. These updates were endorsed by the Audit and Risk Management Committee and the Commission Board.

The Commission has complied with procurement policies and practices during FY24 and reported no conflicts of interest or related party transactions.

### **Internal audit**

As a small statutory body, the Commission does not have the capacity to implement an internal audit function, however, the Commission proactively manages its responsibilities under the *Financial Accountability Act 2009*.

In FY24, the Commission conducted the following:

- completed internal audit and reported on four (4) key focus areas as per the GFCQ Internal Audit Plan. The key areas were Finance, Information Security, Governance and Risk Management;
- held regular Audit and Risk Management Committee meetings to provide assurance and assistance to the Commission Board on its risk, control and compliance framework, and its external accountability requirements; and
- engaged external expertise to perform quarterly reviews to assess and report on the efficacy of internal controls and compliance with contemporary financial and governance management policies and procedures.

The Commission continually develops its internal audit function capabilities and framework.

### **Financial review**

The Queensland Audit Office (QAO) performed an external financial audit for the financial year ended 30 June 2024. The QAO's external audit plan aims to identify events that present the greatest risk of material error to the financial statements. The audit outcome concluded there were no material misstatements for FY24.

The Auditor-General issued an unmodified independent audit opinion in the Commission's 2023-24 financial statements.

Detailed financial statements are included in a later section of this report. The Commission is totally reliant on annual grant funding from the Queensland State Government, with modest additional revenues generated from interest on cash balances.

Total expenditure was \$3.39 million, with the major items of expenditure being \$2.06 million of employee expenses, with supplies and services (including travel to support regional engagement activities, contractor services, and corporate service level agreements equating to \$1.28 million).

The Commission received an unmodified audit report from the Auditor-General confirming the Commission's financial statements are a true and accurate reflection of the Commission's transactions for FY24.



## Performance review

### *QAO Performance Audit Self-Assessment: Managing Coal Seam Gas Activities in Queensland*

In May 2024, the Commission responded to the QAO request to self-assess its progress in implementing the QAO's performance audit recommendations for the 'Managing coal seam gas activities' report tabled in 2019-20 to the extent they relate to the Commission. The QAO feedback on the Commission's self-assessment is expected to be released in draft in the first half of FY24-25.

## Information systems and recordkeeping

The Commission manages information and records governance systems in accordance with the *Public Records Act 2002*, the Queensland Government Enterprise Architecture (QGEA) policies and principles, and other key information standards and guidelines. The Commission continues to make improvements to these systems, including:

- continued implementation of and improvement to the Commission's SRM;
- continued enhancement of the Commission's records management system (SharePoint); and
- continued development and implementation of the records governance policy requirements to advance the Commission's recordkeeping maturity.

There were no breaches of information security during FY24.

# Financial Summary

## Comparison of budget and actual results

In FY24, the Commission's revenue exceeded expenses, resulting in an operating surplus of \$0.376 million. The table below compares budget and actual results.

The financial surplus was a result of changes in establishment, changes to the Commission's business plan and preparatory work program throughout the year.

The Commission regularly monitors its financial position and remains confident that it has the financial capacity to deliver on its strategic objectives and manage coexistence issues as they arise.

	2023-2024 Actual	2023-2024 Budget	Variance
State Government Grant	3,461,000	3,461,000	0
Other Revenue	66,580	30,000	36,580
Draw down from cash reserves	238,363	238,363	0
<b>Total Revenue</b>	<b>3,765,943</b>	<b>3,729,363</b>	<b>36,580</b>
Employee Expenses	2,066,488	2,066,608	120
Supplies and Services	1,285,684	1,621,195	335,511
Other Expenses	37,874	41,560	3,686
<b>Total Expenditure</b>	<b>3,390,046</b>	<b>3,729,363</b>	<b>339,318</b>
<b>Balance as at 30 June 2024</b>	<b>375,897</b>		
<b>State Government Grant / Total</b>	<b>91.90%</b>		
<b>Employee Expenses / Total Expenditure</b>	<b>60.96%</b>		



# **GasFields Commission Queensland Financial Statements**

**for the year ended 30 June 2024**

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# GasFields Commission Queensland

## Financial Statements 2023-24

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<b><u>Contents</u></b>	<b><u>Page No</u></b>
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes To and Forming Part of the Financial Statements	6 - 14
Management Certificate	15
Independent Auditor's Report	16

### **General Information**

These financial statements cover the GasFields Commission Queensland (the Commission). The Commission has no controlled entities.

The Commission is controlled by the State of Queensland which is the ultimate parent.

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

Level 15, 53 Albert Street  
BRISBANE QLD 4000

A description of the nature of the Commission's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the Commission's financial statements email [enquiries@gfcq.org.au](mailto:enquiries@gfcq.org.au) or visit the Commission's Internet site [gfcq.org.au](http://gfcq.org.au).

Amounts shown in these financial statements may not add to the correct subtotals or totals due to rounding.

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# GasFields Commission Queensland

## Statement of Comprehensive Income for the year ended 30 June 2024

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	Notes	2024 \$'000	2023 \$'000
<b>OPERATING RESULT</b>			
<b>Income</b>			
Grants and other contributions	2	3,461	2,500
Interest		67	41
<b>Total Income</b>		3,528	2,541
<b>Expenses</b>			
Employee expenses	3	2,066	1,800
Supplies and services	6	1,286	1,076
Depreciation		3	5
Other expenses		35	33
<b>Total Expenses</b>		3,390	2,914
<b>Operating Result</b>		138	(373)
<b>Total Comprehensive Income/(Loss)</b>		138	(373)

*The accompanying notes form part of these financial statements.*

# GasFields Commission Queensland

## Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	7	730	446
Other current assets		49	47
Receivables		25	14
<b>Total Current Assets</b>		<b>804</b>	<b>507</b>
<b>Non Current Assets</b>			
Plant and equipment		-	3
<b>Total Non Current Assets</b>		<b>-</b>	<b>3</b>
<b>Total Assets</b>		<b>804</b>	<b>510</b>
<b>Current Liabilities</b>			
Payables	8	220	119
Accrued employee benefits	9	210	155
<b>Total Current Liabilities</b>		<b>430</b>	<b>274</b>
<b>Total Liabilities</b>		<b>430</b>	<b>274</b>
<b>Net Assets</b>		<b>374</b>	<b>236</b>
<b>Equity</b>			
Accumulated surplus		374	236
<b>Total Equity</b>		<b>374</b>	<b>236</b>

*The accompanying notes form part of these financial statements.*

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## ***GasFields Commission Queensland***

### **Statement of Changes in Equity for the year ended 30 June 2024**

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	<b>Accumulated Surplus \$'000</b>
<b>Balance as at 1 July 2022</b>	609
Operating Result	(373)
<b>Balance as at 30 June 2023</b>	<b>236</b>
<b>Balance as at 1 July 2023</b>	236
Operating Result	138
<b>Balance as at 30 June 2024</b>	<b>374</b>

*The accompanying notes form part of these financial statements.*

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# GasFields Commission Queensland

## Statement of Cash Flows

for the year ended 30 June 2024

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	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>		
<i>Inflows:</i>		
Grants	3,461	2,500
GST input tax credits from ATO	12	17
Other	67	41
<i>Outflows:</i>		
Employee expenses	(2,011)	(1,810)
Supplies and services	(1,185)	(1,056)
GST paid to suppliers	(23)	(9)
Other	(37)	(25)
<b>Net cash provided by (used in) operating activities</b>	<b>284</b>	<b>(342)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>284</b>	<b>(342)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>446</b>	<b>788</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>730</b>	<b>446</b>

*The accompanying notes form part of these financial statements.*



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# ***GasFields Commission Queensland***

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24**

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Note 1:	Basis of Financial Statement Preparation
Note 2:	Grants and Other Contributions
Note 3:	Employee Expenses
Note 4:	Key Management Personnel (KMP) Disclosures
Note 5:	Related Party Transactions
Note 6:	Supplies and Services
Note 7:	Cash and Cash Equivalents
Note 8:	Payables
Note 9:	Accrued Employee Benefits
Note 10:	Contingencies
Note 11:	Events Occurring After Balance Date
Note 12:	Climate Related Risk Disclosure

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

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### 1. Basis of Financial Statement Preparation

#### Objectives and Principal Activities of the Commission

These financial statements cover the GasFields Commission Queensland (the Commission). The Commission has no controlled entities.

The Commission is controlled by the State of Queensland which is the ultimate parent.

The objective of the Commission is to manage and improve sustainable coexistence among landholders, regional communities and the onshore gas industry in Queensland. The head office and principal place of business of the Commission is 53 Albert Street, Brisbane QLD 4000.

The Commission is responsible for delivering the following legislative functions:

- facilitating better relationships between landholders, regional communities and the onshore gas industry;
- reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry;
- advising Ministers and government entities about the ability of landholders, regional communities and the onshore gas industry to coexist within an identified area;
- in response to requests for advice from the chief executive under the *Regional Planning Interests Act 2014* about assessment applications under that Act, advising that chief executive about the ability of landholders, regional communities and the resources industry to coexist within the area the subject of the application;
- making recommendations to the relevant Minister that regulatory frameworks and legislation relating to the onshore gas industry be reviewed or amended;
- making recommendations to the relevant Minister and onshore gas industry about leading practice or management relating to the onshore gas industry;
- advising the Minister and government entities about matters relating to the onshore gas industry;
- obtaining particular information from government entities and prescribed entities;
- obtaining advice about the onshore gas industry or functions of the Commission from government entities;
- supporting the provision, to the community and stakeholders, of information prepared by appropriate entities on health and wellbeing matters relating to the onshore gas industry or geographical areas in which the onshore gas industry operates;
- facilitating appropriate entities to undertake community engagement and participation in initiatives about assessing health and wellbeing concerns relating to onshore gas activities;
- publishing educational materials and other information about the onshore gas industry;
- partnering with other entities for the purpose of conducting research related to the onshore gas industry;
- convening advisory bodies to assist the commission to perform any function listed above.

#### (a) Compliance with Prescribed Requirements

GasFields Commission Queensland has prepared these financial statements in compliance with section 62(1) of the *Financial Accountability Act 2009* (the Act) and section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards - Simplified Disclosures in accordance with AASB 1060.

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

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### 1. Basis of Financial Statement Preparation (cont'd)

With respect to compliance with Australian Accounting Standards and Interpretations, the Commission has applied those requirements applicable to not-for-profit entities, as the Commission is a not-for-profit public sector entity. Except where stated, the historical cost convention is used.

#### (b) The Reporting Entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of the Commission. The Commission does not have any controlled entities.

#### (c) Taxation

The Commission is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Commission. GST credits receivable from, and GST payable to the Australian Taxation Office, are recognised in the Statement of Financial Position.

#### (d) Authorisation of Financial Statements for Issue

The financial statements are authorised for issue by the Chair and CEO of the GasFields Commission Queensland at the date of signing the Management Certificate.

#### (e) Other Presentation Matters

Currency and Rounding - Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero unless disclosure of the full amount is specifically required.

Comparatives - Comparative information reflects the audited 2022-23 financial statements.

#### (f) New and Revised Accounting Standards

##### First time mandatory application of Australian Accounting Standards and Interpretations

No new accounting standards or interpretations that apply to the Commission for the first time in 2023-24 had any material impact on the financial statements.

##### Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2023-24 financial year.

##### Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2023-24 financial year.

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

	2024 \$'000	2023 \$'000
<b>2. Grants and Other Contributions</b>		
Contributions from Government	3,461	2,500
<b>Total</b>	<b>3,461</b>	<b>2,500</b>

### Accounting Policy

The Commission received funding from the Department of Resources. The funding provided is predominately for operational requirements and delivery of legislative functions.

The Commission received:

\$2.696M to conduct the Commission's core functions and key priorities under s3 of the *Gasfield's Commission Act 2013* (GC Act) to manage and improve the sustainable coexistence of landholders, regional communities and the onshore gas industry in Queensland; and

\$765K funding provided to assist the Commission with the preparatory work to establish Coexistence Queensland. In order for Coexistence Queensland to be operational upon commencement enabling legislative amendments, the Commission was required to undertake activities prior to the passage and commencement of the amendments. The establishment of Coexistence Queensland is included in Note 11.

These grants are non-reciprocal transactions where the Commission does not directly give approximately equal value to the grantors. As the grants don't contain sufficiently specific performance obligations, they are accounted for under AASB 1058 Income of Not-for-Profit Entities and revenue is recognised upon receipt of grant funding.

### 3. Employee Expenses

#### Employee Benefits

Wages and salaries	1,501	1,385
Employer superannuation contributions	216	185
Annual leave expense	203	125
Long service leave levy	37	37

#### Employee Related Expenses

Other employee related expenses	78	46
Payroll tax	31	22

<b>Total</b>	<b>2,066</b>	<b>1,800</b>
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**2024**      **2023**

Number of employees:	12	11
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The number of employees, including both full-time employees and part-time employees, and is measured on a full-time basis.

### Accounting Policies

#### Short-term employee benefits - wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

Prior history to date indicates that on average, sick leave taken in 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.

#### Long-term employee benefits - long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Commission to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

### 3. Employee Expenses (cont'd)

#### Long-term employee benefits - long service leave (cont'd)

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

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

#### Superannuation

Superannuation benefits are provided through defined contribution (accumulation) plans in accordance with employees' conditions of employment and employee instructions as to superannuation plan (where applicable).

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

### 4. Key Management Personnel (KMP) Disclosures

#### Details of Key Management Personnel

The Commission's responsible Minister is identified as part of the Commission's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Resources and Critical Minerals.

The following details for non-ministerial key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during 2023-24 and 2022-23. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Chair	Responsible, in consultation with other Commission members, to develop the strategies, objectives, and policies of the Commission and to ensure the Commission functions in a proper, effective and efficient manner.
Commissioners	Responsible to develop the strategies, objectives and policies of the Commission and to ensure the Commission functions in a proper, effective and efficient manner.
Chief Executive Officer	Responsible for ensuring the Commission's function and objectives are fulfilled in accordance with the strategy, policies and programs approved by the Commission Board.

#### KMP Remuneration Policies

The remuneration policy of the Chair and Commissioners is set by the Governor in Council. The remuneration of the Chief Executive Officer is set by the Board.

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

Remuneration expenses for key management personnel comprises the following components:

Short term employee expenses which include:

- **Monetary expenses** - consisting of base salary, allowances and leave entitlements paid and provided for the entire year. For Part-time Commissioners, remuneration for approved out-of-session activity is also included; and
- **Non-monetary benefits** - consisting of provision of a motor vehicle together with fringe benefits tax applicable to the benefit.

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

### 4. Key Management Personnel (KMP) Disclosures (cont'd)

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

Post-employment benefits include amounts expensed in respect of employer superannuation obligations.

Termination benefits expense represent cash payments made to employees who accepted voluntary redundancies during the year.

No performance bonuses were paid to any key management personnel.

The following disclosures focus on the expenses incurred by the Commission 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 Expenses

1 July 2023 – 30 June 2024

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Chief Executive Officer	255	8	7	32	302
Chair	14	-	-	1	15
Commissioner	5	-	-	-	5
Commissioner	6	-	-	1	7
Commissioner	6	-	-	1	7
Commissioner	6	-	-	1	7
Commissioner	9	-	-	1	10
<b>Total Remuneration</b>	<b>301</b>	<b>8</b>	<b>7</b>	<b>37</b>	<b>353</b>

1 July 2022 – 30 June 2023

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Chief Executive Officer	248	8	6	32	294
Chair	25	-	-	2	27
Commissioner	6	-	-	1	7
Commissioner	5	-	-	1	6
Commissioner	5	-	-	1	6
Commissioner	4	-	-	-	4
Commissioner	5	-	-	-	5
Audit and Risk Management Committee Chair	1	-	-	-	1
<b>Total Remuneration</b>	<b>299</b>	<b>8</b>	<b>6</b>	<b>37</b>	<b>350</b>

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

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### 5. Related Party Transactions

#### Transactions with people/entities related to KMP

There were no transactions with people or entities related to our KMP in 2023-24.

#### Transactions with other Queensland Government-controlled entities

The Commission received funding from the Department of Resources. The funding provided is predominately for operational requirements and delivery of legislative functions (refer Note 2).

The Commission transacts with the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) for office accommodation services under the Queensland Government Accommodation Office (QGAO) framework and Qfleet vehicle services (refer Note 6).

The Commission has a service level agreement with the Corporate Administration Agency (refer Note 6 - Corporate service charges).

	2024 \$'000	2023 \$'000
<b>6. Supplies and Services</b>		
Contractors	670	457
Corporate service charges	201	172
Office accommodation	140	134
Repairs and maintenance	89	106
Travel	54	41
Motor Vehicle	46	44
Communications	36	29
External audit fees	26	27
Advertising and promotion	9	16
Stakeholder Engagement	9	6
Administration costs	5	38
Minor plant and equipment	1	6
<b>Total</b>	<b>1,286</b>	<b>1,076</b>

#### Accounting Policy

Supplies and services expenses are recorded on an accrual basis as the Commission receives the goods and services.

#### Lease Expense

Lease expenses include lease rentals for leases of low value assets and payments for non-specialised commercial office accommodation with the Department of Housing, Local Government, Planning and Public Works (DHLGPPW), who has substantive substitution rights over the assets used within those arrangements. Payments are recognised in the period they are incurred.

Gasfields Commission Queensland has one current arrangement at 53 Albert Street, Brisbane Qld 4000.

### 7. Cash and Cash Equivalents

Cash at bank	730	446
<b>Total</b>	<b>730</b>	<b>446</b>

#### Accounting Policy

Cash and Cash Equivalents include all cash and cheques receipted at 30 June as well as deposits held at call with financial institutions.

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24

	2024 \$'000	2023 \$'000
<b>8. Payables</b>		
Accruals	171	80
Trade and other creditors	49	39
<b>Total</b>	<b>220</b>	<b>119</b>

### Accounting Policy

Trade creditors 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.

### 9. Accrued Employee Benefits

#### Current

Provision for annual leave	187	129
Long service leave levy payable	12	9
Accrued leave loading	11	10
Accrued salaries	-	7
<b>Total</b>	<b>210</b>	<b>155</b>

### Accounting Policy

#### Other long-term employee benefits - annual and long service leave

Liabilities are recognised for employee benefits such as annual leave in respect of services provided by the employees up to the reporting date. Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

No provision for long-service is recognised as the liability is held on a whole-of-government basis under the Queensland Government's Long Service Leave Scheme and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. This levy is paid by the Commission to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

### 10. Contingencies

There are no legal or any other contingencies that are known to the Commission at 30 June 2024.

The Commission has not been subject to, and is not aware of any pending legal actions, litigations or any other court matters as of 30 June 2024.

### 11. Events Occurring After Balance Date

On the 18th of June 2024, the GasFields Commission Queensland Act 2013 was amended to the Coexistence Queensland Act 2013 (the Act). The purpose of the Act is to establish Coexistence Queensland and to manage and improve the sustainable coexistence of landholders, regional communities, the resources industry and the renewable energy industry.

Coexistence Queensland officially launched its expanded remit from the gas industry to additional resource industries with amended functions on 1 July 2024.

For further information on Coexistence Queensland and its role and functions please refer to the Coexistence Queensland Act 2013 and the Coexistence Queensland Website [www.cqld.org.au](http://www.cqld.org.au).



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# ***GasFields Commission Queensland***

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2023-24**

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### **12. Climate Related Risk Disclosure**

The State of Queensland, as the ultimate parent of the Commission, 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/programs-and-policies/queensland-sustainability-report>.

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

**Management Certificate  
for GasFields Commission Queensland**

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* and other prescribed requirements. In accordance with section 62 (1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of GasFields Commission Queensland for the financial year ended 30 June 2024 and of the financial position of the Commission at the end of that year.

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.



**John Anderson**  
Chairperson  
GasFields Commission Queensland



**Warwick Squire**  
CEO  
GasFields Commission Queensland

Date: 23/8/24

Date: 23/8/24

## INDEPENDENT AUDITOR'S REPORT

To the Board of GasFields Commission Queensland

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of GasFields Commission Queensland (the Commission).

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the Commission's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

Other information comprises financial and non-financial information (other than the audited financial report).

Those charged with governance are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Responsibilities of the Board for the financial report**

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and 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 Commission'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 Commission 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](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

### **Report on other legal and regulatory requirements**

#### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- 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 Commission's transactions and account balances to enable the preparation of a true and fair financial report.

*mluwinga*

Martin Luwina  
as delegate of the Auditor-General

26 August 2024  
Queensland Audit Office  
Brisbane

# Glossary

<b>AMEC</b>	Association of Mining and Exploration Companies
<b>AEP</b>	Australian Energy Producers
<b>ARMC</b>	Audit and Risk Management Committee
<b>CAA</b>	Corporate Administration Agency
<b>CC BY</b>	Creative Commons Attribution 4.0 International licence
<b>CLC</b>	Community Leaders Council
<b>Commission</b>	GasFields Commission Queensland
<b>CSG</b>	Coal Seam Gas
<b>DESI</b>	Department of Environment, Science and Innovation
<b>Resources</b>	Department of Resources
<b>EDM</b>	Electronic Direct Mail
<b>FTE</b>	Full-Time Equivalent
<b>FY23</b>	Financial Year 2022-23
<b>FY24</b>	Financial Year 2023-24
<b>FY25</b>	Financial Year 2024-25
<b>GFCQ</b>	GasFields Commission Queensland
<b>ISMS</b>	Information Security Management System
<b>LCQ</b>	Land Court of Queensland
<b>MERLO Act</b>	Mineral and Energy Resources and Other Legislation Amendment Act 2024
<b>OGIA</b>	Office of Groundwater Impact Assessment
<b>OLAO</b>	Office of the Land Access Ombudsman
<b>PAA</b>	Priority Agricultural Area
<b>PLA</b>	Priority Living Area
<b>QAO</b>	Queensland Audit Office
<b>QGEA</b>	Queensland Government Enterprise Architecture
<b>QFF</b>	Queensland Farmers' Federation
<b>QPP</b>	Queensland Procurement Policy
<b>QRC</b>	Queensland Resources Council
<b>RIDA</b>	Regional Interest Development Approval
<b>RPI Act</b>	<i>Regional Planning Interests Act 2014</i>
<b>SAG</b>	Stakeholder Advisory Group
<b>SCA</b>	Strategic Cropping Area
<b>SRM</b>	GasFields Commission's Stakeholder Relationship Management System
<b>The Act</b>	<i>Gasfields Commission Act 2013</i>
<b>The Board</b>	GasFields Commission Board
<b>The Committee</b>	GasFields Commission Audit and Risk Management Committee
<b>TSBA</b>	Toowoomba and Surat Basin Enterprise

# Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7	Page 4
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	Page 5 Page 54
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	Page 3
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 3
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 3
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 3
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	Page 8
Non-financial performance	<ul style="list-style-type: none"> <li>Government’s objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1	Page 11
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2	Page 12
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3	Page 9
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	Page 34
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	Page 25
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	Page 26
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	NA
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 28
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 29
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	Page 8
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	Page 30
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	Page 31
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	Page 32
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	Page 32
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5	Page 33
	<ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>	ARRs – section 14.6	Page 33
	<ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>	ARRs – section 15.1	Page 29

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	<ul style="list-style-type: none"> <li>Early retirement, redundancy and retrenchment</li> </ul>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 30
Open Data	<ul style="list-style-type: none"> <li>Statement advising publication of information</li> </ul>	ARRs – section 16	Page 3
	<ul style="list-style-type: none"> <li>Consultancies</li> </ul>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Overseas travel</li> </ul>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Queensland Language Services Policy</li> </ul>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	<ul style="list-style-type: none"> <li>Certification of financial statements</li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 35
	<ul style="list-style-type: none"> <li>Independent Auditor's Report</li> </ul>	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 51

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



