



GOVERNMENT HOUSE  
QUEENSLAND

OFFICE OF THE GOVERNOR  
ANNUAL REPORT 2022 - 2023

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[www.govhouse.qld.gov.au](http://www.govhouse.qld.gov.au)

**Annual report:**

[www.govhouse.qld.gov.au/  
office-of-the-governor/news-publications/  
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**Aim of Report**

The Office of the Governor Annual Report 2022-23 is an integral part of the Office of the Governor's Corporate Governance Framework and describes the achievements, performance, outlook and financial position of the Office for the financial year. The Annual Report is a key accountability document and the principal way in which the Office reports on activities and provides a full and complete picture of its performance to Parliament and the wider community.

The Report details the objectives, activities, and performance of the Office during the period 1 July 2022 to 30 June 2023 and includes information which illustrate the many activities the Office undertakes to provide executive, personal, administrative and logistical support to the Governor and to manage the Government House Estate.

The Office of the Governor is committed to providing an accessible service to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the Annual Report, please contact us on telephone (07) 3858 5700 and we will arrange an interpreter to effectively communicate the Report to you.





GOVERNMENT HOUSE  
QUEENSLAND

The Honourable Anastacia Palaszcuk MP  
Premier and Minister for the Olympic and Paralympic Games  
PO Box 15185  
CITY EAST QLD 4002

Dear Premier,

I am pleased to submit for presentation to the Parliament the Annual Report 2022-2023 and financial statements of the Office of the Governor.

I certify that this Annual Report complies with:

- ♦ the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- ♦ the detailed requirements set out in the annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements is provided on page 47 of this annual report.

Yours sincerely

**Ms Yolande Yorke**  
Acting Official Secretary

25 September 2023





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*Mrs Kate Hastings*  
Official Secretary

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## YEAR IN REVIEW

**The year 2022-23 was a momentous period for the Governor and the Office of the Governor, marked by the passing of the longest-reigning monarch in the history of the United Kingdom and, by extension, Queensland's longest-serving Head of State.**

The year also marked the Governor's first full year in the Vice-Regal role, the first anniversary of Her Excellency's Swearing-In, and her Investiture by the Governor-General as a Companion of the Order of Australia.

During the year, the Office provided high-quality and timely support for a total of 927 constitutional, ceremonial and community activities undertaken by Her Excellency. The Office also managed an expanded program of public access events at the Government House estate which resulted in a substantial increase in the number of visitors in 2022-23.

### Passing of Her Majesty The Queen

The death of Queen Elizabeth II on 8 September 2022 triggered both a period of deeply felt official mourning and formal constitutional protocols associated with the accession of His Majesty King Charles III.

On receiving the news of The Queen's passing, the Office successfully implemented detailed pre-existing plans for this sad, sombre but foreseeable eventuality. The Office supported the Governor in leading Queensland's tributes to The Queen's extraordinary service as monarch, while ensuring constitutional continuity through a smooth transition to a new monarch – a new Head of State for Queensland.

The Office oversaw the preparation and dispatch of the Governor's condolence message for the Royal Family, a video message from the Governor, and the opening of a condolence book at Government House. Government House was declared an official place of mourning and over a two-week period the Office managed an influx of 3,256 visitors to Government House who paid their respects and left floral tributes to The Queen at her statue in the grounds.

### Accession of King Charles III

Following the proclamation of King Charles III by the Accession Council in London on 10 September and a special Queensland Executive Council meeting the following day, the Governor read a formal, public proclamation of King Charles III's accession to the throne in the grounds of Government House on 11 September in front of a crowd of approximately 2,500, repeating the proclamation at Parliament House later the same day.

The Office supported Her Excellency's travel to London in late April 2023 to represent Queenslanders at The King's Reception for Overseas Representatives at Buckingham Palace on 5 May, the Coronation Ceremony itself on 6 May, and the Coronation Reception and Concert at Windsor Castle the following day. In June, the Governor also hosted a reception and a State Dinner in honour of The King's Birthday and Coronation.

During her visit to the United Kingdom in July 2022, Her Excellency was honoured with a brief audience with the then Prince Charles, less than two months before his accession as King.

### Promoting Queensland - Overseas Travel

The Office arranged and implemented two international visits by the Governor in 2022-23. In July/August 2022, Her Excellency visited Germany and the United Kingdom (UK). In Germany, the Governor held meetings and attended functions with German companies with existing investments in Queensland or seeking business partnerships in the State. These included a follow-up meeting with the German Minister for Education and Research whom the Governor had previously hosted – with an accompanying trade delegation – in Brisbane.

The UK program was centred on the Governor's attendance at the Birmingham Commonwealth Games but also included audiences with the then Prince of Wales, the then Earl of Wessex, and a preliminary meeting with the Lord Mayor of London whom the Governor then hosted at Government House Brisbane, along with a British trade delegation, later in the year.

The Governor's visit to the UK in May 2023 was built around Her Excellency's attendance at the coronation of King Charles III and Queen Camilla but also included an eight-day program during which the Governor promoted Queensland business, investment, cultural and other interests, met with outstanding Queenslanders working in the UK, and visited organisations with which the Governor has Patronage links.

## Regional Focus

During the year, the Office supported the Governor's continuing extensive program of travel throughout regional areas of Queensland, organising 31 Vice-Regal visits taking in a total of 50 regional centres in local government areas outside Brisbane. These visits allowed Queenslanders from widely spread areas of the State to see, meet and speak with their Governor and for Her Excellency to learn more about the challenges and achievements of Queenslanders living in regional areas.

## Health Facility Visits

Her Excellency made significant inroads into her pledge to visit every public hospital in Queensland during her tenure. The Governor visited 19 hospitals and other health facilities in urban and regional areas in 2022-23 including in Sarina, Mount Morgan, Moura, Esk, Cherbourg and Thursday Island, thanking staff for their service and commitment to the health and wellbeing of their communities.

## Opening the Fernberg Estate

The Office continued to implement Her Excellency's undertaking to open the Government House Estate to more Queenslanders. A total of 16 such events were held at the Government House Estate during the year – five Open Days including a Coronation Open Day with 4,500 attendees, five Picnic Sundays and six Community Bushland Walks supporting causes including RU OK? Day and International Women's Day. The 2022 Christmas Lights display attracted 8,816 visitors. As a result, the Office recorded 31,738 visitors to the estate for the year 2022-23 compared with 21,261 in 2021-22.

## Visitor Feedback

In 2022-23, the Office initiated systematic collection of feedback from guests and visitors at Investitures and volunteer-guided tours of Government House to assess the effectiveness of current services and potential for improvement.

Investiture attendees who responded to the survey awarded their experience an average score of 4.8 on a scale of 5.0, and 4.3 for regional Investitures. Respondents commented on the Governor's genuine personal interest in awardees, the high level of organisation of the ceremonies, and the warmth and professionalism of staff and volunteers.

Survey participants from groups on guided tours rated their experience at an average of 4.8, also on a scale of 5.0, commending the willingness of the Governor to welcome groups personally, the efficient booking process, and the depth of knowledge and friendliness of the volunteer guides.

## Sustainability

The Office continued to increase recycling of materials and reduce waste throughout the varied operational areas of Government House, appointing three 'sustainability champions' among staff. Initiatives in 2022-23 included the installation of three additional drinking fountains for visitors to refill water bottles, engaging Scouts Queensland to collect recycled bottles and benefit from the Containers for Change program, composting of coffee grounds, recycling of pot plant containers used by horticultural staff, and provision of colour-coded bins that enabled the thousands of visitors to the estate to separate recyclable from general waste.

## Professional Development of Government House Staff

Consistent with its Strategic Plan 2023-27, the Office further enhanced the skill sets and capabilities of Government House personnel during the year. Professional training was provided in a wide variety of areas reflecting the varied roles across Government House teams and individuals – risk management, materials handling safety, communications competencies, first aid, driving skills, the constitutional role of the Governor, and competencies required by new Justices of the Peace in the Office.

The Strategic Plan's leadership development objectives were supported in the period by the revision of the Leadership Charter, developed collaboratively by Office staff, to further embed leadership qualities, values, behaviours and skills in the day-to-day operations of the Office of the Governor.

# Official Secretary's Summary (cont.)



## YEAR IN REVIEW SNAPSHOT

**31,738**

*Visitors to the Estate*

**927**

*Total Number of Constitutional,  
Ceremonial and Civic Events Attended*

**378**

*Recipients Presented with  
Australian Honours and Awards  
at Investiture Ceremonies*

**50**

*Regional Centres Visited*

**19**

*Public Hospitals and Health  
Centres Visited*



## OUTLOOK FOR 2023-24

During the next 12 months the Governor will reach the mid-point of her five-year term. The Office's focus will continue to be delivering on the priorities set out by Her Excellency at her Swearing-In and the achievement of goals associated with those priorities by:

- ❖ Ensuring that the Governor's regional visit program continues to expand the geographical reach of the Her Excellency's intrastate travel with a focus on communities on the Cape York Peninsula;
- ❖ Ensuring that the Governor's program advances the goal of visiting every public hospital in Queensland during her tenure, building on the 50 already visited out of a total of 124;
- ❖ Maintaining growth in the number of public Open Days and related events at Government House that encourage higher levels of community access to the Estate with a target of 21 such events in 2023-24;
- ❖ Continuing a program of community bushland walks at Government House and other events involving the Governor that promote active lifestyles among Queenslanders;
- ❖ Expanding initiatives already implemented at the Government House Estate to further boost sustainability through more efficient use of resources, recycling, and a reduction in waste; and
- ❖ Focusing on business process and systems improvements and productivity gains that further enhance the operations of the Office of the Governor, including the establishment of a new staff position dedicated to achieving these objectives.



# Opening the Government House Estate for Queenslanders

**Government House is a house for all Queenslanders and members of the public have been able to visit the Estate for guided tours, open days and other public events since at least the 1990s. The 22nd Governor of Queensland, The Honourable Leneen Forde AC initiated the first known regular program of public access to the Estate and subsequent Governors continued this practice.**

In 2022-23, the Office supported Her Excellency's priority of significantly expanding the schedule of public access events and the number of Queenslanders able to visit the Estate. The number of Open Days increased in the period and two more public event formats were introduced— Picnic Days and Community Walks – allowing more Queenslanders to see, experience and enjoy the heritage-listed House and grounds.

The Office organised and managed five Open Days in 2022-23: for the proclamation of King Charles III on 11 September 2022; the

live broadcast in the Government House grounds of the National Memorial Service for Her Majesty The Queen held in Canberra later in September; for the accession of King Charles on 16 October 2022; and the Coronation Open Day in May 2023, attended by more than 4,500 people. An Open Day was also held in August 2022 when Government House participated in Brisbane Open House.

In total, almost 9,000 people attended Open Days in the year in review.

Five Picnic Days were also held in 2022-23 during which a total of nearly 900 visitors were able to enjoy a picnic meal in the landscaped grounds of Government House.

Also at the Governor's initiative, and contributing to Her Excellency's objective of encouraging active lifestyles among Queenslanders, six Community Walks through the 14-hectare Government House Estate were held during the year,

attracting a total of 635 participants. Each of these events supported community groups and causes including diabetes awareness, RU OK? Day, veterans and war widows, International Women's Day, and World Health Day.

These events complemented the ongoing program of guided tours of the House and gardens, which attracted 2,500 visitors in the period, and the popular Christmas Lights display, which attracted more than 8,800 visitors.

In total, nearly 32,000 people visited the Government House Estate in 2022-23, a 49 per cent increase over the previous year. The Office successfully managed this significant increase on numbers and the additional challenge it presented to the upkeep of the grounds by carefully managing the placement of temporary structures and the flow of visitors, boosting the lawn maintenance program, and providing recycling bins.



# Office Overview



*The Office of the Governor is a non political, independent entity established to provide executive, personal, administrative and logistical support for the Governor's constitutional, ceremonial and community responsibilities. The Office of the Governor contributes directly to the maintenance of a stable and effective government in Queensland through responsive and professional support that enables the Governor to undertake constitutional responsibilities as the representative of the Head of State.*

*The Office also manages the heritage-listed Government House Estate in Brisbane in partnership with the Queensland Department of Energy and Public Works.*



## CORPORATE OBJECTIVES

The corporate objectives of the Office of the Governor reflect the six central goals of the Office's Strategic Plan 2023-27, which is accessible on the Government House website.

### ♦ Constitutional and Legal

Provide executive support and advice that enables the Governor and Acting/Deputy Governors to fulfil the constitutional and legal duties of office including presiding over the Executive Council, providing messages of recommendation to Parliament and Royal Assent to Bills, swearing in Ministers of State and Members of the Executive Council, issuing writs for elections, undertaking the role of Administrator of the Commonwealth, and considering petitions for the Royal Prerogative of Mercy.

In 2022-23, the Office achieved 100 per cent client satisfaction with its provision of executive, administrative, logistical, hospitality and personal support to the Governor and spouse.

### ♦ Ceremonial Support

Support the Governor's ceremonial role by coordinating and delivering Investiture Ceremonies in Brisbane and regional Queensland, and supporting the Governor's participation in military and other commemorative occasions, the opening of Parliament, and a range of other celebratory or commemorative events in the community.

Surveys of awardees at Investiture Ceremonies resulted in a score of 4.8 on a scale of 5.0 for the Office's delivery of Honours and Awards presentations, a satisfaction rating equivalent to 96.2 per cent.

### ♦ Civic Duties and Community Engagement

Manage and facilitate the Governor's program of community engagements across the State including hospitality functions and public access days at Government House, travel to regional and remote areas including for significant civic events, support for communities in times of adversity, Vice-Regal and spouse support for patronage and other community organisations, preparation of materials that enhance public understanding of the Governor's role, and supporting the Governor's strategic priorities including visiting public health facilities, engaging with First Nations communities, and promoting literacy and active lifestyles.

In 2022-23, the Governor completed 50 visits to regional Queensland locations against a goal of 45. Government House recorded more than 31,000 visitors against a target for the year of greater than 15,000.

#### ♦ **Promoting Queensland**

Support the Governor in engaging with domestic and international stakeholders at Government House, throughout Queensland, and overseas, to promote Queensland's export, investment, research, cultural and other interests, and in promoting and supporting Queensland products and industries through the sourcing of local goods and services for Government House.

In 2022-23, the Office arranged two overseas visits during which the Governor undertook substantial programs promoting Queensland interests. One hundred per cent of food and wine served at Government House was sourced from Queensland against a target of 90 per cent.

#### ♦ **Corporate Governance and Management**

Continue to improve Office's capability, performance, accountability, and value for money through maintenance of effective corporate governance and financial management policies, processes and systems including training programs and technological solutions to enhance service delivery.

In 2022-23, the Office provided significant professional training to staff, revised and further embedded its Leadership Charter in day-to-day operations, and enhanced the Office's Customer Relationship Management system.

#### ♦ **Government House and Estate Preservation**

As custodian of Government House Estate conserve, maintain and present the Estate's high-heritage value buildings, landscaped gardens, and bushland for Queenslanders, promote sustainability initiatives across the Estate, and provide safety and security for the Governor, spouse, staff and assets.

Visitor surveys in 2022-23 scored the presentation of the Estate grounds at 4.8 on a scale of 5.0. The Office adopted a significant number of initiatives proposed by its sustainability champions to improve recycling and reduce waste.

# Corporate Governance

**The Office of the Governor maintains and regularly updates its Corporate Governance Framework, which guides planning and decision-making, management policies and standards, organisational structure and processes for monitoring, evaluation and reporting.**

The Framework:

- ❖ Establishes a management structure;
- ❖ Sets out management policies and processes; and
- ❖ Promotes continuous improvement by measuring and reviewing the outcomes of the implementation of the Framework.

## MANAGEMENT STRUCTURE

As at 30 June 2023, the Office employed 48 full-time equivalent staff across executive, professional, administrative, and operational bands.

The Official Secretary is the Office of the Governor's Chief Executive and accountable officer, in accordance with the *Financial Accountability Act 2009*. The Office employs a Chief Financial and Governance Officer and appoints a nominated head of internal audit.

A management team and a number of committees with specific responsibilities support the Official Secretary:

- ❖ The Executive Team is the Office's strategic agenda-setting and decision-making body;
- ❖ The Internal Audit and Risk Management Committee, chaired by the Deputy Official Secretary, provides advice on the efficiency and effectiveness of internal controls, implementation of audit recommendations and risk management processes – key activities in 2022-23 were a review of kitchen operations, an expansion of committee membership to include additional independent members and a review of the options to establish a new Head of Internal Audit;
- ❖ The Leadership Team, comprising managers who provide specialist knowledge and guidance on the Office's key delivery areas (Executive and Corporate, Strategic Program and Protocol, Facilities and Operations, Hospitality Services) and who represent the views of staff at meetings, contribute to strategic decision-making, and communicate decisions and information to their teams;
- ❖ The Operations Committee, responsible for overseeing workplace health and safety, projects, contracts and suppliers, asset management, and sustainability initiatives;
- ❖ The Operations Co-ordination Committee, which facilitates delivery of the Governor's and spouse's forward program;
- ❖ The Consultative Committee, whose role includes consultation on issues affecting employees and provides a mechanism for management and the Together Union to identify and discuss issues and oversee industrial relations obligations; and
- ❖ Project-specific working groups and sub-committees that are formed, when needed, to work through major operational and strategic issues relevant to the day-to-day functioning of the Office.

## MANAGEMENT PROCESSES

The Office of the Governor's management processes underpin effective corporate governance and include the following:

### Planning

- ❖ Strategic Plan – the Office's purpose, vision, and long-term objectives;
- ❖ Operational Plan – the program of business unit activities that delivers the objectives of the Strategic Plan;
- ❖ Specific Plans – for example the Business Continuity Plan and the Asset Management Framework; and
- ❖ Collaborative Plans – those developed and delivered in partnership with external partners such as the Department of Energy and Public Works.

### Performance Management and Evaluation

- ❖ Monitoring monthly performance outcomes against the operational strategies pursued under the Strategic Plan and Operational Plan;

- ❖ Overseeing major contracts by the Operations Committee;
- ❖ Implementing, reviewing, and updating standard operating procedures across work divisions;
- ❖ Monitoring the Risk Matrix and Annual Audit Plan; and
- ❖ Project evaluation and reporting.

### Resources Management

- ❖ Policies, guidelines, and procedures for managing human, financial and information resources;
- ❖ Monthly/quarterly budget reports;
- ❖ Annual organisational capability training plan;
- ❖ Asset management through an assets register including a heritage assets and acquisition framework; and
- ❖ Record-keeping operating procedures.

## MEASURING CORPORATE GOVERNANCE EFFECTIVENESS

The Office measures the impact of its Corporate Governance Framework and facilitates ongoing improvements using the following performance processes and standards:

- ❖ Regularly reviewing and updating policies, systems, and operating procedures;
- ❖ Ensuring that staff complete organisational capability training every year;
- ❖ Formalising risk management procedures including reviewing the Internal Audit and Risk Management Committee;
- ❖ Mitigating risks identified during internal and external audits;
- ❖ Complying with the requirements of the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*;
- ❖ Monitoring compliance with workplace health and safety regulatory frameworks that seek to prevent injuries, and managing any WorkCover claims; and
- ❖ Monitoring monthly performance outcomes against the operational strategies pursued under the strategic plan and operational plan.



## Executive Team

The Executive Team (ET) is the Office's strategic agenda-setting and decision-making body.

During 2022-23, membership of the ET comprised:

Official Secretary:

❖ Mrs Kate Hasting MAICD

Deputy Official Secretary:

❖ Ms Yolande Yorke

Chief Financial and  
Governance Officer:

❖ Mr Gavin Kelly CPA

### **Mrs Kate Hastings MAICD**

Mrs Kate Hastings was appointed to the position of Official Secretary for a fixed term to provide continuity to the organisation during the transition of Governors. Mrs Hastings was successful in re-applying for the position following a competitive executive recruitment process facilitated by the Queensland Department of the Premier and Cabinet. As Official Secretary, Mrs Hastings is the Governor's senior adviser and is the designated accountable officer within the Office of the Governor. Mrs Hastings has a background in international diplomatic and consular work and in public strategy, policy and administration at federal, state and local government levels.

### **Ms Yolande Yorke**

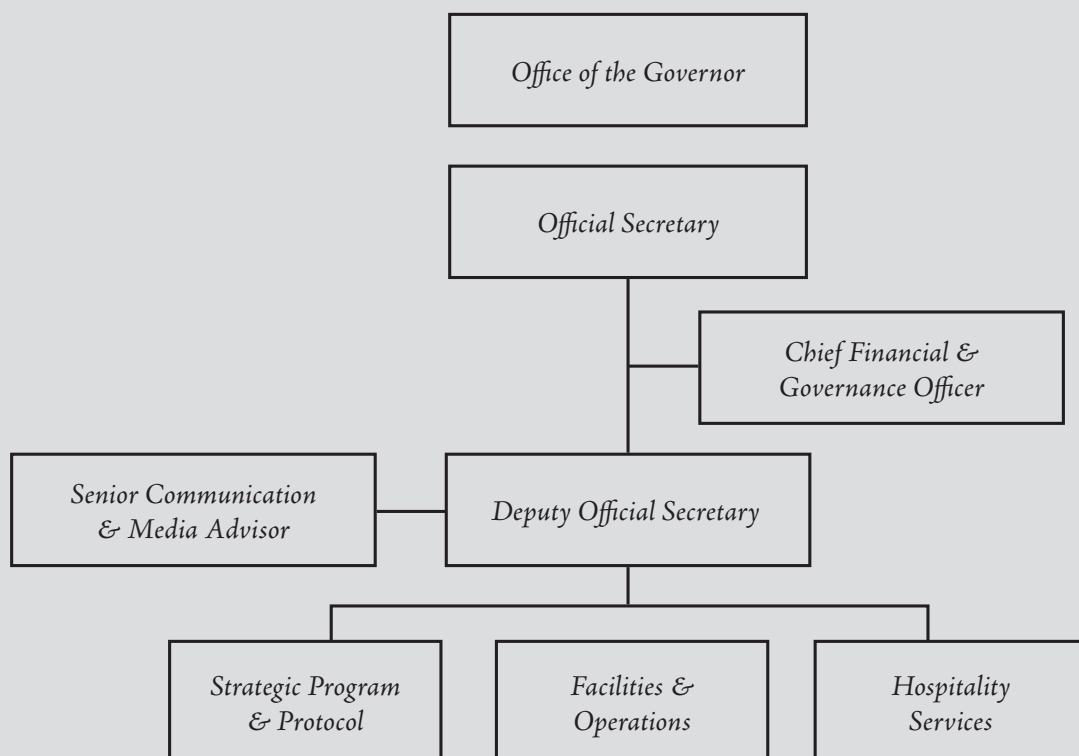
Ms Yolande Yorke was appointed to the position of Deputy Official Secretary in April 2021 and is responsible to the Official Secretary for the corporate, hospitality, administrative and operational activities of the organisation. Ms Yorke held senior executive positions in several Queensland Government departments prior to her appointment as Deputy Official Secretary, including the Department of Justice and Attorney General and the Department of Community Safety.

### **Mr Gavin Kelly CPA**

Mr Gavin Kelly was appointed as the Chief Financial and Governance Officer in September 2021. Mr Kelly has held several senior finance and executive management positions in both private and not-for-profit organisations in Australia.



GOVERNMENT HOUSE  
QUEENSLAND



## WORKFORCE PROFILE

In 2022-23, the Office of the Governor had an establishment of 48 Full-Time Equivalent Staff.

The Office of the Governor values diversity within its workforce and can report the following data:

### Diversity Groups

Women	20
Aboriginal Peoples and Torres Strait Islander Peoples	0
People with Disability	0
Culturally and Linguistically Diverse – Born Overseas	7
Culturally and Linguistically Diverse – Other Language	0
Women in Leadership Roles (SO/SES Level)	<5

# Passing of Queen Elizabeth II

**Queen Elizabeth II died at Balmoral on the afternoon of 8 September 2022, which was the early morning of 9 September Queensland time and a short seven months after the launch of celebrations for the Platinum Jubilee of Her Majesty's reign.**

Her Majesty passed away at the age of 96 after a period in which she had reportedly faced mobility challenges, had appeared less frequently in public, travelled less, and had devolved some of her most important duties to other senior members of the Royal Family.

Nevertheless, her death caused shock and dismay among Queenslanders, for whom The Queen had been a constant presence and a symbol of stability, dignity and devotion to duty all of their lives.

The Honourable Dr Jeannette Young AC PSM was the 12th Queensland Governor to serve during The Queen's reign. However, with her passing, Her Excellency became only the fifth of Queensland's 27 Governors to date to be in office during the death of a monarch and the accession a new monarch. This was also a unique experience for the staff of the Office of the Governor.

For Government House, The Queen's passing triggered both a formal period of mourning and formal protocols relating to the accession of King Charles III. These eventualities had been the subject of extensive pre-planning by the Office, which was able to support the Governor in reacting in a timely and appropriate way to the death of a much loved and admired monarch and in ensuring a smooth constitutional transition.

The Office supported Her Excellency in leading Queenslanders in mourning Queen Elizabeth II, assisting with the sending of a message of condolence to Buckingham Palace on 9 September, the recording of a video message in tribute to The Queen which was made available on the Government House website and social media accounts, and sending the Governor's personal message of condolence to the Royal Family.

On behalf of Queenslanders, the Governor's messages extended deepest condolences to the Royal Family, spoke of the great affection of Queenslanders for The Queen, her links with the State including her eight visits, and of Her Majesty as 'a powerful symbol of stability and continuity, a peerless exemplar of duty and service'. They also praised The Queen's legacy, expressing the wish that Her Majesty's 'wisdom and calm assurance' would 'forever remain a source of strength, encouragement and solace to us all'.

The Office assisted the Governor in opening an official condolence book at Government House on 9 September. Her Excellency, Professor Nimmo and the Premier of Queensland were the first signatories. Over subsequent days, the Office managed a series of other visits by other dignitaries to sign the book – including State and Commonwealth Ministers, other Members of Parliament, and diplomats.

The Office also supported the Governor and Professor Nimmo's attendance at the National Memorial Service for The Queen in Canberra on 22 September and organised the live broadcast of the Service in the grounds of Government House to a group of VIPs and community members.

Government House was declared an official place of mourning for The Queen, and her statue in the grounds became the focal point for tributes. The Governor and Premier of Queensland laid the first wreath at the statue. Many of the more than 3,000 visitors who came to pay their respects left cards, letters and flowers at the statue along with less traditional but heartfelt tributes including cups of tea and marmalade sandwiches. The Vice-Regal couple personally greeted many Queenslanders visiting Government House to pay tribute to the late monarch.

The Queen's death necessarily had a significant impact on the Governor's scheduled official program in September, requiring the postponement and rescheduling of significant events during the two-week period of official mourning. The Office successfully rescheduled most events until later in 2022-23.

The Office was privileged to support the Governor in mourning The Queen with deep respect, and in proclaiming Queensland's new Head of State, King Charles III.



# Accession of King Charles III

**King Charles III became monarch immediately on the death of Queen Elizabeth II on 8 September 2022. No other process was required for His Majesty's immediate accession to the throne.**

There followed, however, a series of formal processes and protocols associated with the accession of a monarch, most notably a meeting of the Accession Council in London on 10 September followed immediately by the proclamation of His Majesty as King.

The proclamation read in part that Prince Charles had become the 'lawful and rightful liege lord Charles III, of the United Kingdom of Great Britain and Northern Ireland and of his other realms and territories, King, ...'.

Australia is one of the 'realms' cited and there followed similar proclamations in this country by the Governor-General and subsequently by the Governors of all Australian States, announcing the accession of a new monarch and King of Australia.

The Office was honoured to support the Governor of Queensland, who is the personal representative of the monarch as Head of State in Queensland, in making the proclamation at Government House on 11 September. Speaking in front of a crowd of around 4,500, the Governor declared that Prince Charles had become 'King of Australia and of his other realms and territories'. The Governor repeated the proclamation at Parliament House later the same day.

The other landmark event associated with the accession of the new monarch was the coronation of King Charles III and Queen Camilla at Westminster Abbey in London on 6 May 2023.

The Governor was invited to the Coronation of Their Majesties, and the Office supported Her Excellency in representing the people of Queensland as a witness to the two-hour ceremony, rich in pageantry and ancient tradition, at Westminster Abbey, as well as attending related events prior to and following the

coronation. These included The King's Reception for Overseas Representatives at Buckingham Palace on 5 May and the Coronation Reception and Coronation Concert at Windsor Castle on 7 May.

In addition, in June 2023 the Governor also celebrated both The King's official birthday and His Majesty's Coronation at a Reception and Dinner at Government House.

Her Excellency and the Office of the Governor reiterate their congratulations to King Charles III on his accession to the throne and look forward to welcoming Their Majesties to Queensland at the earliest possible opportunity.

# Report on Performance

## CONSTITUTIONAL AND LEGAL

The Queensland Constitution provides that there must be a Governor of Queensland appointed by the Sovereign. The Governor is the personal representative in Queensland of King Charles III, who is Queensland's Head of State.

The Governor is authorised and required to do and execute all matters that pertain to the Office of Governor, according to law. The powers of the Governor are derived from the Commission of Appointment issued by Her Majesty The Queen in 2021, by the *Constitution of Queensland 2001*, provisions of the *Australia Act 1986* (Cth), and other legislation.

The Governor's primary constitutional responsibilities are ensuring that Queensland enjoys stable government and is governed in accordance with the Queensland Constitution. In carrying out Vice-Regal constitutional and other duties, the Governor does not participate in the political process.

The highest priority of the Office of the Governor is providing support to Governors in the discharge of their constitutional duties.

In 2022-23, the Office supported the Governor in responding to two historic constitutional events. Following the news of the death of Queen Elizabeth II, Her Excellency initiated a formal period of mourning and proclaimed the accession of Queensland's new Head of State,

King Charles III. In addition, the Office organised and managed the Governor's visit to the United Kingdom in May 2023 to represent Queenslanders at Their Majesties' Coronation and associated events.

The Office also supported the Governor's other constitutional and legal duties by preparing and providing advice, briefing documents, liaising with government agencies, and managing significant logistical requirements for the following Vice-Regal activities:

- ❖ Presiding over a total of 51 Executive Council meetings in Brisbane and from other locations in the State, including virtual meetings of the Council;
- ❖ Granting Assent to 32 Bills presented by the Legislative Assembly of Queensland and the signing of 15 Messages for Bills;
- ❖ Swearing in ten Queensland Government Ministers of State across two ceremonies;
- ❖ Attending events associated with the Regional Sitting of Parliament in Cairns in May 2023 including a Path to Treaty Breakfast and the Indigenous Youth Parliament; and
- ❖ Considering a total of 280 requests for the Governor's intervention as well as petitions for pardon, commutation of sentences, remission of a fine or penalty, or protests.

There was no requirement in the period for the Governor to exercise other constitutional functions including summoning or dissolving Parliament, and issuing writs for State elections, elections for the Australian Senate or referenda, or acting as Administrator of the Commonwealth.

In 2022-23, the Office also supported Acting Governors the Honourable Chief Justice Helen Bowskill and the Honourable Justice Debra Mullins AO on 10 occasions for a total of 64 days.

## CEREMONIAL

The Office supported the Governor as Her Excellency led mourning in Queensland for Her Majesty Queen Elizabeth II by sending messages of condolence to the Royal Family and by opening a condolence book for dignitaries to sign. The Office also supported Her Excellency in attending the National Memorial Service for The Queen in Canberra and in arranging for the live broadcast of the service in the grounds of Government House Brisbane.

The Office organised and managed the Governor's visit to the United Kingdom in May 2023 to attend the Coronation of King Charles III and Queen Camilla, and associated official events.

In July 2022, the Office arranged and managed the Governor's official attendance at the Commonwealth Games in Birmingham where Her Excellency attended the Opening Ceremony, netball and swimming events, and a reception in support of PacificAus Sports.

The Office supported the Governor in officiating at or attending as the most senior VIP a range of other significant ceremonial events.

ANZAC Day remains among the most important such events in which the Governor takes part. The Office supported Her Excellency's 2023 ANZAC Day commitments which included leading and speaking at the Dawn Service in ANZAC Square Brisbane and taking the salute at the ANZAC Day March in Brisbane. In her Dawn Service remarks, the Governor spoke of the legacy of the first ANZACs – including resourcefulness, resilience in times of despair and hope in the face of struggle.

The Governor also highlighted the centenary of the Legacy organisation in 2023, paying tribute to Legacy's decades of compassionate service to those who have suffered bereavement and hardship as a result of military conflicts involving Australian forces. In addition, Her Excellency attended the Legacy Torch Relay Ceremony in London, launched the Brisbane leg of the Torch Relay from Government House, and hosted or attended a number of other Legacy commemorative events.

Other significant military anniversaries in which Her Excellency played a major role were the 80th anniversary commemorations of the Thai-Burma Railway, the Battle of Milne Bay, the siege of Tobruk, and the sinking of AHS Centaur.

Her Excellency presided over the Investitures of 378 recipients of Australian Honours and Awards at group ceremonies held at Government House Brisbane and in Cairns and Townsville, and ten private ceremonies for residents of Queensland who were unable to travel because of illness or advanced age. These ceremonies included the presentation of four Queen's Platinum Jubilee Medals, 20 Australian Sports Medals to members of the 2019 Special Olympics team and 60 to members of Australia's 2022 Commonwealth Games team.

Investitures scheduled for September 2022 were postponed following the death of The Queen, but rescheduled and held successfully in November 2022.

Her Excellency participated in the Investitures of four new Vice-Chancellors of Queensland Universities during the year – Central Queensland University, QUT, Griffith University and James Cook University – and presided at the Investiture of the new Chief Commissioner of Scouts Queensland.

In 2022-23, the Governor received more than 20 senior foreign diplomatic representatives and overseas delegations from Africa, Asia, Europe, North and South America, and Oceania. Her Excellency also attended events celebrating 200 years of Brazil's independence, 125 years of independence for the Philippines, and the 40th Anniversary of Closer Economic Relations between Australia and New Zealand.

The Governor celebrated at Government House, or at external events, significant anniversaries of Queensland organisations and communities. These included Nanango's 175th anniversary, the 150th anniversaries of Jondaryan and Tent Hill Lower State Schools, the 110th anniversary of Open Minds, the centenaries of St Martin's House, Rotary and the Society of Notaries Queensland, the 75th anniversary of the Queensland Symphony Orchestra, the 65th anniversary of World MS Day, the 50th anniversary of Crosby Park Meals on Wheels, the 40th anniversaries of Access Arts and Volunteering Queensland, and the 25th anniversary of the Brisbane Pride Choir.

The Office supported the Governor in playing a significant role in celebrating the return of the Royal Queensland Show, the 'Ekka', in 2022 after the much-loved event was cancelled in 2020 and 2021 for public health reasons during the COVID-19 pandemic.

Her Excellency hosted an 'Ekka' Reception at Government House and a Morning Tea for Country Life Showgirl Award finalists. The Governor also attended a significant number of Ekka-related events including the Cabinet Dinner, a luncheon hosted by the Show President, a Ladies High Tea, People's Day, and both the Flower and Garden – Education Awards and The Queen's Platinum Jubilee Celebration Cake Competition.

## *Report on Performance (cont.)*

### **CIVIC DUTIES AND COMMUNITY ENGAGEMENT**

In 2022-23, the Office supported the Governor's engagement with communities in many parts of the State through the organisation and implementation of 738 events which Her Excellency hosted, presided at, or attended as a VIP. As an integral element of this support, the Office prepared 271 speeches, 61 written messages and forewords, and 23 video messages for the Governor's consideration and use. The Office also coordinated the Governor's sending of 1,742 messages to Queenslanders celebrating 100th birthdays or major anniversaries.

The Office supported the Governor's engagement with Queenslanders in regional areas of the State by organising visits to 50 locations in local government areas outside Brisbane including Cherbourg, Moura, Miles, Roma, Sarina, Thursday Island, and Winton.

Her Excellency's regional visits drew heavily on the local knowledge and expertise of mayors and other regional council personnel to brief the Governor thoroughly on local issues and community achievements. Many regional programs also involved meetings with emergency services personnel, representatives of community organisations, and with community members at receptions and other functions. Whenever possible the Governor visited local schools to meet and interact with the next generation of Queenslanders and to further her goal of encouraging literacy, especially among young people.

With the support of the Office, the Governor made further substantial inroads into her pledge to visit all State-run hospitals in Queensland during her tenure. Her Excellency travelled to 19 hospitals and other health facilities in 2022-23 to thank healthcare workers for their dedication and service to their communities. This brought the total to 50 facilities visited since the Governor took office.

The Office supported events held at Government House that provide multiple opportunities for the Governor to honour the community service of patronage and non-patronage organisations and individuals who have made outstanding contributions to the prosperity and well-being of the State.

Functions at Government House supported the Royal Queensland Show on the occasion of its post-COVID reopening; Indigenous Literacy Day, the Pyjama Foundation and a celebration of Book Week, all concerned with young people's literacy; major community organisations including Legacy, the Queensland Country Women's Association (QCWA), Rotary, Scouts and Girl Guides; and organisations supporting those living with conditions including arthritis, autism, prostate cancer and cystic fibrosis.

Functions were also held in support of teachers, seniors and volunteers, groups supporting Queenslanders in need including Lifeline, Foodbank and Orange Sky, arts companies including Opera Queensland and the Royal Queensland Art Society as well as arts philanthropists, and Queensland religious community leaders. In 2022-23, the Office supported Her Excellency's hosting of a total of 5,280 guests at functions at Government House.

Both during her regional travel and at functions at Government House the Governor advanced her strategic goal of promoting literacy throughout the State. Events included reading to students at Waybeni Buway Ngurpay Mudh (Thursday Island Primary School) and hosting receptions for Book Week and Indigenous Literacy Day.

During floods in Central Queensland in January 2023, bushfires on the Western Downs in February and floods in the Gulf Country in March, Her Excellency spoke with mayors of affected local government areas. The Governor was briefed on the social and economic impact of the natural disasters and the rescue and relief

measures being taken to assist affected residents. Her Excellency expressed her personal thanks to emergency services personnel for their roles in supporting and protecting their communities.

During the year in review the Office supported the Governor in organising and managing a substantial increase in public access days at Government House including five Open Days, five Picnic Days, and six Community Walks that supported causes including veterans and war widows, health and wellbeing, and World Health Day. In 2022-23, Government House recorded a total of 31,738 visitors to the Estate. In responses to surveys conducted, guests and visitors assigned an average score of 4.8 on a scale of 5.0 for the presentation of the landscaped grounds.

The Office extended the reach and impact of Government House social media accounts in enhancing Queenslanders' knowledge of the Governor's role and constitutional, ceremonial, and civic duties, and in providing timely information to Queenslanders on Her Excellency's official activities. In 2022-23, audiences for all Government House social media platforms increased – the official Facebook page by eight per cent, the Instagram account by 13 per cent, and the Governor's Twitter account by four per cent.

The Office continued to manage the team of volunteers who provide a welcoming and informative experience for visitors on House tours, garden tours, or attending Investitures or public access events such as Open Days. Guests and visitors who responded to surveys assigned a score of 4.8 on a scale of 5.0 for tours of the House.

## GOVERNMENT HOUSE AND ESTATE PRESERVATION

In November 2022, the Governor marked the first anniversary of her Swearing-In by planting a specimen of macadamia integrifolia donated by the Macadamia Conservation Trust. The Commemorative Tree, marked by a plaque, acknowledges the 70-year reign of Queen Elizabeth II and was planted near Her Majesty's statue on the Western Formal Lawn in the Government House grounds.

Also in November, Government House paid tribute to Her Majesty's memory by participating in The Queen's Green Canopy initiative, a major tree-planting project in the United Kingdom and Commonwealth countries. Seventy trees – ten each of seven long-lived local tree species – were planted by Government House staff in the bushland on the eastern side of the Government House Estate.

In early June 2023, the Governor also planted a Queensland Tree Waratah (*Alloxylon flammeum*) in the Western Formal Lawn to mark the Coronation of King Charles III and Queen Camilla.

As part of a regular program, a survey was conducted in November 2022 of the 32 nesting boxes and five artificial tree hollows on the Government House Estate installed to encourage native wildlife and enhance the biodiversity value of the bushland. Sixteen of the nesting boxes were occupied by a variety of species including squirrel gliders, two species of possum, two species of lorikeet, and galahs. Eleven of the sixteen unoccupied boxes showed evidence of previous occupation. Overall, 84 per cent of the boxes were currently occupied or previously occupied. In addition, two of the constructed hollows were occupied by native wildlife.

The Office oversaw the installation of three new water fountains at appropriate sites in the Government House grounds to provide visitors on Open Days, Picnic Days and Community Walks with convenient locations to fill water bottles.

Responding to the substantial increase in the number of visitors in 2022-23, the horticultural team increased lawn maintenance and adjusted the irrigation schedule. To reduce the impact on the grounds of a record number of visitors, the Office also managed the positioning of temporary structures during public access events and the flow of visitors, and provided additional recycling bins.

Bedrooms and bathrooms in the Guest Wing of Government House were upgraded during the year to facilitate the ongoing accommodation of dignitaries. One of the bathrooms was upgraded to provide full wheelchair accessibility.

In consultation with the Governor, Professor Nimmo, the Queensland Art Gallery/Gallery of Modern Art (QAGOMA), the State Library of Queensland and the Royal Queensland Art Society, several new works by Queensland artists or depicting Queensland scenes were installed in the public rooms of Government House.



## Report on Performance (cont.)

### CORPORATE GOVERNANCE AND MANAGEMENT

The Strategic Plan 2023-27 guides the Office of the Governor's activities supporting the Governor's role. The Strategic Plan outlines how the effectiveness of the Office's service delivery is measured and monitored. The Strategic Plan establishes the Office's strategic goals and corporate values.

In 2022-23, the Office's management activities and initiatives included the following:

- ❖ Delivered its Operational Plan 2022-23, ensuring alignment with the Strategic Plan's goals, objectives and values;
- ❖ As part of the revision of the Operational Plan, identified the Office's operational risks (such as those arising from legislative change, natural disasters, or cyber-security incidents) and implemented management processes and controls to maintain operational resilience;
- ❖ Continued implementation and review of management practices to ensure that the Office was well-placed to respond to the changing business environment and to meet the expectations of the Governor and contemporary Queensland society;
- ❖ Drew on previous planning to successfully manage the substantial workload generated by events and protocols associated with the passing of Queen Elizabeth II and the accession of King Charles III;
- ❖ The Office received a 100 per cent client satisfaction rating for support provided for the Governor's constitutional, legal and ceremonial duties in 2022-23;
- ❖ Reviewed the Corporate Governance Framework, committee memberships, and terms of reference, and implemented a revised Governance Framework that enhanced the alignment of the responsibilities of committees in order to ensure streamlined oversight of strategic and operational functions;
- ❖ Conducted an annual review of the Business Continuity Plan to ensure responsiveness to unexpected negative events and situations, and maintained the IT Disaster Recovery Plan designed to protect the Office's systems and data;
- ❖ Conducted the Office's second annual online staff survey and developed an action plan that continued to build on the outcomes from the inaugural survey in 2021;
- ❖ Continued to maintain and promote independent channels for staff to raise work-related issues and concerns, including an Ethics Officer located in an external organisation and ongoing staff access to the Employee Assistance Program;
- ❖ Revisited the Office of the Governor Leadership Charter to strengthen leadership behaviours and to maintain a sustained focus on ensuring the Charter's relevance to everyday work practices and behaviours;
- ❖ Continued to provide Upstanding Workshops and individual coaching to empower leadership at all levels, deliver on the Leadership Charter, and enable a high-performing, focused organisation capable of providing exceptional support to the Governor;
- ❖ Provided ongoing staff training and development to enhance the range and depth of employees' skills and ensure they are well-equipped to deliver their roles;
- ❖ Continued the recognition of service awards scheme for Office Staff including three employees recognised for 15 years' service, two employees for ten years' service, and two for five years' service;
- ❖ Enhanced the public accountability of the Governor's role and extended the Governor's 'virtual' reach through a broad and active online presence, including on social media and video calls to patronage organisations and stakeholders;
- ❖ Continued to implement Health and Safety Management System audit recommendations to provide a safe working environment for all employees and visitors to Government House, and to ensure legislative obligations are met;
- ❖ Maintained a COVID-safe workplace by continuing the requirement for all staff, Honorary Aide-de-Camps, volunteers, and casual workers to have received their primary vaccination course;
- ❖ Following a review of the internal audit and risk management function, refined the terms of reference of the Internal Audit and Risk Management Committee, introducing an additional independent committee member and a 12-month rotational member role from within Government House management staff;

- ❖ Implemented additional elements of the Bushland Management Plan to maintain sensitive stewardship and regeneration of the bushland on the Estate including another survey of nesting boxes deployed in the grounds;
- ❖ Continued to implement the heritage assets, acquisition and collection framework and the Vernon cultural assets management system;
- ❖ Continued hosting regular public specialised tours of the Government House formal gardens and bushland;
- ❖ The Office continued to implement rigorous and targeted recruitment processes, comprehensive induction processes, and human resource policies comparable with those in the Queensland public sector;
- ❖ Commissioned an external review of kitchen operations and adopted the majority of review recommendations;
- ❖ Continued the IT system efficiency program including the introduction of a Business Classification Scheme, migrating platforms to Microsoft Teams/Sharepoint, enhancing system communications between work units, simplifying the sourcing of information for communicating Vice-Regal appointments, and introducing efficiency modifications in the Customer Relationship Management system;
- ❖ The Office leveraged its relationships with QAGOMA, State Library of Queensland, and the Royal Collections Trust for the ongoing loan and display of artworks, and entered into new loan agreements with the Royal Queensland Society of Art and the Hinchliffe family for the display of additional artwork;
- ❖ During the period there were ten employee separations – one retirement and nine resignations – representing a staff turnover of 21.1 per cent.

## *Report on Performance (cont.)*

### **PROMOTING QUEENSLAND**

In 2022-23, the Office of the Governor supported Her Excellency in several initiatives that highlighted Queensland's national and international profile.

In two overseas visits in the period, the Governor promoted Queensland-Germany and Queensland-United Kingdom relations including promotion of Queensland as an export partner, a source of expertise and an inward investment destination.

During the Governor's visit to Germany in July 2022, Her Excellency met with senior representatives of German companies and not-for-profit organisations active in the fields of health care, digital health and medical technology. The Governor also met with the German Minister for Education and Research, following up on the visit to Queensland by the Minister in May 2022 as the head of a delegation of hydrogen supply chain stakeholders.

In Germany Her Excellency also visited the Falling Walls Foundation, an innovation hub dedicated to creating breakthroughs in science through the encouragement of early career researchers. The following month, the Governor attended Falling Walls Lab Brisbane pitch event at QUT in Brisbane and was proud to learn that one successful Queensland participant ultimately presented her research to the Falling Walls Lab 2022 event in Berlin in November.

During the UK leg of the July 2022 visit, the Governor met with companies interested in links with Queensland and called on the Lord Mayor of the City of London. The Lord Mayor later visited Queensland as head of a trade delegation and the Governor hosted a State dinner at Government House that brought together senior Queensland Government representatives, the Lord Mayor of Brisbane, Queensland superannuation companies and fund managers, and members of the British delegation.

In addition, the Governor hosted functions for Vice-Regal Patronage organisations with a presence in the UK and for inspiring Queenslanders residing in the UK. Her Excellency visited the Rhodes Trust in Oxford where she met with Rhodes Scholars from Queensland, and held meetings with senior representatives of the Commonwealth, and of the global charitable foundation Wellcome Trust.

The Governor was also guest of honour at a dinner hosted by the Queensland Agent-General in the UK for UK-based prospective investors in Queensland, including Eco Energy World, which is working with Korean company LG Chem to invest in green hydrogen production and export from Central Queensland.

During the Governor's second overseas visit in May 2023, the Office structured an eight-day program around Her Excellency's presence in the UK to attend the Coronation of King Charles III. The Governor visited the premises of Queensland exporters active in the UK market, including a Queensland Premier's Export Award winner.

Her Excellency also attended a lunch hosted by the UK Minister of State at the Foreign and Commonwealth Office, following up a call by the Minister on the Governor during the former's visit to Queensland in November 2022.

During her second UK visit, the Governor also highlighted Queensland's cultural and academic credentials, making an official visit to the Royal Ballet School and meeting Queenslanders studying at the School, and meeting with the Director of the Victoria and Albert Museum, which in 2026 will host highlights of Brisbane's Asia Pacific Triennial of Contemporary Art.



# Financial Overview

The Office of the Governor completed another successful year, with a net operating result of \$0 and a cash position of \$4,077,000. Total appropriation revenue for 2022-23 was \$11,292,000 all of which was provided by Queensland Government appropriation.

Total expenses of the Office increased by 20 per cent compared to the previous year, due to salaries and employee related expenses increasing by 14 per cent, and supplies and services increasing by 38 per cent. Salaries and employee related expenses remain the largest expenditure item at \$6,285,000 for the year, or 66 per cent of total expenditure.

## EXPENDITURE 2022-23

Operating expenses for 2022-23 are analysed in the graphic. The Office of the Governor's net asset position as at 30 June 2023 was \$4,656,000 (an increase on \$4,505,000 in 2021-22).

## CONSULTANCIES

There were no consultancies engaged by the Office of the Governor in the reporting period.

## OVERSEAS TRAVEL

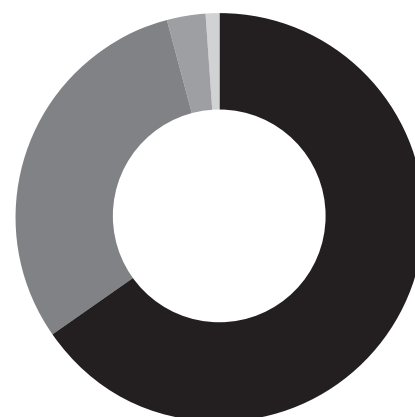
There were two periods of overseas travel during the year being 14 July 2022 to 1 August 2022, and 25 April 2023 to 9 May 2023.

## PUBLIC LIABILITY

The Office of the Governor continues to maintain liability insurance cover (property and general liability) against insurable risks with the Queensland Government Insurance Fund. The current policy cover provided by QGIF, which has few exclusions and no upper limit on claims, covers the Office of the Governor for any legal liability which may ensue as a result of activities conducted by the Office.

## 2022-23 STATEMENT OF ASSURANCE

As required by the *Financial Accountability Act 2009*, the Chief Financial and Governance Officer provides a statement to the accountable officer, the Official Secretary, assuring her of the efficiency, effectiveness and economy of the Office's financial operations and governance. This statement indicated no deficiencies or breakdowns in internal controls which would impact adversely on the financial statements or governance for the year.



- Employee expenses
- Supplies and services
- Depreciation and amortisation
- Other expenses

# *Financial Statements*

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### **GENERAL INFORMATION**

These financial statements cover the Office of the Governor. The Office of the Governor is a department under the *Financial Accountability Act 2009*.

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

168 Fernberg Road  
PADDINGTON QLD 4064

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

For information in relation to the Office of the Governor's financial statements, please contact:

Ms Yolande Yorke  
Acting Official Secretary  
Office of the Governor, Queensland

GPO Box 434  
BRISBANE QLD 4001

Telephone: (07) 3858 5700  
Facsimile: (07) 3858 5701  
Email: [govhouse@govhouse.qld.gov.au](mailto:govhouse@govhouse.qld.gov.au)

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

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Comprehensive Income

For the year ended 30 June 2023

	Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance* \$'000	2022 Actual \$'000
<b>OPERATING RESULT</b>					
<b>INCOME</b>					
Appropriation revenue	B1-1	9,456	11,179	(1,723)	7,905
User charges and fees		31	-	31	18
Services received below fair value		40	-	40	39
<b>Total revenue</b>		<b>9,527</b>	<b>11,179</b>	<b>(1,651)</b>	<b>7,962</b>
Gain on disposal of assets		32	-	32	55
<b>Total Income</b>		<b>9,560</b>	<b>11,179</b>	<b>(1,618)</b>	<b>8,017</b>
<b>EXPENSES</b>					
Employee expenses	B2-1	6,285	7,031	(746)	5,490
Supplies and services	B2-2	2,960	4,028	(1,068)	2,150
Depreciation and amortisation	C3-1, C4	242	96	146	235
Other expenses	B2-3	73	24	49	116
<b>Total Expenses</b>		<b>9,560</b>	<b>11,179</b>	<b>(1,619)</b>	<b>7,991</b>
<b>Operating Result for the Year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<i>Items that will not be reclassified to Operating Result</i>					
Increase/(Decrease) in asset revaluation surplus	C7-2	152	-	152	199
<b>Total for Items that will not be reclassified to Operating Result</b>		<b>152</b>	<b>-</b>	<b>152</b>	<b>199</b>
<b>Total Other Comprehensive Income</b>		<b>152</b>	<b>-</b>	<b>152</b>	<b>199</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>152</b>	<b>-</b>	<b>152</b>	<b>225</b>

The accompanying notes form part of these statements.

\*An explanation of major variances is included at Note E1. The accompanying notes form part of these statements.

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Financial Position

As at 30 June 2023

	Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance* \$'000	2022 Actual \$'000
<b>Current Assets</b>					
Cash and cash equivalents	C1	4,077	1,694	2,383	2,022
Receivables	C2	54	171	(117)	172
Inventories		38	47	(9)	23
Prepayments		-	66	(66)	28
<b>Total Current Assets</b>		<b>4,169</b>	<b>1,978</b>	<b>2,191</b>	<b>2,244</b>
<b>Non-Current Assets</b>					
Heritage and cultural	C3	2,320	2,024	296	2,169
Plant and equipment	C3	923	687	236	845
<b>Total Non-Current Assets</b>		<b>3,243</b>	<b>2,711</b>	<b>532</b>	<b>3,014</b>
<b>Total Assets</b>		<b>7,412</b>	<b>4,689</b>	<b>2,723</b>	<b>5,257</b>
<b>Current Liabilities</b>					
Payables	C5	2,635	236	2,399	619
Accrued employee benefits	C6	121	120	1	133
<b>Total Current Liabilities</b>		<b>2,756</b>	<b>356</b>	<b>2,400</b>	<b>753</b>
<b>Total Liabilities</b>		<b>2,756</b>	<b>356</b>	<b>2,400</b>	<b>753</b>
<b>Net Assets</b>		<b>4,656</b>	<b>4,333</b>	<b>323</b>	<b>4,505</b>
<b>Equity</b>					
Contributed equity	C7-1	2,266	2,267	(1)	2,266
Accumulated surpluses		564	539	25	564
Asset revaluation surplus	C7-2	1,826	1,527	299	1,674
<b>Total Equity</b>		<b>4,656</b>	<b>4,333</b>	<b>323</b>	<b>4,505</b>

The accompanying notes form part of these statements.

OFFICE OF THE GOVERNOR QUEENSLAND

**Statement of Changes in Equity**

For the year ended 30 June 2023

	Notes	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
<b>Balance as at 1 July 2021</b>		2,266	538	1,475	4,279
<b>Operating Result</b>					
Operating result for the year		-	26	-	26
<b>Other Comprehensive Income</b>					
Increase/(Decrease) in asset revaluation surplus		-	-	199	199
<b>Total Comprehensive Income for the Year</b>		-	26	199	226
<b>Transactions with Owners as Owners:</b>					
Net transfers in/(out) from other Queensland Government entities	C7-1	-	-	-	-
Appropriated equity injections	C7-1	-	-	-	-
<b>Net Transactions with Owners as Owners</b>		-	-	-	-
<b>Balance as at 30 June 2022</b>		2,266	564	1,674	4,505
<b>Balance as at 1 July 2022</b>		2,266	564	1,674	4,505
<b>Operating Result</b>					
Operating result for the year		-	-	-	-
<b>Other Comprehensive Income</b>					
Increase/(Decrease) in asset revaluation surplus		-	-	151	151
<b>Total Comprehensive Income for the Year</b>		-	-	151	151
<b>Transactions with Owners as Owners:</b>					
Net transfers in/(out) from other Queensland Government entities	C7-1	-	-	-	-
Appropriated equity injections	C7-1	-	-	-	-
<b>Net Transactions with Owners as Owners</b>		-	-	-	-
<b>Balance as at 30 June 2023</b>		2,266	564	1,826	4,656

The accompanying notes form part of these statements.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Statement of Cash Flows

As at 30 June 2023

	Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance * \$'000	2022 Actual \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<i>Inflows:</i>					
Service appropriation receipts		11,292	11,179	113	8,404
User charges and fees		32	-	32	36
GST input tax credits from ATO		353	-	353	255
GST collected from customers		6	-	6	6
<i>Outflows:</i>					
Employee expenses		(6,243)	(7,031)	788	(5,476)
Supplies and services		(2,768)	(4,028)	1,260	(2,453)
GST paid to suppliers		(290)	-	(290)	(251)
GST remitted to the ATO		(5)	-	(5)	(6)
Other		(32)	(24)	(8)	(29)
<b>Net cash provided by (used in) operating activities</b>	CF-1	<b>2,345</b>	<b>96</b>	<b>2,249</b>	<b>487</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<i>Inflows:</i>					
Sales of plant and equipment		39	-	39	67
<i>Outflows:</i>					
Payments for plant and equipment		(329)	(64)	(265)	(386)
<b>Net cash provided by (used in) investing activities</b>		<b>(290)</b>	<b>(64)</b>	<b>(226)</b>	<b>(319)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<i>Inflows:</i>					
Equity Injections		-	-	-	-
<i>Outflows:</i>					
Equity withdrawals		-	-	-	-
<b>Net cash provided by (used in) financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net increase (decrease) in cash and cash equivalents		2,055	32	2,023	167
<b>Cash and cash equivalents at beginning of financial year</b>		<b>2,022</b>	<b>1,662</b>	<b>360</b>	<b>1,855</b>
<b>Cash and cash equivalents at end of financial year</b>		<b>4,077</b>	<b>1,694</b>	<b>2,383</b>	<b>2,022</b>

### NOTES TO THE STATEMENT OF CASH FLOWS

#### CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2023 \$'000	2022 \$'000
<i>Operating Surplus/(deficit)</i>	-	26
Non-Cash items included in operating result:		
Depreciation and amortisation expense	242	235
Net gains on disposal of plant and equipment	(31)	(6)
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	118	-
(Increase)/decrease in inventories	(15)	25
(Increase)/decrease in prepayments	28	38
Increase/(decrease) in payables	2,015	169
Increase/(decrease) in accrued employee benefits	(12)	-
<b>Net Cash Provided / (Utilised) by Operating Activities</b>	<b>2,345</b>	<b>487</b>

The accompanying notes form part of these statements.

## SECTION 1 – ABOUT THE OFFICE AND THIS FINANCIAL REPORT

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### A1 BASIS OF FINANCIAL STATEMENT PREPARATION

#### A1-1 GENERAL INFORMATION

The Office of the Governor ("the Office") is a department for the purposes of the *Financial Accountability Act 2009*.

#### A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Office of the Governor has prepared these financial statements in compliance with section 38 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 2022.

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

No new accounting standards were adopted early and/or applied for the first time in these financial statements.

#### A1-3 PRESENTATION

##### Currency and rounding

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

##### Comparatives

Comparative information reflects the audited 2021-22 financial statements.

##### Current/non-current classification

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

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Office does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

#### A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Official Secretary and Chief Financial and Governance Officer at the date of signing the Management Certificate.

#### A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Heritage and cultural assets are measured at fair value; and
- Inventories held for distribution are measured at cost; adjusted, where applicable, for any loss of service potential.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

*For the year ended 30 June 2023*

### SECTION 1 – ABOUT THE OFFICE AND THIS FINANCIAL REPORT

---

#### **Historical cost**

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

#### **Net realisable value**

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

#### **A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the Office. The Office has no controlled entities.

#### **A2 OBJECTIVES OF THE OFFICE**

The Office is responsible for providing executive, administrative, logistical and personal support to the Governor and management of the Government House Estate.

The provision of executive, administrative, logistical and personal support to the Governor enables the Governor to exercise their statutory and constitutional, official and ceremonial, and civic and social duties. As a separate entity, the Office enables the Governor to provide independent, non-political authority to the parliamentary process.

The Office also has a custodial responsibility for the management of the Government House Estate. As the Office is responsible for the provision of a single service as outlined in the above statement, the Statement of Comprehensive Income by major services and the Statement of Assets and Liabilities by major services have not been prepared. The Office is funded for the service it delivers principally by parliamentary appropriations.



## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

## B1 REVENUE

## B1-1 APPROPRIATION REVENUE

	2023 \$'000	2022 \$'000
<b>Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result</b>		
Budgeted appropriation revenue	11,179	8,328
Lapsed appropriation	-	-
Transfers from/(to) other headings (variation in headings)	-	-
Treasurer's transfers	-	-
Unforeseen expenditure *	113	76
<b>Total appropriation receipts (cash)</b>	<b>11,292</b>	<b>8,404</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	727	228
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(2,563)	(727)
<b>Net appropriation revenue</b>	<b>9,456</b>	<b>7,905</b>
Less: Deferred appropriation payable reclassified as equity	-	-
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>9,456</b>	<b>7,905</b>
Variance between original budgeted and actual appropriation revenue	1,723	423

**Accounting Policy - Appropriation Revenue**

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity. During the year there were no Equity adjustments.

\* 2023 as a result of changed Government policy on Superannuation, and increase in Governor's Salary following Remuneration Tribunal determination

## B1-2 SERVICES RECEIVED BELOW FAIR VALUE

	2023 \$'000	2022 \$'000
Services received below fair value:		
Archival services - Queensland State Archives	40	39
<b>Total</b>	<b>40</b>	<b>39</b>

**Accounting policy - Services received below fair value**

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. The Office recognises the archival services it receives from Queensland State Archives for the storage of permanent records.

## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

**B2 EXPENSES****B2-1 EMPLOYEE EXPENSES**

	2023 \$'000	2022 \$'000
<b>Employee Benefits:</b>		
Wages and salaries	4,951	4,330
Employer superannuation contributions	522	482
Long service leave levy/expense	127	103
Annual leave levy/expense	362	321
<b>Employee Related Expenses:</b>		
Workers' compensation premium	27	25
Fringe Benefits Tax	170	142
Other	125	88
<b>Total</b>	<b>6,285</b>	<b>5,490</b>
	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Full-Time Equivalent Employees * Increase in FTE count approved by CBRC, effective from 1 July 2022	48	45

The FTE count includes Casual staff hours

**Accounting policy - Wages and salaries**

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

**Accounting policy - Annual leave**

Under the Queensland Government's Annual Leave Central Scheme a levy is made on the Office to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

**Accounting policy - Superannuation**

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

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

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

**Accounting policy - Sick leave**

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

**Accounting policy - Long service leave**

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Office 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.

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2023

## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

#### Accounting policy - Workers' compensation premiums

The Office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in (Note F1).

#### B2-2 SUPPLIES AND SERVICES

	2023 \$'000	2022 \$'000
Contracted Services	438	304
Household costs	567	320
Administration costs	1,267	1,089
Estate Operations	182	178
Travel <sup>(1)</sup>	367	147
Motor vehicle running costs	35	41
Repairs and Maintenance	104	70
<b>Total</b>	<b>2,960</b>	<b>2,150</b>

#### Disclosure - Travel

<sup>(1)</sup> 2022: Travel did not include any expenditure for overseas travel this financial year due to COVID-19 and the flood event in South East Queensland.

2023: Travel included planned international travel in July/August 2022, and unplanned travel for the Coronation of King Charles III in April/May 2023

#### B2-3 OTHER EXPENSES

	2023 \$'000	2022 \$'000
Queensland Audit Office - external audit fees for audit of the financial statements <sup>(1)</sup>	24	18
Insurance Premiums - QGIF	8	10
Loss on disposal of plant and equipment	1	48
Storage services received free of charge from Queensland State Archives <sup>(2)</sup>	40	39
<b>Total</b>	<b>73</b>	<b>116</b>

#### Audit fees

- (1) Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$24,000 (2021-22: \$20,000). There are no non-audit services included in this amount.

#### Storage Service Received Free of Charge from Queensland State Archives

- (2) The corresponding income recognised for the archival storage services provided by State Archives is shown in the Statement of Comprehensive Income.

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

## C1 CASH AND CASH EQUIVALENTS

	2023	2022	Accounting policy - Cash and cash equivalents
	\$'000	\$'000	
Cash at bank	4,077	2,022	For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.
<b>Total</b>	<b>4,077</b>	<b>2,022</b>	

## C2 RECEIVABLES

	2023	2022	Accounting policy - Receivables
	\$'000	\$'000	
GST receivable	(9)	55	Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. There is no real likelihood of impairment or credit risk. Settlement of these amounts is required within 30 days from invoice date.
Annual leave reimbursements	92	99	
Long service leave reimbursements	(28)	18	
<b>Total</b>	<b>54</b>	<b>172</b>	

## C3 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

## C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Heritage and Cultural		Plant & equipment		Work in Progress		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	2,320	2,169	1,682	1,449	-	-	4,002	3,618
Less: Accumulated depreciation	-	-	(759)	(605)	-	-	(759)	(605)
<b>Carrying amount at 30 June</b>	<b>2,320</b>	<b>2,169</b>	<b>923</b>	<b>844</b>	<b>-</b>	<b>-</b>	<b>3,243</b>	<b>3,013</b>
Represented by movements in carrying amount:								
Carrying amount at 1 July	2,169	1,970	844	621	-	130	3,013	2,721
Acquisitions	-	-	329	386	-	-	329	386
Disposals	-	-	(9)	(59)	-	-	(9)	(59)
Transfers	-	-	-	130	-	(130)	-	-
Depreciation	-	-	(242)	(235)	-	-	(242)	(235)
Net revaluation increments / (decrements) in asset revaluation surplus	151	199	-	-	-	-	151	199
<b>Carrying amount at 30 June</b>	<b>2,320</b>	<b>2,169</b>	<b>923</b>	<b>844</b>	<b>-</b>	<b>-</b>	<b>3,243</b>	<b>3,012</b>

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

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### C3-2 RECOGNITION AND ACQUISITION

#### **Accounting Policy - Recognition**

##### *Basis of capitalisation and recognition thresholds*

Items of plant and equipment (including heritage and cultural assets) with a historical cost or other value equal to or exceeding \$5,000 are capitalised in the year of acquisition.

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

The land and buildings of Government House are held in trust by the Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement.

#### **Accounting policy - Cost of Acquisition**

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

### C3-3 MEASUREMENT USING HISTORICAL COST

#### **Accounting Policy**

Plant and equipment, is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

### C3-4 MEASUREMENT USING FAIR VALUE

#### **Accounting Policy**

Heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

##### *Use of specific appraisals*

Revaluations using independent professional valuer or internal expert appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, after consultation with the Executive Management Group.

The fair values reported by the Office are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

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In 2020-21 the Office undertook a comprehensive revaluation of its heritage and cultural assets. Due to the specialised nature of the collection, the valuation was conducted by two separate valuers. The artworks were valued by MacAulay Partners and all other heritage and cultural assets, including furniture, silver and the heritage motor vehicle were valued by GRC Quantity Surveyors. These appointments were made on the recommendation of the State Valuation Services. In the interim years, in the absence of a suitable index applicable to all of the heritage and cultural assets, the advice of a suitably qualified professional is sought as to whether there has been any material movement in this class of asset. In 2022-23 the Office sought advice from Bruce Heiser Projects on the Artwork, and GRC Quantity Surveyors on the heritage and cultural assets, as a result of their advice the indexation of 3.2% was applied to the Rolls Royce, and indexation rates of between 7.1% and 15.8% was applied to remaining Heritage and Cultural Assets. No valuation movement was recognised for Artwork in the current year.

### Accounting for Changes in Fair Value

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

**Key Judgement:** The valuers appointed by the Office specialise in the valuation of assets of the type controlled by the Office.

As there is no active market for the heritage assets, certain valuation assumptions had to be made. The fair value of the heritage furnishings and fittings were determined by estimating the cost to reproduce the items including the features and materials of the original items with substantial adjustment to take into account the items' heritage restrictions and characteristics. The heritage motor vehicle was established with reference to the international market. The heritage artworks valuation included a detailed inspection of the artworks and was based on sale prices achieved for artworks of similar quality by the artist, or where there are no recent sales for a particular artist, by an artist of equivalent stature.

## C3-5 DEPRECIATION EXPENSE

### Accounting policy

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the Office.

**Key Judgement:** Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Office.

Separately identifiable components of complex assets are depreciated according to the useful lives of each component, as doing so results in a material impact on the depreciation expense reported.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Office.

For the Office's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

### Depreciation Rates

**Key Estimates:** Depreciation rates for each class of depreciable asset (including significant identifiable components):

#### Plant and Equipment:

Furniture and Fixtures (excluding heritage and cultural)	15.00%
Motor Vehicles	20.00%
Office Equipment	15.00%
Plant and Machinery	9.00 - 20.00%

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

## C3-6 IMPAIRMENT

## Accounting policy

Indicators of impairment and determining recoverable amount

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

Recognising impairment losses

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

For assets measured at cost, impairment losses are reversed through income.

## C4 INTANGIBLES AND AMORTISATION EXPENSE

The Office holds software with a historical cost of \$505,000 that was fully amortised in 2018-19.

## C5 PAYABLES

	2023	2022	Accounting policy - Payables
	\$'000	\$'000	
Sundry Accruals	72	(108)	Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of
Deferred appropriation payable to Consolidated Fund	2,563	727	applicable trade and other discounts. Amounts owing are
<b>Total</b>	<b>2,635</b>	<b>619</b>	unsecured.

## C6 ACCRUED EMPLOYEE BENEFITS

	2023	2022	Accounting policy - Accrued employee benefits
Current	\$'000	\$'000	
Annual leave levy payable	88	100	No provision for annual leave or long service leave is recognised in the Office's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB
Long service levy payable	33	33	1049 <i>Whole of Government and General Government Sector Financial Reporting</i> .
<b>Total</b>	<b>121</b>	<b>133</b>	

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

## C7-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the Office. Appropriation for equity adjustments are recognised as contributed equity by the Office during the reporting and comparative years. During the year there have been no equity adjustments.

## C7-2 REVALUATION SURPLUS BY ASSET CLASS

	\$'000	Accounting policy - Heritage and Cultural Assets
<b>Balance - 1 July 2021</b>	<b>1,475</b>	The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.
Revaluation increment/(decrement)	199	
<b>Balance - 30 June 2022</b>	<b>1,674</b>	
Revaluation increment/(decrement)	152	
<b>Balance - 30 June 2023</b>	<b>1,826</b>	



## SECTION 4 – NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1 FINANCIAL RISK DISCLOSURES****D1-1 RISK ARISING FROM FINANCIAL INSTRUMENTS****(a) Risk exposure**

Financial risk management is implemented pursuant to government and Office of the Governor policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Office. The Office provides written principles for overall risk management, as well as policies covering specific areas.

The Office's activities expose it to limited financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the Office may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Office is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the Office may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Office is exposed to liquidity risk in respect of its payables (Note C5).

**(b) Risk measurement and management strategies**

The Office measures risk exposure using the following methods.

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis, earnings at risk	The Office manages credit risk on an ongoing basis by monitoring all funds owed on a timely basis. The Office does not have any past due but not impaired or impaired financial assets.
Liquidity risk	Sensitivity analysis	The Office manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Office has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

## SECTION 4 – NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

## D1-2 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the Office. They represent the contractual maturity of financial liabilities, calculated based on the undiscounted cash flows relating to the liabilities at reporting date.

Financial liabilities	2023	Contractual maturity			2022	Contractual maturity		
	Total	< 1 Yr	1 - 5 Yrs	> 5 Yrs	Total	< 1 Yr	1 - 5 Yrs	> 5 Yrs
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payables	2,635	2,635	-	-	619	619	-	-
Total	2,635	2,635	-	-	619	619	-	-

## D2 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the Office's activities or have no material impact on the Office.

## SECTION 5 – NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

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### E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the office's actual 2022-23 financial results and the original budget presented to Parliament. The 2022-23 Service Delivery Statements (SDS) does not include a budgeted balance sheet or budgeted statement of cash flows, as such no disclosure of budget to actual variances is required for these financial statements. However, this does not extend to the budget to actual disclosures for the statement of comprehensive income, provided below.

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

<i>Appropriation revenue</i>	Actual appropriation revenue was lower than budget due to savings as a result of the deferral of commitments to 2023/24.
<i>Employee expenses</i>	Actual employee expenses was lower than budget due to staff vacancies, and recruitment delays during the year.
<i>Depreciation</i>	Depreciation was higher during the year due to the useful life reassessment for security assets in 2022/23 and acquisition of other assets during the year.

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

<i>Cash and cash equivalents:</i>	Funds received during 2022/23 have been carried forward in line with commitments
<i>Plant and equipment</i>	Plant and Equipment movements includes depreciation and new assets acquired
<i>Heritage and cultural assets</i>	Heritage & Cultural Assets have been revalued in line with the periodic assessment.
<i>Payables</i>	Increase in carry forward funds against commitments.

#### E1-3 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF CASH FLOWS

<i>Appropriation receipts</i>	Increase due to additional funding for infrastructure assets, these assets have not been completed this financial year requiring the appropriation received during 2023/24 to be carried forward.
<i>Employee expenses</i>	Actual employee expenses was lower than budget due to staff vacancies, and recruitment delays during the year.
<i>Supplies and services</i>	Planned expenditure on projects was delayed requiring the carry forward to the 2023/24 financial year.

SECTION 6 – OTHER INFORMATION

## F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

### Details of key management personnel

The Office of the Governor is an independent entity that provides executive, administrative and logistical support to enable the Governor to effectively exercise the constitutional powers and responsibilities of office. The autonomous nature of the Office is consistent with the Governor's role to function with political neutrality. As such there is no Minister identified as part of the Office's KMP.

The following details for KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2021-22 and 2022-23. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Official Secretary	Overall efficient, effective and economical administration of the Office
Deputy Official Secretary	Strategic management of the Governor's program and service delivery
Chief Financial and Governance Officer	Efficient and effective financial administration and governance of the Office

### KMP Remuneration Policies

Remuneration policy for the Office's KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*). Individual remuneration and terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;

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

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

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

### Remuneration expenses

The following disclosures focus on the expenses incurred by the Office that is attributable to KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income. No member of the KMP receives a performance bonus or payment.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

For the year ended 30 June 2023

### SECTION 6 - OTHER INFORMATION

#### 2022-23

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	247	-	6	28	-	281
Deputy Official Secretary	196	-	4	21	-	221
Chief Financial and Governance Officer	135	-	3	17	-	155
<b>Total Remuneration</b>	<b>578</b>	<b>-</b>	<b>13</b>	<b>66</b>	<b>-</b>	<b>657</b>

#### 2021-22

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	239	-	4	27	-	270
Deputy Official Secretary	182	-	3	19	-	204
Chief Financial & Governance Officer - to Sept 2021	30	-	-	2	-	32
Chief Financial & Governance Officer - from Sept 2021	94	-	3	41	-	138
<b>Total Remuneration</b>	<b>545</b>	<b>-</b>	<b>10</b>	<b>89</b>	<b>-</b>	<b>644</b>

## F2 RELATED PARTY TRANSACTIONS

### Transactions with people/entities related to KMP

There were no transactions with people or entities related to KMP of the Office during 2022-23.

### Transactions with other Queensland Government-controlled entities

The Office's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C7-1), both of which are provided in cash by Queensland Treasury.

The Office receives information technology support services from the Department of the Premier and Cabinet, on a cost recovery basis.

The Office receives other Corporate Services support in relation to payroll and financial systems from the Queensland Parliamentary Services also, on a cost recovery basis.

**SECTION 6 – OTHER INFORMATION**

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**F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY**

**Changes in accounting policies**

The Office did not change any accounting policies during 2022-23.

**Accounting Standards early adopted for 2022-23.**

No Australian Accounting Standards have been early adopted for 2022-23.

**Accounting standards applied for the first time**

No new accounting standards are applicable for the first time in 2022-23.

**F4 TAXATION**

The Office 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 Office. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C1).

**F5 CONTINGENT LIABILITY**

The Office is subject to an ongoing WorkCover claim in regards to a former employee. At the date of signing these financial statements any liability arising out of the claim cannot be reasonably measured as the Office is appealing the decision made by WorkCover to the Industrial Relations Commission.

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2022

#### SECTION 6 – MANAGEMENT CERTIFICATE

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These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Governor for the financial year ended 30 June 2023 and of the financial position of the Office at the end of that year; and

The *Official Secretary*, as the *Accountable Officer* of the Office of the Governor, acknowledges responsibility under s.7 and s.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.



Gavin Kelly CPA  
Chief Financial and Governance Officer

15 August 2023



KATE HASTINGS  
Official Secretary

15 August 2023

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Governor

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Office of the Governor.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

#### Basis for opinion

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

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

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

#### Responsibilities of the department for the financial report

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

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

#### Auditor's responsibilities for the audit of the financial report



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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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.

### Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- c) I received all the information and explanations I required.
- d) 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 department's transactions and account balances to enable the preparation of a true and fair financial report.



Brendan Worrall  
Auditor-General

15 August 2023

Queensland Audit Office  
Brisbane



# Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Opposite inside front cover
<b>Accessibility</b>	Table of contents	ARRs – section 9.1	Table of Contents
	Glossary		Not applicable
	Public availability	ARRs – section 9.2	www.govhouse.qld.gov.au
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Inside front cover
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Inside front cover
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Inside front cover
<b>General information</b>	Introductory Information	ARRs – section 10	Official Secretary's Summary
<b>Non-financial performance</b>	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Not applicable
	Agency objectives and performance indicators	ARRs – section 11.2	Report on Performance
	Agency service areas and service standards	ARRs – section 11.3	Report on Performance
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1	Financial Overview
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1	Executive Management Group
	Executive management	ARRs – section 13.2	Executive Management Group
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Not applicable
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	Report on Performance
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	Not applicable
	Queensland public service values	ARRs – section 13.6	Not applicable
<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1	Corporate Governance
	Audit committee	ARRs – section 14.2	Corporate Governance
	Internal audit	ARRs – section 14.3	Corporate Governance
	External scrutiny	ARRs – section 14.4	Independent Auditor's Report
	Information systems and recordkeeping	ARRs – section 14.5	Corporate Governance
	Information Security attestation	ARRs – section 14.6	Not applicable
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1	Corporate Governance & Report on Performance
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Report on Performance
<b>Open Data</b>	Statement advising publication of information	ARRs – section 16	Not applicable
	Consultancies	ARRs – section 31.1	Financial Overview
	Overseas travel	ARRs – section 31.2	Financial Overview
	Queensland Language Services Policy	ARRs – section 31.3	Not applicable
<b>Financial statements</b>	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Management Certificate
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Independent Auditor's Report

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies



GOVERNMENT HOUSE  
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