Australian Government
Great Barrier Reef Marine Park Authority

Reef Authority

ANNUAL REPORT

2025–26



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This report can be viewed from www.reefauthority.gov.au/reef-authority-annual-report
Prepared by: Great Barrier Reef Marine Park Authority (Reef Authority)
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The Reef Authority acknowledges the expertise, wisdom, and enduring connections that have informed the guardianship of the Reef for millennia. We pay our respects to the Traditional Owners as the first managers of this Land and Sea Country, and value their traditional knowledge which continues to inform the current management and stewardship of the Reef for future generations.



Nautilus Shell Artwork © 2023 by Laurence Gibson, Yalanji Arts, Mossman Gorge

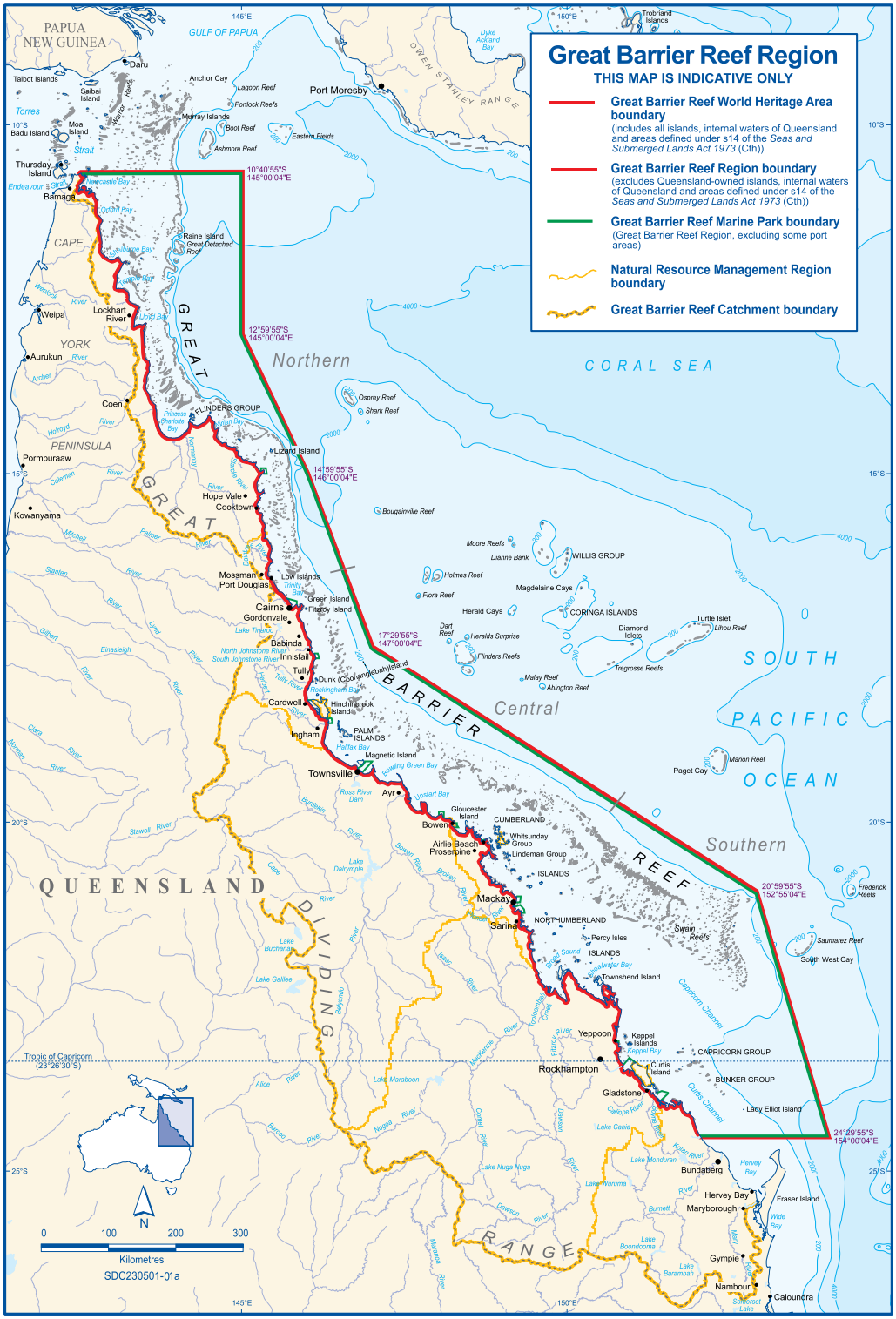


Figure 1: Map of the Great Barrier Reef Region

Letter of transmittal

Great Barrier Reef Marine Park Authority
PO Box 1379
TOWNSVILLE QLD 4810

22 September 2026

The Hon Murray Watt
Minister for the Environment and Water
PO Box 6100
Senate
Parliament House
CANBERRA ACT 2600

Dear Minister

In accordance with subsection 53 of the *Great Barrier Reef Marine Park Act 1975* (Marine Park Act), I am pleased to submit the Annual Report of the Great Barrier Reef Marine Park Authority (Reef Authority) for the year ending 30 June 2026.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Australian Parliament.

This report includes the entities audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the entities annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG(2), of the *Public Governance, Performance and Accountability Rule 2014*, I certify that:

- the agency prepared fraud and corruption risk assessments and fraud and corruption control plans
- the agency had appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I took all reasonable measures to appropriately deal with fraud relating to the agency.

In submitting this annual report, I would also like to acknowledge the continued hard work of the Reef Authority's staff in delivering against our purpose and objectives.

Yours sincerely



Jameelie Fletchett
Acting Chief Executive Officer

Table of contents

Part 1:	**Introduction**	**1**
	About this annual report	2
	Chief Executive Officer review	3
Part 2:	**Overview of the Reef Authority**	**5**
	Purpose	6
	Functions	6
	Organisational structure	7
	Outcomes and programs	8
	Accountable authority	8
Part 3:	**Report on the performance of the entity**	**9**
	Annual performance statements	10
	Statement of preparation	11
	An integrated planning and reporting system	12
	Annual performance statements overview	14
	Targets and composite measures	14
	Continuous improvement	14
	Corporate performance results	15
	Financial performance results	37
	Independent auditors report	38
	Statement by the accountable authority and Chief Financial Officer	40
	Annual financial statements	41
Part 4:	**Management and accountability**	**71**
	Corporate governance	72
	Senior management committees	73
	The Marine Park Authority Board	73
	Advisory Committees	73
	Audit and Risk Management Committee	75
	Management of human resources	77
	Asset management	87
	Strategic Commissioning Framework	88
	Other mandatory information	88
Part 5:	**Appendices**	**91**
	Appendix A: Financial resource statement	92
	Appendix B: Ecologically sustainable development and environmental performance	93
	Appendix C: Queensland Government financials	97
Part 6:	**Aids to access**	**113**
	Abbreviations and acronyms	114
	List of requirements	115
	Alphabetical index	121

List of tables

Table 1:	Accountable authority	8
Table 2:	Senior executive appointments and long-term acting at the Reef Authority, 2025–26	8
Table 3:	Results summary, 2025–26	14
Table 4:	Members of the Marine Park Authority Board and their respective roles, 2025–26	73
Table 5:	The Audit and Risk Management Committee members, 2025–26	75
Table 6:	Public Service Act 1999 Employment arrangements 2025–26:	78
Table 7:	All ongoing employees, 2024–25	79
Table 8:	All ongoing employees, 2025–26	79
Table 9:	All non-ongoing employees, 2024–25	80
Table 10:	All non-ongoing employees, 2025–26	80
Table 11:	Public Service Act 1999 ongoing employees, 2024–25	81
Table 12:	Public Service Act 1999 ongoing employees, 2025–26	82
Table 13:	Public Service Act 1999 non-ongoing employees, 2024–25	83
Table 14:	Public Service Act 1999 non-ongoing employees, 2025–26	84
Table 15:	Public Service Act 1999 employees by full-time and part-time status, 2024–25	84
Table 16:	Public Service Act 1999 employees by full-time and part-time status, 2025–26	85
Table 17:	Public Service Act 1999 employment type by location, 2024–25	85
Table 18:	Public Service Act 1999 employment type by location, 2025–26	85
Table 19:	Public Service Act 1999 Indigenous employment, 2024–25	86
Table 20:	Public Service Act 1999 Indigenous employment, 2025–26	86
Table 21:	Public Service Act 1999 employment salary ranges by classification level (minimum/maximum)	86
Table 22:	Non-SES Reef Authority Legal Officers employment salary ranges by classification level (minimum/ maximum) in the current report period, 2025-26	86
Table 23:	Information about remuneration for senior executives	87

List of figures

Figure 1:	Map of the Great Barrier Reef Region	iv
Figure 2:	Organisational structure as of 30 June 2026	7
Figure 3:	The Reef Authority's purpose, key activities, performance measures and PBS measure, 2025-26	13
Figure 4:	Long-term trend – compliance delivery in the Great Barrier Reef World Heritage Area	17
Figure 5:	Total number of reported offences – long-term trend	18
Figure 6:	Total recreational fishing offences	18
Figure 7:	Total commercial fishing offences (including unattached dories)	18
Figure 8:	Overview of 2025-26 CoTS Control Program operations and outcomes	23
Figure 9:	The Reef Authority's governance framework	72

PART 1

INTRODUCTION

About this annual report

This annual report details the performance of the Great Barrier Reef Marine Park Authority (Reef Authority) in 2025–26.

Our report contains a performance statement against criteria specified in the Australian Government Department of Climate Change, Energy, the Environment and Water Portfolio Budget Statements 2025–26, as well as the Reef Authority's *Corporate Plan 2025–26*. The report also complies with the requirements set out by the Australian Government Department of Finance in its Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities.

Contents of this report

- **Part 1** describes the purpose and structure of the report and presents the Chief Executive Officer's review of the Reef Authority's activities and performance in 2025–26.
- **Part 2** provides an overview of the Reef Authority, including our purpose, functions, organisational structure, and administered outcome and program.
- **Part 3** reports on the Reef Authority's performance during the reporting period, including annual performance statements and financial performance results.
- **Part 4** outlines the Reef Authority's management and accountability arrangements, including corporate governance, workforce management, financial compliance, procurement and reporting obligations.
- **Part 5** contains appendices, including information required under other Acts and Instruments, as well as supplementary information supporting the annual report.
- **Part 6** contains a glossary of acronyms and abbreviations, a list of requirements and an alphabetical index.

Chief Executive Officer review

I am pleased to present the Reef Authority's Annual Report for 2025–26.

This year highlighted both the resilience of the Great Barrier Reef and the scale of the challenges it faces. Climate change, extreme weather events, below target water quality and cumulative human impacts continue to place significant pressure on one of the world's most remarkable natural assets. These challenges reinforce the need for coordinated action, strong partnerships and adaptive management to protect the Reef's environmental, cultural, social and economic values for future generations.

Throughout the year, the Reef Authority continued to deliver its responsibilities under the *Great Barrier Reef Marine Park Act 1975* (Marine Park Act), working closely with Traditional Owners, governments, industry, researchers, communities and international partners. The Australian Government's ongoing commitment to Reef protection, reaffirmed through the 2025–26 Federal Budget, provided $34.9 million for Reef Authority-led programs, including the Crown-of-thorns Starfish Control Program, Eye on the Reef, the Tourism Reef Protection Initiative and the Reef Joint Field Management Program.

The Crown-of-thorns Starfish Control Program remains one of the Reef Authority's most significant resilience interventions. During the year, the program's 7-vessel fleet delivered 1,295 days at sea and 20,471 dive hours, surveying and culling some 65,000 coral-eating crown-of-thorns starfish across 220 reefs. Beyond protecting coral ecosystems, the program supports approximately 140 jobs, with 17% of the total contracted hours delivered by Indigenous people, creating valuable training, employment and capacity-building opportunities for First Nations peoples.

Partnerships with Traditional Owners remain central to our work and the Reef's future. Through Traditional Use of Marine Resources Agreements, co-management initiatives and Indigenous-led conservation programs, we continue to support the leadership, knowledge and cultural connections that have sustained the Reef for millennia.

During the year, we expanded opportunities for Traditional Owner participation in Reef management and strengthened collaborative approaches across Sea Country through programs including the Reef Joint Field Management Program and Southern Plan of Management.

This commitment to partnership was also reflected in the review of the *Reef 2050 Long-term Sustainability Plan* (Reef 2050 Plan). As a key delivery partner in this nationally significant framework, the Reef Authority is helping shape the next phase of Australia's long-term strategy for Reef protection. Partner and stakeholder engagement, including Traditional Owner information sessions, regional roundtables and targeted discussions across Reef communities, is informing the review by identifying emerging challenges and bringing forward the priorities and aspirations of those most closely connected to the Reef.

Building resilience in a changing climate remained a major focus throughout the year. In October, the Reef Authority hosted the 2025 Reef Forum in Townsville, bringing together 56 key partners and stakeholders to explore the future of resilience-based management. Discussions highlighted that business-as-usual approaches will not be sufficient under future climate conditions and emphasised the need for adaptive, informed and collaborative management. The Forum's outcomes were reflected in the May 2026 Budget and will help guide future management decisions, including ongoing collaboration with the Reef Restoration and Adaptation Program and the review of the Reef 2050 Plan.

Science and evidence continued to underpin effective Reef management. During the year, we further modernised our operations through advances in technology that are improving our understanding of changing environmental conditions and supporting more informed, targeted management decisions across the Reef.

The importance of evidence-based decision-making was highlighted through the

Australian Coral Reef Society's 2025 annual conference in Townsville, which brought together researchers, Traditional Owners, policymakers and practitioners to explore how science, policy and management can work together to address the challenges facing coral reefs in Australia and globally.

Our Reef Joint Field Management Program continued to deliver critical conservation and compliance outcomes across the Marine Park. During 2025-26, the program delivered 932 dedicated compliance days, supported using drone, emerging technologies, remote sensing, vessel tracking and aerial surveillance technologies. Together, these capabilities enhanced the detection of potential non-compliance, strengthened evidence collection and enabled officers to target compliance activities more effectively. These combined efforts strengthened our ability to protect vulnerable habitats and species while maintaining a strong compliance presence across one of the world's largest marine protected areas.

The Reef Authority continued to work closely with the tourism industry, recognising its important role in providing responsible access to the Reef, delivering site stewardship and helping millions of visitors understand and value this World Heritage Area. Programs such as Master Reef Guides, the High Standard Tourism Operator Program and the Tourism Reef Protection Initiative are helping connect millions of visitors with the Reef while supporting practical conservation outcomes and building greater public awareness of Reef protection.

We marked another important milestone with the Great Barrier Reef Aquarium redevelopment project. During the year, members of the Parliamentary Standing Committee on Public Works visited Townsville to inspect the project and expressed strong support for its potential as a significant economic, education and tourism asset for North Queensland. Subject to final approvals, the project will progress to the next phase of development.

We also completed our first Innovate Reconciliation Action Plan. Over the past 2 years, the plan has guided meaningful progress in strengthening relationships, deepening cultural understanding and embedding respectful practices across the organisation. While there is more work to do, these achievements provide a strong foundation for our ongoing reconciliation journey.

What gives me confidence for the future is the commitment shown by those who care for and depend on the Reef. Across Traditional Owner communities, governments, industry, science, tourism and the broader community, we continue to see stronger collaboration, innovation and a shared determination to safeguard this globally significant ecosystem.

While recent assessments highlight areas of recovery and improvement, climate change remains the greatest threat to the Great Barrier Reef and continues to shape its long-term outlook. Our role remains clear: to reduce pressures where we can, strengthen resilience, and ensure decisions are informed by the best available science, knowledge and evidence.

Looking ahead, the Reef Authority will continue to strengthen science-based management, deepen partnerships and invest in innovative approaches that support Reef resilience. We remain focused on delivering practical, measurable outcomes that contribute to the long-term protection and sustainability of the Great Barrier Reef.

The Great Barrier Reef has always been a place of extraordinary beauty, connection and wonder. Protecting it is both a responsibility and a privilege. I thank our staff, Traditional Owners, partners, stakeholders and communities for their dedication throughout the year. Together, we are helping ensure that future generations can continue to experience and benefit from one of the world's most extraordinary natural wonders.

Josh Thomas
Chief Executive Officer

PART 2

OVERVIEW OF THE REEF AUTHORITY

Purpose

The Reef Authority is a non-corporate Commonwealth statutory authority, established under the *Great Barrier Reef Marine Park Act 1975 (*Marine Park Act). As a regulator, we are responsible for protecting and managing the environment, biodiversity, and heritage values of the Great Barrier Reef Region (the Region).

Our purpose is: The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Great Barrier Reef Marine Park (Marine Park).

Functions

The functions of the Reef Authority are set out in the Marine Park Act and include:

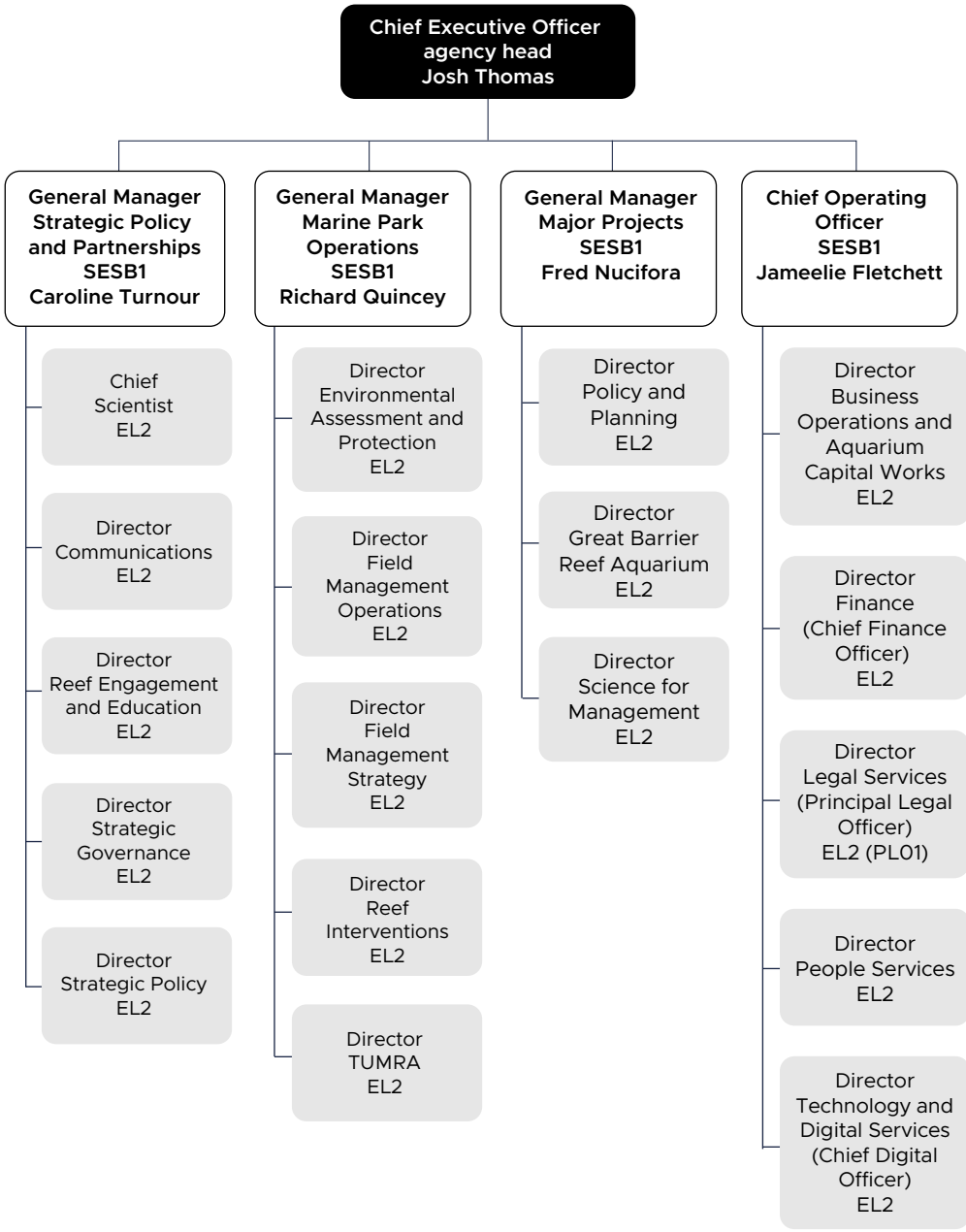
- providing for the long-term protection and conservation of the environment, biodiversity and heritage values of the Region
- allow ecological sustainable use of the Region for purposes of public enjoyment and appreciation, public education about and understanding of the Region, recreational, economic and cultural activities, research in relation to the natural, social, economic and cultural systems and value of the Region
- encourage engagement in the protection and management of the Region
- assist in meeting Australia's international responsibilities in relation to the environment and protection of world heritage (especially Australia's responsibilities under the World Heritage Convention)
- planning and managing the Marine Park
- regulating the use of the Marine Park through zoning plans, permissions and other management arrangements
- advising the Australian Government on matters relating to the protection and management of the Great Barrier Reef.

In carrying out its functions, the Reef Authority partners with Traditional Owners, scientists, industries, businesses, community groups, and government agencies at local, state and federal levels. We incorporate input and expertise from specialists and technical leads, and community advisory groups into our management process. These collaborative efforts build on existing foundations to protect the environmental, biodiversity, heritage and cultural values, and promote ecologically sustainable use of the Great Barrier Reef.

The Reef Authority's management contributes to the delivery of the Australian and Queensland governments' *Reef 2050 Long-term Sustainability Plan* (Reef 2050 Plan).

Organisational structure

Figure 2: Organisational structure as of 30 June 2026



Outcomes and programs

The Reef Authority's outcome statement and program as outlined in the Portfolio Budget Statement are:

- **Outcome 1:** The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Marine Park.
- **Program 1.1:** Protects and manages the environment, biodiversity and heritage values of the Region and ensures the ecologically sustainable use and benefits of the Marine Park for current and future generations.

Accountable authority

The Chief Executive Officer (CEO) is responsible for the day-to-day operations of the Reef Authority and is the accountable authority for the purposes of the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act) and the *Public Service Act 1999* (Cth) respectively. Details of the accountable authority during the reporting period are shown in Table 1.

Table 1: Accountable authority

		Period as the accountable authority or member within the reporting period	
Name	**Position title/ Position held**	**Start date**	**End date**
Josh Thomas	Chief Executive Officer	01 July 2025	30 June 2026
Fred Nucifora	Acting Chief Executive Officer	22 December 2026	16 January 2026
Caroline Turnour	Acting Chief Executive Officer	07 April 2026	10 April 2026

Note: The accountable authority of the Reef Authority for the reporting period 1 July 2025 to 30 June 2026 was Josh Thomas, Chief Executive Officer (CEO).

In 2025–26 the Executive Management Group comprised the CEO and 4 Senior Executive Service (SES) Band 1 officers, who led the following branches:

- Strategic Policy and Partnerships
- Marine Park Operations
- Major Projects
- Corporate Services

Table 2: Senior executive appointments and long-term acting at the Reef Authority, 2025–26

Branch	Name	Start date	End date
Strategic Policy and Partnerships	Caroline Turnour	01 July 2025	30 June 2026
Marine Park Operations	Richard Quincey	01 July 2025	30 June 2026
Major Projects	Fred Nucifora	01 July 2025	30 June 2026
Corporate Services	Jameelie Fletchett	01 July 2025	30 June 2026

PART 3

REPORT ON THE PERFORMANCE OF THE ENTITY

Annual performance statements

The 2025–26 financial year was marked by strong partnerships, innovation and a shared commitment to the future of the Great Barrier Reef.

With the 50th year milestone of Marine Park management, we reflected on the legacy of those who have helped protect the Reef, including a special visit from the Reef Authority's first employee and inaugural Executive Officer, Rod Williams, for a staff Q&A event.

While we acknowledge the past, our focus remains firmly on the next generation of Reef protection.

Through close collaboration with our field management partners, we strengthened our ability to detect and respond to illegal activities, reinforcing the integrity of Marine Park zoning while supporting sustainable access for those who do the right thing. This included trialling drones and emerging technologies to enhance surveillance and expand our operational reach during the peak summer period through automated detection, improved evidence collection, and real-time alerts to our compliance teams.

The Reef Authority also hosted a high-level IUCN delegation, including Director General Dr Grethel Aguilar and Director of World Heritage Tim Badman, for technical briefings and on-Reef engagement, showcasing Australia's integrated approach to managing the Great Barrier Reef World Heritage Area.

The delegation included an immersive learning day at Moore Reef, highlighting Traditional Owner perspectives, tourism site stewardship, philanthropy, field management, and the important role resilience-based management plays in the protection of the Great Barrier Reef World Heritage Area.

The Reef Guardian program continued to grow its reach and influence during the year. Fraser Coast Regional Council joined the Reef Guardian Council Program, bringing membership to 21 councils representing more than 1.2 million people and over 76% of the Reef catchment. Through the program, councils partner with the Reef Authority to drive local action on climate change, water quality, habitat restoration and community engagement.

The year also marked a major milestone for the Reef Guardian Schools program, with Regents Park State School becoming the 500th school to join the network. Since launching in 2003, the program has grown from 4 pilot schools into a global environmental stewardship initiative, now engaging more than 270,000 students across 13 countries. Together, these achievements highlight the growing impact of the Reef Guardian program in fostering community leadership and environmental stewardship from local communities to the global stage.

Partnerships remained central to our success. We expanded opportunities for Traditional Owner participation in Reef management, completed our first Innovate Reconciliation Action Plan, strengthened collaboration across Sea Country, and welcomed new members to our Board and advisory committees, bringing fresh perspectives to Reef governance.

Together, these achievements – among many others – highlight the enduring strength of the Reef Authority's people, partnerships and shared commitment to safeguarding the Great Barrier Reef for future generations

Statement of preparation

As the acting accountable authority of the Reef Authority, I present the 2025–26 annual performance statement of the Reef Authority, as required under paragraph 39(1)(a) of the PGPA Act and the Marine Park Act. In my opinion, the annual performance statements:

- accurately present the entity's performance in the reporting period, and
- comply with subsection 39(2) of the PGPA Act.



Signature

Jameelie Fletchett
Acting Chief Executive Officer

An integrated planning and reporting system

At a corporate and operational level, the Reef Authority uses an integrated planning and reporting approach that continues to evolve and mature over time. This annual performance statement focuses on the Reef Authority's recent performance against delivery initiatives and performance measures set out in the Portfolio Budget Statements (PBS) and *Corporate Plan 2025–26*.

Our purpose and performance measures should be read together: they set our strategic direction and priorities; provide context on what we deliver on an annual basis through an approved annual operating plan; and guide the way we work to deliver our key programs and activities.

The PGPA Act, Public Governance, Performance and Accountability Rules, the Department of Finance's Resource Management Guides, and the 3 key components of the Commonwealth Performance Framework — the PBS, Corporate Plan and annual performance statements — underpin our corporate planning.

Our approach to best practice regulation is based on the 3 key principles of the Commonwealth Regulator Performance — continuous improvement and building trust, risk-based and data-driven, and collaboration and engagement.

Portfolio Budget Statements 2025–26:

- **Outcome 1:** The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park.
- **Program 1.1:** Protects and manages the environment, biodiversity, and heritage values of the Great Barrier Reef Region (the Region), and ensures the ecologically sustainable use and benefits of the Marine Park for current and future generations.

Corporate Plan 2025–26 key activities:

- **Key activity 1:** Protect the Reef through in-field activities and regulation to safeguard its unique environment while allowing ecologically sustainable use.
- **Key activity 2:** Adapt our management to protect the Reef's resilience in response to a changing climate and other pressures.
- **Key activity 3:** Foster a culture of Reef stewardship through strong partnerships, strategic engagement, and education programs.

The Reef Authority assesses its performance against Outcome 1 of the PBS 2025–26 using the performance measures in the PBS 2025–26 and our *Corporate Plan 2025–26*. The performance measures are mapped against our 3 key activities (as shown in Figure 3).

Figure 3: The Reef Authority's purpose, key activities, performance measures and PBS measure, 2025–26

Reef Authority purpose (Outcome 1)

The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park.

Key activities	Performance measures	A	PA	NA
1. Protect the Reef through in-field activities and regulation to safeguard its unique environment while allowing ecologically sustainable use.	1.1 Probability that coral trout biomass in Marine Park green zones exceeds that of General Use blue zones, as an indicator for Reef health.	✓		
	1.2 (a) Number of dedicated compliance days completed in the Marine Park. (b) Number of offences detected in the Marine Park. (c) Number of high and very high-risk offences detected in the Marine Park.		✓	
	1.3 Permit applications, for activities in the Marine Park requiring a permission, are decided in accordance with the service charter.	✓		
	1.4 Environmental Management Charge, paid by visitors on commercial vessels, is received in accordance with the Great Barrier Reef Regulations.	✓		
2. Adapt our management to protect the Reef's resilience in response to a changing climate and other pressures.	2.1 Crown-of-thorns starfish (CoTS) densities are at sustainable levels in the cull sites on targeted reefs that are actioned for surveillance and culling operations.	✓		
	2.2 Enhance spatial management of the southern Great Barrier Reef through the development of the Southern Plan of Management.		✓	
	2.3 Reduce Reef Authority reportable direct and indirect greenhouse gas emissions	✓		
	2.4 Cumulative number of citations from the *2019 Great Barrier Reef Outlook Report* onwards.		✓	
3. Foster a culture of Reef stewardship through strong partnerships, strategic engagement, and education programs.	3.1 Participants in Reef Authority education and engagement programs are taking actions to support the Reef's long-term protection.	✓		
	3.2 Reef Authority online communication tool usage (a) Websites (b) Social media channels	✓		
	3.3 Improved trust level sentiment score		✓	
	3.4 Number of Traditional Owner groups with formal partnerships in place	✓		
	3.5 Percentage of Marine Park coastline covered by Traditional Use of Marine Resources Agreements	✓		
PBS measure	Proportion of Reef Joint Field Management Program annual business plan targets achieved or with significant progress in 2025–26.	✓		

A = Achieved, PA = Partially achieved, NA = Not achieved

Annual performance statements overview

Overall, the Reef Authority performed strongly against the performance measures set out in the *Corporate Plan 2025-26* across its 3 key activity areas, as well as the PBS measure. Of the 14 measures reported, the Reef Authority achieved the target for 10 measures and partially achieved the target for the remaining 4. Table 3 provides a summary of results against each performance measure across the 3 key activities, with detailed analysis for each measure provided on pages 15–36.

Table 3: Results summary, 2025–26

Result	Key activity 1	Key activity 2	Key activity 3	PBS	Total
Achieved	3	2	4	1	10
Partially achieved	1	2	1		4
Not achieved					0

Targets and composite measures

Targets against individual performance measures are identified, and a 'tolerance' rating scale is set to evaluate the achievement for each performance measure, where reasonable. It is important to note the target can be affected by a variety of influences, including operating changes (management) and environmental (natural).

Continuous improvement

As part of the Reef Authority's commitment to continuous improvement, the agency reviewed its key activities and performance measures in preparation for the *Corporate Plan 2025–26*. Our key activities remained consistent with those presented in the PBS 2025–26 and our performance measures remained largely consistent with last year, however some were remapped to align with key activities. This annual report includes 13 performance measures and one performance measure against the PBS for the reporting periods 2025–29, consistent with the *Corporate Plan 2025–26*. A summary of the changes from last year can be found in the Reef Authority's *Corporate Plan 2025–26*, Appendix A.

Corporate performance results

Key activity 1:

Protect the Reef through in-field activities and regulation to safeguard its unique environment while allowing ecologically sustainable use.

Performance measure 1.1	Prior year's result	2025–26		
		Target	Result	Outcome
Probability that coral trout biomass in Marine Park green zones exceeds that of General use blue zones, as an indicator of Reef health.	99.9%	95%	100%	**Achieved**

Methodology and data source
The Australian Institute of Marine Science (AIMS) Long-Term Monitoring Program (LTMP) surveys between 80 and 130 reefs in northern, central, and southern areas of the Marine Park for coral trout biomass and other aspects of coral reef health. Previously undertaken every second year, this data is now available yearly following the release of the AIMS LTMP annual report. The intent is to track the likelihood that coral trout biomass is higher in no-take zones. More detailed comparison information is being evaluated in partnership with AIMS for future reporting metrics. It is important to note that data may not be available at the time of reporting and therefore may be reported outside of reporting timeframes (or be for a reporting period that does not neatly align with the annual performance reporting framework as it's dependent on the monitoring timeframe and publishing of results). Data is collected from the AIMS LTMP database.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Not applied for this measure		

Analysis of performance:

In the previous year, analysis confirmed that probability remains high that coral trout biomass in green (no-take) zones exceeds that in General Use blue zones, reinforcing the effectiveness of zoning as a key management tool. Independent research continues to show that no-take zones support significantly larger coral trout populations, even with year-to-year variation driven by cyclones, bleaching and crown-of-thorns starfish outbreaks. These results demonstrate that zoning is achieving its intended outcomes as an indicator of Reef health, by sustaining key fish populations that are critical to ecological resilience.

Performance measure 1.2	Prior year's result	2025–26		
		Target	Result	Outcome
(a) Number of dedicated compliance days completed in the Marine Park	1,109 days	1,000 days	932 days	**Partially achieved**
(b) Number of offences detected in the Marine Park	1,273 offences The long-term trend toward a decrease was maintained.	Maintain the decreasing 5-year trend	1,180 offences	
(c) Number of high and very high-risk offences detected in the Marine Park.	533 (high risk) 0 (very high risk)	Decreasing	441 (high risk) 0 (very high risk)	

Methodology and data source

(a) The data is taken from the planned compliance schedules, undertaken quarterly by the Compliance Operation Group, which is part of the Field Management Program and includes representatives from the Reef Authority, Queensland Parks and Wildlife Services, and Queensland Boating and Fisheries Patrol. The scheduling is informed through the compliance risk framework, analysis of intelligence and compliance data, and reviewing the performance of previous quarterly compliance activities against the set objectives.

Data is collected through the Field Reporting System (FRS), which is a digital platform that is used by the Field Management Program to record field activities, including compliance patrolling in the Great Barrier Reef World Heritage Area. The FRS allows for in-field capture of incident reporting, public contacts, sightings (use), and intelligence collection. The system is a primary source of business intelligence for the Field Management Program.

(b)(c) The narrative regarding the status of compliance in the Great Barrier Reef World Heritage Area is developed throughout the year. Long-term trend (5+years) information is provided in broader performance reporting to strengthen program analysis and support strategic planning. Overall, the annual targets are 'decreasing' as part of longer-term trend targets. Additionally, data and analysis of non-compliance is provided. This allows for a measure of the level of threats posed to the values of the Great Barrier Reef World Heritage Area and the performance of the compliance program's efforts to mitigate. As part of our compliance reporting, we also track the number of high and very high-risk offences detected in the Marine Park. The criteria for what are considered high and very high-risk is set through the annual Compliance Risk Plan. Tracking this on an annual basis provides valuable information for the compliance program and provides visibility on the significance of the offences reported on each year.

Data is collected and stored through the Field Management Program's compliance management system (database) and the Permits Compliance database. The data is analysed each quarter and reported through the Compliance Quarterly Report. The high and very-high risk offence types are defined within the annual Compliance Risk Assessment which is updated each financial year.

Tolerances		
Achieved	**Partially achieved**	**Not achieved**
(a)(b) Targets are met	At least one target is met or partially met	No targets are met, or partially met
(c) Tolerances not applied for this measure		

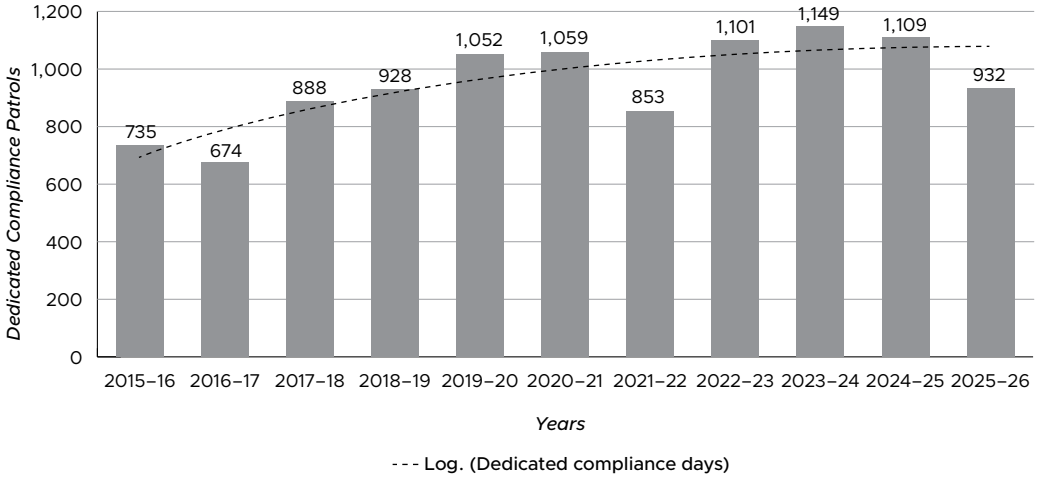
1.2 (a) Analysis of performance:

There were 932 dedicated compliance patrol days delivered during 2025–26. The reduced delivery is due to pressures on the Reef Joint Field Management Program 2025–26 delivery priorities and severe and prolonged monsoonal weather across Queensland during summer. This year's result is 122 days (12%) below the average of the previous 5 years.

The program continued to prioritise intelligence-led operations targeting the highest risks to the Reef. At the same time, significant investment was made in technology, remote surveillance and contemporary compliance practices. Drone capability progressed from concept to operational deployment, new performance reporting systems were developed, and a comprehensive compliance framework established a clear strategic foundation for future decision-making and enforcement.

Overall, the year demonstrated a compliance program that successfully balanced immediate operational pressures with strategic investment in a more modern, intelligence-led, technologically enabled and risk-based compliance program.

Figure 4: Long-term trend – compliance delivery in the Great Barrier Reef World Heritage Area



1.2 (b) Analysis of performance:

A total of 1,180 offences were identified during 2025–26. This outcome maintains the long-term decreasing trend of reported offences in the Great Barrier Reef World Heritage Area. However, it appears that the decreasing trend of reported offences is plateauing. Refer to Figure 5.

Further, trend analysis indicates this year's reduced in-field surveillance is likely to have been the primary factor contributing to the level of reduction in total reported offences observed in the Marine Park.

Despite the reduced patrol effort, the long-term declining trends in total reported offences, recreational fishing offences and commercial fishing offences were maintained.

A total of 441 recreational fishing offences were reported during the year, 25% below the 5-year average (585).

A total of 41 commercial fishing offences were detected, 60% below the 5-year average (101). It should be noted, 19 of the commercial fishing offences related to transit only offences, with negligible environmental impacts. Refer to Figures 5,6 and 7.

There was an increase in the permit related offences reported for the same period, most of which are a low order of seriousness.

Figure 5: Total number of reported offences – long-term trend

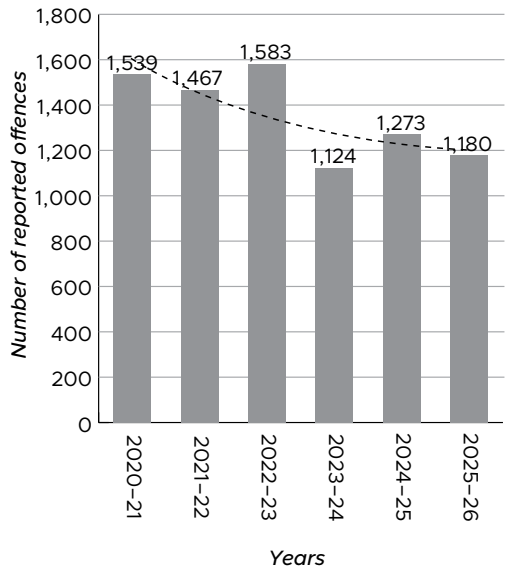


Figure 6: Total recreational fishing offences

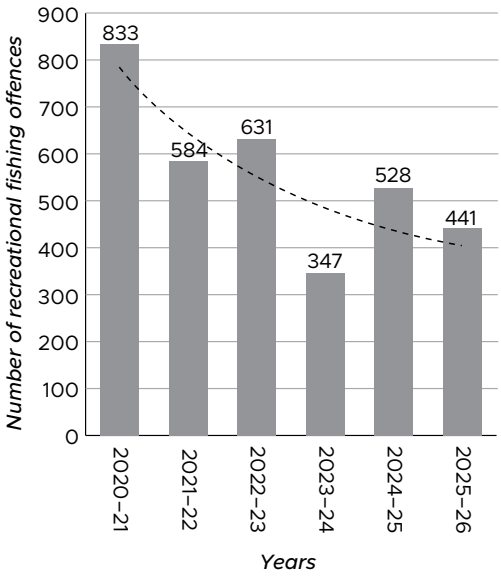
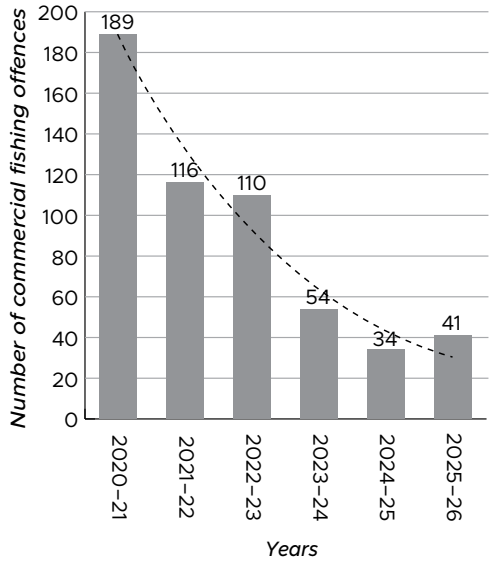


Figure 7: Total commercial fishing offences (including unattached dories)



1.2 (c) Analysis of performance

This financial year saw a total of 441 high-risk and zero very high-risk offences reported. This is a reduction of 92 high risk offences from one year to the next. Yearly variability and yearly changes to the baseline of the risk ratings for compliance risk activities doesn't provide the opportunity for meaningful analysis of this performance measure. This measure will be discontinued in 2026–27.

The 441 high-risk offences entirely related to instances of unlawful recreational fishing.

Performance measure 1.3

Performance measure 1.3	Prior year's result	2025–26		
		Target	Result	Outcome
Permit applications, for activities in the Marine Park requiring a permission, are decided in accordance with the service charter.	New measure	95% of routine and 80% of tailored assessment decision notices are in accordance with the Permission Service Charter.	100% of routine and 81% of tailored assessment decision notices were in accordance with the Permission Service Charter	**Achieved**

Methodology and data source
Data on permit decisions is analysed to determine performance against the Service Charter standards. Data is obtained from the Reef Management System permit assessment and decision data.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Targets are met	At least one target is met or partially met.	No targets are met or partially met.

Analysis of performance:

The Reef Authority exceeded the Permissions Service Charter targets for timely permit assessments in 2025–26, with 100% of routine permit applications decided within the 25-business-day service standard (target: 95%) and 81% of tailored permit applications decided within the 50-business-day service standard (target: 80%). These results demonstrate the continued effectiveness of the Reef Authority's permissions assessment processes and commitment to providing timely decisions for customers and stakeholders.

Performance was supported by ongoing improvements to assessment processes, including the continued streamlining of assessment templates, risk assessments and the expansion of activities included on routine permits, which improved assessment efficiency while maintaining appropriate regulatory oversight. All 202 permit applications received during the reporting period were accepted as properly made. While 21% of tailored applications required requests for additional information, these requests paused the service charter timeframe to ensure decisions were based on complete information.

In addition to permit assessments, the Reef Authority assessed and managed 144 administrative requests, including notification approvals, permit condition modifications, and permit splits and merges, together with 252 post-permit requirements such as environmental management plans, research reports and schedules of works. The Reef Authority also continued to administer seven permits under the *Environment Protection (Sea Dumping) Act 1981*, provided advice on 22 referrals under the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act), and continued implementing memorandums of understanding with the Australian Department of Climate Change, Energy, the Environment and Water and the Department of Defence.

Performance measure 1.4	Prior year's result	2025–26		
		Target	Result	Outcome
Environmental Management Charge, paid by visitors on commercial vessels, is received in accordance with the Great Barrier Reef Regulations.	New measure	99% of Environmental Management Charge (EMC) monies owed are received each quarter.	More than 99% of EMC monies owed were received each quarter	**Achieved**

Methodology and data source
Data from our financial management system is used to determine the amount received each quarter. Data is obtained from EMC logbooks and payment/reconciliation data.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Target of 99% is met	Result is between 90–98%	Result is 89% or below.

Analysis of performance:

The Reef Authority achieved the target for the proportion of Environmental Management Charge (EMC) monies received during each quarter of 2025–26, achieving between 99.99 and 100% against a target of 99%. This result demonstrates sustained compliance by permit holders with legislative charging requirements and the effectiveness of the Reef Authority's administration of the EMC scheme.

Performance was supported by proactive compliance activities and ongoing engagement with permit holders. During the reporting period, approximately 2,100 individual logbooks were submitted each quarter, and the Environmental Assessment and Protection (EAP) team completed 1,226 EMC administrative compliance actions, including notices of intention to suspend permissions, permission suspensions and surrenders, and the application, waiver or non-application of late payment penalties where appropriate. The team also assessed and managed 11 EMC payment plan requests, ensuring legislative obligations were met while responding to individual operator circumstances.

Despite continued economic pressures affecting the tourism sector, the Reef Authority maintained exceptionally high payment compliance through timely communication, targeted consultation and considered advice to permit holders. These activities supported the submission of EMC returns and payments by due dates, contributing to the consistent achievement of performance targets throughout the reporting period.

PBS measure	Prior year's result	2025–26		
		Target	Result	Outcome
Proportion of Reef Joint Field Management Program annual business plan targets achieved, or with significant progress in 2025–26.	88%	85%	91%	**Achieved**

Methodology and data source
Data from our financial management system is used to determine the amount received each quarter. Data is obtained from EMC logbooks and payment/reconciliation data.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Tolerances not applied for this measure		

Caveat and disclosure
The result is current on 10 September 2026. The draft Reef Joint Field Management Program Annual Report 2025-26 is subject to change at Field Management Strategy Group with approval in October 2026.

Analysis of performance:

The *Reef Joint Field Management Program Annual Business Plan 2025-26* set 32 challenging performance indicator targets, of which 24 (75%) were achieved and 5 (16%) were significantly progressed.

This achievement is a result of well-established governance, budget management and business planning processes combined with regular reviews of performance indicators to identify and remediate concerns around delivery.

Key activity 2:

Adapt our management to protect the Reef's resilience in response to a changing climate and other pressures.

Performance measure 2.1	Prior year's result	2025–26		
		Target	Result	Outcome
Crown-of-thorns starfish (CoTS) densities are at sustainable levels in the cull sites on targeted reefs that are actioned for surveillance and culling operations.	75%	CoTS densities are at sustainable levels in at least 75% of the cull sites on target reefs actioned for surveillance and culling operations.	CoTS densities are at sustainable levels in 83% of the cull sites on target reefs actioned for surveillance and culling operations.	**Achieved**

Methodology and data source
Analysed through routine CoTS Control Program reporting. Data sources include COTS culling data, Reef Health Impact Survey (RHIS) data and manta tow surveillance data collected by the CoTS Control Program and stored in the Eye on the Reef database. Each target reef is spatially partitioned into ~10 ha cull sites. Cull sites requiring action are identified based on observations from manta tow surveys. Culling is applied to each identified site until CoTS densities are at sustainable levels.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Target of 75% is met	Result is between 67–74%	Result is 66% or below.

Analysis of performance

Crown-of-thorns starfish (CoTS) control is a foundational management action under the Australian Government's Reef 2050 Plan and the Reef Authority's *Great Barrier Reef Blueprint for Climate Resilience and Adaption* (Blueprint 2030). Strategic management of CoTS outbreaks is a proven cost-effective, targetable, and scalable action that is delivering demonstrated coral protection outcomes across entire reefs and regions.

The percentage of cull sites at sustainable levels is one of 11 annual performance metrics used to track the effectiveness and efficiency of the CoTS Control Program. This metric is defined as the percentage of cull sites in which CoTS numbers have been reduced to a sustainable level at which coral growth and recovery can outpace CoTS predation (i.e. below the catch-per-unit effort threshold of 0.04). Annual tracking of the program's performance against this metric ensures surveillance and culling operations continue to deliver effective coral protection outcomes.

At the start of 2025–26, 240 high ecological and/or economic value reefs spanning the length of the Marine Park were selected as target reefs. Based on surveillance data, culling was conducted in a total of 1,321 (~10 ha) cull sites across 136 reefs. CoTS numbers were reduced to sustainable levels at 1091 of the 1,321 cull sites actioned (83%).

CASE STUDY

Protecting coral and supporting the Reef's resilience through crown-of-thorns starfish control

The primary objective of the Crown-of-thorns Starfish (CoTS) Control Program is to protect coral across a network of reefs by reducing starfish numbers to levels at which coral growth and recovery can outpace starfish predation.

During 2025–26, the program deployed a fleet of 7 vessels across the Far Northern, Northern, Central and Southern management areas, collectively delivering over 1,295 days on water and 20,471 dive hours of CoTS control effort across 220 reefs. CoTS Control Program dive teams conducted targeted outbreak surveillance (18,427 manta tows and 3,181 Reef Health Impact Surveys) and systematic culling. A total of 64,879 CoTS were culled across 13,210 hectares of reef habitat.

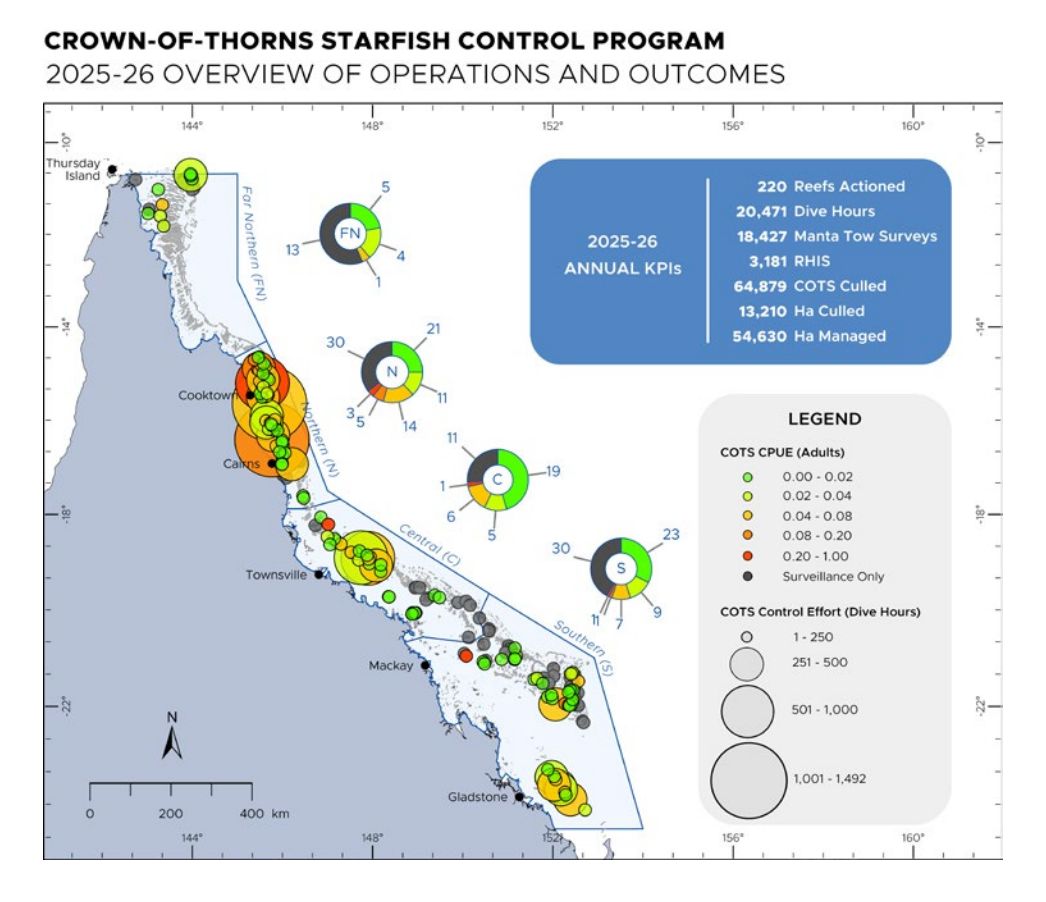


Figure 8: Overview of 2025–26 CoTS Control Program operations and outcomes

Reef marker colours represent the average CoTS catch-per-unit effort (CPUE; CoTS culled per minute) for each reef actioned for surveillance and culling. CPUE of 0.04 corresponds to the sustainable CoTS density threshold at which coral growth and recovery can outpace starfish predation. Marker size is scaled to reflect the level of CoTS control effort (dive hours) invested in each actioned reef. Donut charts indicate the number and CPUE estimate of reefs actioned within each management area.

CASE STUDY

A primary CoTS outbreak is intensifying on reefs across the northern Great Barrier Reef. Adult starfish are currently most abundant on reefs between Cooktown and Lizard Island, with increasing numbers of COTS being recorded on reefs offshore Cairns and Port Douglas. Increased levels of outbreak surveillance and culling are being applied to suppress this primary outbreak, while balancing control effort in the central and southern regions, where the previous outbreak wave continues to drive coral loss and impact Reef condition.

Working with our partners, the Reef Authority integrates the best available field and model intelligence to strategically target and deploy CoTS control effort to achieve broadscale coral protection outcomes. This is underpinned by advanced decision-support tools, including spatial analytics and data platforms, that help prioritise where and when control effort is deployed. The program also works closely with research partners trialling emerging technologies for COTS detection and control, positioning it to adopt new tools as they mature. By applying effective prioritisation and operational agility, broadening participation, and monitoring and reporting progress, the program is well placed to continue supporting the Reef's biodiversity and resilience.

Performance measure 2.2	Prior year's result	2025–26		
		Target	Result	Outcome
Enhance spatial management of the southern Great Barrier Reef through the development of the Southern Plan of Management.	(a) New measure	Sea Country values mapping with 4 Traditional Owner groups that incorporates Traditional Owner's cultural values and aspirations, and the threats to these values are prepared to 80% completion.	Three groups' mapping completed to 80% and one group completed to 60%.	**Partially achieved**
	(b) New measure	Twenty-one species and focused area assessments with management strategies that protect Marine Park values while providing sustainable use, are drafted.	Twenty-one assessments were completed.	

Methodology and data source
This is an annual assessment of our delivered project milestones to determine the progress of our spatial management planning for the Southern area of the Great Barrier Reef. Data is obtained from project plans and associated timelines, and a Microsoft Azure DevOps planning and reporting tool.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Targets are met	At least one target is met, or partially met	No targets are met, or partially met

Analysis of performance:

Performance against this measure was mixed. The target for the 21 species and focused area assessments was fully achieved, with all 21 assessments completed during the reporting period. These assessments, together with the Sea Country values mapping undertaken with Traditional Owner groups, strengthened the evidence base for management planning by integrating Traditional Knowledge with western science in line with best practice data governance. The work informed the development of draft adaptive management strategy concepts to protect Marine Park values and improve Reef resilience.

The Sea Country values mapping target was partially achieved, with 3 of the 4 Traditional Owner groups completing mapping to 80% and the remaining group completing 60%. This was due to an unplanned change in the Woppaburra Project Team Coordinator immediately before the second round of workshops. A proxy coordinator was appointed, and the remaining workshop has been rescheduled for late August 2026, with completion expected by the end of October 2026. The revised timeframe is not expected to affect delivery of the 2026–27 Corporate Plan objectives.

Performance measure 2.3	Prior year's result	2025–26		
		Target	Result	Outcome
Reduce Reef Authority reportable direct and indirect greenhouse gas emissions				
(a) Scope 1 – direct emissions	Amended from the previous year	Decrease reportable net emissions (less than 2024–25 for Scope 1 and Scope 2) or maintain at net zero (once achieved)	Scope 1 emissions reduced by 1% compared to previous FY. FY25 – 1,087 tCO2-e FY26 – 1,077 tCO2-e	**Achieved**
(b) Scope 2 – indirect emissions	Amended from the previous year		Scope 2 maintained at net zero (through GreenPower)	
(c) Scope 3 – other reportable indirect emissions	Amended from the previous year	Improve Scope 3 tracking and establish mechanisms to decrease reportable Scope 3 emissions	Scope 3 emissions now determined with moderate to high level of accuracy. Reportable Scope 3 emissions reduced by 8% compared to previous FY. FY25 – 1,654 tCO2-e FY26 – 1,523 tCO2-e	

Methodology and data source
(a)(b) The National Greenhouse Accounts (NGA) factors provided by the Department of Climate Change, Energy, the Environment and Water are used to estimate greenhouse gas emissions for Scope 1 emissions (direct emissions occurring from on-site burning of fuels), and Scope 2 emissions (indirect emissions from the generation of purchased electricity). Note: for the hardest to abate emissions, carbon offsets may be used to achieve net zero while feasible alternatives to non-renewable fuels are established. (c) To calculate Scope 3 (all other indirect emissions occurring upstream and downstream in the value chain of the entity) emissions, factors from either NGA or other nationally recognised methods will be used to assess greenhouse gas emissions. Any alternative method suggested by DCCEEW will be adopted once guidance becomes available. Data source is the annual emissions data calculations.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Targets are met	At least one target is met, or partially met	No targets are met or partially achieved

Analysis of performance:

As part of the APS Net Zero 2030 policy, the Reef Authority's greenhouse gas emissions reporting has been developed using a methodology consistent with the whole-of-government approach. The reporting demonstrates a continued decline in Scope 1 emissions (49% decrease since the baseline year), while the Reef Authority has maintained net zero Scope 2 emissions through the purchase of GreenPower. Reportable Scope 3 emissions under the Policy have also continued to decrease (8% since the previous financial year), reflecting the organisation's ongoing efforts to reduce its operational emissions. Greenhouse gas emissions data is provided in our Climate Disclosure Report available on the Transparency Portal.

These improvements have been driven by a range of initiatives across the organisation, including:

- reduction in fossil fuel used in marine operations (1% decrease in marine fuel and 21% less aviation fuel for the Reef Joint Field Management Program)
- reduced business travel through greater use of virtual collaboration (3% decrease in distance flown domestically and internationally)
- increased uptake of zero emissions vehicles and hybrid vehicles where a zero emissions vehicle can't be used (9% decrease in litres of fossil fuel used)
- increased selection of electric hire vehicles (from 2% to 10% of kilometres driven)
- energy efficiency improvements across regional offices (17% decrease in electricity used in the Cairns office)
- continued efforts to minimise waste sent to landfill (62% decrease in waste to landfill in the Townsville Office).

Together, these actions have reduced the Reef Authority's carbon footprint while maintaining the capability required to deliver critical management, compliance, monitoring and scientific functions across the Great Barrier Reef.

The declining emissions profile demonstrates that practical operational improvements can deliver meaningful emissions reductions while supporting efficient service delivery. This contributes to the Reef Authority's commitment under the APS Net Zero 2030 policy and aligns with the organisation's broader sustainability objectives. By embedding emissions reduction into day-to-day operations, the Reef Authority is reducing its environmental impact, improving resource efficiency, and supporting the long-term resilience of the Great Barrier Reef.

Performance measure 2.4	Prior year's result	2025–26		
		Target	Result	Outcome
Cumulative number of citations from the *2019 Great Barrier Reef Outlook Report* onwards.	New measure	520	519	**Partially achieved**

Methodology and data source
The Google Scholar online tool is used to extract the citation count number, which includes citations from a wide range of scholarly publications; essentially, any publication that is considered academically relevant and indexed by Google Scholar. Citation counts (since publication) for each edition is to be collected and collated. Only editions for which citation counts are readily available are included.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Target is met	Result is within 5% of the target	Not applicable

Analysis of performance:

The result for this measure was partially achieved, with 519 citations recorded against a target of 520. Although the target was narrowly missed, the result demonstrates the continued influence of the Great Barrier Reef Outlook Report within the scholarly literature. The 2019 edition continues to be widely cited, while citations for the 2024 edition are increasing as anticipated.

Citation growth for newly published journal articles and reports typically occurs over several years due to the time required for research, peer review and publication. As a result, the 2024 edition of the Great Barrier Reef Outlook Report is expected to make an increasing contribution to citation counts over future reporting periods. Ongoing challenges with Google Scholar indexing of the 2024 edition may also have resulted in a slight understatement of the reported citation count.

The continued use of the Great Barrier Reef Outlook Report in scholarly literature demonstrates its value as an authoritative source of information on the condition and management of the Reef. This evidence base supports policy development and management decisions by the Reef Authority and its partners to strengthen Reef resilience in the face of climate change and other pressures.

Key activity 3:

Foster a culture of Reef stewardship through strong partnerships, strategic engagement, and education programs.

Performance measure 3.1	Prior year's result	2025–26		
		Target	Result	Outcome
Participants in Reef Authority education and engagement programs are taking actions to support the Reef's long-term protection.	>98% for Care, Learn, Act and Share metrics	85% of participants surveyed report they are taking actions to protect the Reef.	100% of participants surveyed reported taking stewardship actions to protect the Reef because of participation in Reef Authority flagship programs	**Achieved**

Methodology and data source
An impact tracker and targeted surveys are used to determine results across the 4 criteria – Care, Learn, Act, Share. The result is a weighted average of results across survey participant groups. A standardised evaluation criteria is used to determine the level of stewardship following involvement in Reef Authority programs including the High Standard Tourism Operator Program, Reef Guardian Schools, Reef Guardian Councils, Master Reef Guides, Eye on the Reef, Virtual Learning Experiences, and Local Marine Advisory Committees. Data is sourced from annual stakeholder survey results which are achieved via the Care – Learn – Act – Share = Stewardship (C.L.A.S=S) Monitoring, Evaluation and Reporting Tool.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
85% is met	Result is between 70-84%	Result is 69% or lower

Analysis of performance:

The Reef Authority continued to strengthen stewardship of the Great Barrier Reef by connecting communities, industry, schools, local government and tourism operators with the management of the Marine Park. Throughout the year, Marine Park management information was shared with strategic engagement partners through 227 formal meetings, workshops and virtual education events, including the highly successful 2025 Reef Forum. These engagements supported informed decision-making, strengthened partnerships and built capacity across the Reef Guardian Council network, Local Marine Advisory Committees, Tourism Reef Advisory Committee, Master Reef Guides, Reef Guardian Schools and High Standard Tourism Operators.

Key achievements from the Reef Authority's flagship stewardship programs, include:

- 540 Reef Guardian Schools registrations, significant increase from previous years
- 36 edu tourism workshops with 359 students from 15 international universities
- 90 virtual education sessions reaching over 6628 students across Australia, Antarctic waters, Hong Kong, Philippines, Thailand, USA, Korea, China and Europe
- 3165 school stewardship actions recorded

- 139 annual Global Eco Challenge registrations, a significant increase from previous years
- Local Marine Advisory Committee (LMAC) annual chairs' meeting and quarterly regional LMAC meetings were held.
- the Reef Guardian Council Executive Committee and Working Group meetings and field days strengthened capacity through the sharing of tangible examples of Reef protection and best practice, with CEOs, mayors, councillors, executives and officers
- welcoming of Fraser Coast Regional Council to the Reef Guardian Council program, expanding the coverage to over 76% of the catchment, representing more than 1.2 million residents.
- the threat reduction actions of 21 Reef Guardian Councils were promoted via forums, and communications channels, with a focus on the outcomes of the Reef Guardian Council grants projects
- on-site engagement with Reef Guardian Councils; Burdekin Shire Council, Townsville City Council, Bundaberg Regional Council to discuss and promote Reef stewardship
- 8 new tourism operators joined the High Standard Tourism Operator program this year, committing to best environmental practices
- the Master Reef Guides Facebook following grew from 230,520 followers on 1 July 2025 to 283,498 followers on 1 July 2026. Representing a 23% growth over the year
- this year 199 original posts along with shared content totalled 476 pieces of content on the Master Reef Guide Facebook page reaching tens of millions of people.

The Tourism Reef Protection Initiative results from 1 July 2025 to 28 February 2026. Site Stewardship Plans have been developed and are being implemented by 25 tourism operators, guiding Reef stewardship actions including:

- 3,647 Eye on the Reef surveys
- 301 photo point surveys
- 4,114 crown-of-thorns starfish culled
- 53,538 drupella snails removed
- 25,934 benthic images submitted and AI analysed
- 12,535 coral fragments planted.

Together, these achievements demonstrate the Reef Authority's continued commitment to empowering communities, industry and partners to actively contribute to the protection, management and long-term resilience of the Great Barrier Reef through collaborative stewardship, education and evidence-based management.

Performance measure 3.2	Prior year's result	2025–26		
		Target	Result	Outcome
Reef Authority online communication tool usage for				
(a) Websites (engaged sessions)	323,448 engaged sessions	295,500 engaged sessions	306,665 engaged sessions	**Achieved**
(b) Social media channels (organic reach)	10,444,106 reached	8,000,000 - organic reach	12,663,927 organic reach across Facebook, Instagram, LinkedIn and X	

Methodology and data source

a) Google Analytics is used to measure the average number of engaged sessions (an engaged session includes the number of sessions that lasted longer than 10 seconds, or had a conversion event, or had 2 or more screen or page views) on key websites including: gbrmpa.gov.au; reefknowledgesystem.gbrmpa.gov.au; greatbarrierreefaquarium.au; reefed.edu.au

b) Social platform and external social media analytics tools are used to measure the total organic reach for social media platforms including LinkedIn, X, Facebook and Instagram.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Target is met	At least one target is met or partially met	No targets are met or partially met

Analysis of performance

Website engagement targets were achieved this year, with 306,665 engaged sessions against a performance measure of 295,000 sessions and compared to 323,488 in the previous year. While this represents a decline in overall engagement, it reflects a broader shift in how audiences access information online rather than reduced interest in the Reef Authority's work.

Increased use of search engines that provide AI-generated summaries and direct answers has reduced the need for users to click through to websites for information. At the same time social media platforms continue to prioritise content consumed within their own channels, limiting referrals to external websites.

Despite lower engaged sessions, the Reef Authority website remained a trusted source of information on Reef management, particularly regarding zoning. Recent market research indicates the website continued to be identified as the most useful source of Marine Park zoning information, with 88% of respondents (from 150 out of 1,440 respondents who reported searching for zoning information) confirming at least some level of usefulness and 61% rating it as "very" or "extremely" useful.

Efforts during the year also focused on improving content quality, accessibility and usability to ensure visitors could more easily find reliable information. The communications team will continue to strengthen search optimisation, improve content discoverability and use audience insights to respond to changing online behaviours and support improved engagement.

Social media organic content reached more than 12.5 million people, up from 10.4 million last year and an increase from the 7.38 million in 2023–24. This figure reflects the ongoing relevance and reach of our content across platforms, including Facebook, Instagram, LinkedIn, and X.

The social media data figures represent unpaid reach across our social platforms, meaning it reflects the number of users who saw our content without the influence of paid promotions or advertisements.

Meta updates its measurement methods from time to time, meaning reach figures may not be comparable across different periods. For example, during 2025–26, Facebook removed its 'reach' metric in favour of the new 'viewers' metric for organic posts. This change caused a data outage (for organic reach) for the period of 1 July to 31 July 2025, affecting annual totals.

Performance measure 3.3	Prior year's result	2025–26		
		Target	Result	Outcome
Improved trust level sentiment score.	8.43 out of 10	8 points or over	7.87	**Partially achieved**

Methodology and data source
An annual market research survey is sent to more than 1,000 participants, comprising a representative sample of the Australian census population. The survey is conducted by an external research consultancy targeting participants aged 18 years and older. All data is de-identified and rigorous quality assurance processes are followed. The sentiment scores range from zero = low trust sentiment, to 10 = high trust sentiment.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Result is over 8 points	Result is 7 points or over	Result is equal to or less than 6 points

Analysis of performance:

The Reef Authority engaged an external research consultancy to undertake market research through an online survey conducted during May 2026. This research, conducted annually since 2017, informs future communication and engagement activities and helps us understand the broader public's attitudes towards the Reef and the Reef Authority.

In 2025–26, Performance measure 3.3 was partially achieved (7.87), compared to a result of 8.43 in 2024–25 and 8.17 in 2023–24.

Despite this decrease, the Reef Authority remained among the most trusted Reef-related organisations, ranking equal second alongside the Great Barrier Reef Foundation, and behind the CSIRO, which recorded the highest trust score.

Trust scores decreased across all organisations surveyed in the 2026 market research, compared to the previous year (2025) which saw an increase in trust scores for all surveyed organisations from 2024.

Notably, the Reef Authority remains the most trusted source of information about the Great Barrier Reef.

Overall awareness of Reef organisations declined, including the Reef Authority, which fell from 72% awareness in 2025 to 64% in 2026.

29.9% of respondents identified the Reef Authority (or similar variation of name) as an organisation managing the Reef (up from 23.1% in 2025) in an open-ended question.

Total respondents to the 2026 survey, drawn from a representative sample of the Australian census population, was 1,446 with the Queensland sample weighted (712 from Queensland and 734 from the rest of Australia). The 15 minute survey targets participants who are 18+ years of age, and all data is deidentified, it follows rigorous quality assurance processes, including data cleansing.

Performance measure 3.4	Prior year's result	2025–26		
		Target	Result	Outcome
Number of Traditional Owner groups with formal partnerships in place.				
The Reef Authority currently partners with 13 Traditional Owner groups and supports nearly 30 projects across the organisation. This includes 10 accredited TUMRAs, 3 emerging TUMRAs, 4 projects delivered through the Southern Plan of Management, a contract with Jabalbina to support the Crown-of-thorns Starfish Control Program, and numerous ongoing projects through the Reef Joint Field Management Program.	Maintained at 13	13* (maintain)	14+	**Achieved**

Methodology and data source
The cumulative number of documented agreements for Traditional Use of Marine Resources Agreements, delivery of field activity by Land Indigenous Ranger Groups, the Southern Plan of Management, research projects and partnerships through the Reef Joint Field Management Program. Data is obtained from an internal inventory list which includes the number of documented agreements between the agency and Traditional Owners.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Tolerances not applied to this measure		

*Note: changed partnership parameters now accurately reflects the Reef Authority's existing partnerships.

Analysis of performance:

This analysis now incorporates all of our partnerships across the Reef Authority where previously this referenced TUMRAs only. Hence across the Reef Authority we have exceeded this target.

TUMRA

The Reef Authority has exceeded this commitment through the continued delivery and strengthening of Traditional Use of Marine Resources Agreement partnerships across the Great Barrier Reef.

The Reef Authority currently supports 13 formal partnerships under the TUMRA program. This includes 10 long-term TUMRA partnerships, 3 shorter-term emerging TUMRA partnerships, and continued support for the Wuthathi pilot.

These partnerships provide a practical framework for Traditional Owner-led Sea Country management and support the Reef Authority's broader co-management commitments and Reef 2050 objectives. Through TUMRAs, Traditional Owners are supported to exercise cultural authority, strengthen governance arrangements, and lead the planning and delivery of activities that protect cultural values, biodiversity and marine resources.

Examples of this alignment include:

- supporting Traditional Owner decision-making and governance through TUMRA Steering Committees and partnership arrangements
- enabling Traditional Owner-led planning, monitoring, compliance education and Sea Country management activities

- strengthening respectful engagement between the Reef Authority, Queensland Parks and Wildlife Service and Traditional Owner partners
- recognising the role of cultural authority, Native Title rights and Traditional Owner responsibilities in Marine Park management
- supporting emerging groups to build capability and readiness for future TUMRA accreditation or formalised Sea Country management arrangements.

These outcomes demonstrate the Reef Authority's ongoing commitment to partnership, co-management and Traditional Owner-led stewardship across the Reef.

Southern Plan of Management

The objective was achieved through effective contractual and governance arrangements with Traditional Owner partners including representation on core project governance groups and active participation in planning workshops. These arrangements have enabled collaborative decision making and co-design of management concepts for the southern Great Barrier Reef. These partnerships support Reef Authority's co-management commitments and Reef 2050 objectives. Examples of this alignment include:

- incorporating Traditional Owner decision making processes into Reef Authority processes
- supporting Traditional Owner participation in public engagement activities
- using Traditional and western knowledge managed in line with best practice Indigenous data governance to inform the development of the Southern Plan of Management, and
- recording Traditional Owner aspirations relating to the implementation of the plan of management through the Sea Country values mapping process.

Reef Joint Field Management Program

The Reef Joint Field Management Program (program) has achieved this objective by maintaining formal partnerships with 10 Traditional Owner groups across the Great Barrier Reef World Heritage Area. These arrangements enable the program to deliver a more inclusive approach to field management, to build more effective partnerships and grow capacity to empower Traditional Owners to lead and co-deliver field management. Examples of this alignment include:

- enabling Traditional Owner-led planning, monitoring, and participation in field work On-country
- providing opportunities to bring traditional ecological knowledge and Western science together to undertake rehabilitation activities on islands to protect cultural heritage and support habitats and species
- provide support to Indigenous Land and Sea Country rangers and TUMRA groups to gain qualifications and skills (e.g. coxswains, compliance, fire, seabird, strandings, Reef Health Impact Survey etc.) to better enable their involvement in program activities including compliance reporting and to support the establishment of paid services.

Crown-of-thorns Starfish Control Program

The Crown-of-thorns Starfish (CoTS) Control Program contributed to this objective through establishing a fee-for-service arrangement with Jabalbina Yalanji Aboriginal Corporation (Jabalbina) for CoTS Control operations within their Sea Country.

Jabalbina commenced CoTS control operations in November 2025 and delivered 19 on-water and activity days during the 2025–2026 financial year. Examples of this alignment include:

- providing capacity building and training opportunities including cross-decking opportunities with existing CoTS control contractors, and gaining coxswain and divemaster qualifications
- incorporating cultural values into reef prioritisation processes for the CoTS Control Program
- providing fee-for-service opportunities for Traditional Owner groups to undertake Sea Country management activities.

Performance measure 3.5	Prior year's result	2025–26		
		Target	Result	Outcome
Percentage of Marine Park coastline covered by Traditional Use of Marine Resources Agreements.	Maintained at 43%	43% (maintain)	43%	**Achieved**

Methodology and data source
The percentage of the Marine Park coastline at low water covered by accredited Traditional Use of Marine Resources Agreements (as mapped in accreditation documentation). Data is obtained from an internal inventory list on Traditional Use of Marine Resources Agreements in place and their area of coverage against proportion of coastline.

Tolerance		
Achieved	**Partially achieved**	**Not achieved**
Tolerances not applied to this measure		

Analysis of performance:

The target was achieved, with accredited Traditional Use of Marine Resources Agreements continuing to cover 43% of the Marine Park coastline. Maintaining this coverage requires ongoing partnership and operational support to ensure the 10 accredited TUMRAs remain active, effective and capable of meeting their agreement and reporting requirements.

Throughout the year, the Reef Authority maintained regular engagement with TUMRA groups through fortnightly coordination meetings, on-Country visits and direct support to Traditional Owners, TUMRA coordinators and delivery organisations. This included assistance with annual work plans, budgets, performance reporting, governance matters, project delivery and emerging operational issues. This ongoing engagement helps sustain accredited agreements, strengthen relationships and identify risks that could affect their continued implementation.

The Reef Authority also continued working with Traditional Owner groups interested in developing additional TUMRAs and other agreement pathways. This included supporting emerging arrangements and providing advice on governance readiness, cultural authority, proposed agreement areas, mapping, consultation and accreditation requirements. While this work did not increase the percentage of coastline covered during the reporting period, it supports the future expansion of Traditional Owner agreement coverage and strengthens the pipeline of potential new TUMRAs.

Financial performance results

2025-26 Financial Statements

Table of Contents

Independent Auditors' Report	38
Statement by Officers	40
Statement of Comprehensive Income	41
Statement of Financial Position	42
Statement of Changes in Equity	43
Cash Flow Statement	44
Administered Schedule of Comprehensive Income	45
Administered Schedule of Assets and Liabilities	46
Administered Reconciliation Schedule	47
Administered Cash Flow Statement	47
Table of Contents – Notes	48
Notes to and forming part of the Financial Statements	49–70

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for the Environment and Water

Opinion

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority (the Entity) for the year ended 30 June 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Accountable Authority and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office 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 Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code.

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

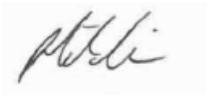
My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that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

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

- identify and assess the risks of material misstatement of the financial statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority'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 Entity'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 statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority 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.

Australian National Audit Office



Philip Collier
Acting Executive Director
Delegate of the Auditor-General

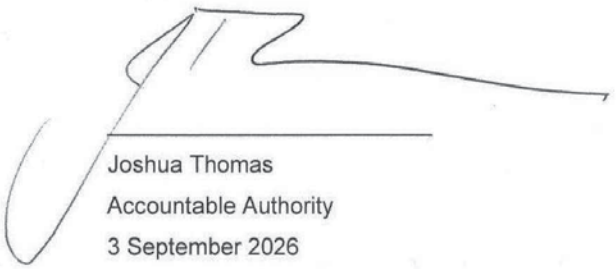
Canberra
4 September 2026

GREAT BARRIER REEF MARINE PARK AUTHORITY

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Great Barrier Reef Marine Park Authority will be able to pay its debts as and when they fall due.



Joshua Thomas
Accountable Authority
3 September 2026



Kim Corrie
Chief Financial Officer
3 September 2026

Statement of Comprehensive Income
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**32,864**	32,755	34,193
Suppliers	1.1B	**55,199**	49,612	47,090
Douglas Shoal Remediation	3.5	**240**	-	-
Depreciation and amortisation	3.2	**4,424**	4,117	4,420
Finance costs	1.1C	**197**	244	34
Write-down and impairment of other assets	3.2	**2**	2	-
Payments to Queensland Government for Reef Joint Field Management Program	5.2	**27,972**	27,600	29,463
Total Expenses		**120,898**	114,330	115,200
Own-source Income				
Own-source revenue				
Revenue from contracts with customers		**300**	48	265
Permit fees		**166**	155	260
Receipts from Queensland Government for Reef Joint Field Management Program	5.2	**19,218**	19,218	19,218
Grants	1.2A	**14,603**	5,672	3,662
Other revenue	1.2B	**313**	243	-
Total own-source revenue		**34,600**	25,336	23,405
Gains				
Other gains		**-**	**-**	54
Total gains		**-**	**-**	54
Total own-source income		**34,600**	25,336	23,459
Net cost of services		**(86,298)**	(88,994)	(91,741)
Revenue from Government	1.2C	**92,758**	93,498	88,771
Total Revenue from Government		**92,758**	93,498	88,771
Surplus/(Deficit) attributable to the Australian Government		**6,460**	4,504	(2,970)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		**383**	312	-
Total other comprehensive income		**383**	312	-
Total comprehensive income/(loss) attributable to the Australian Government		**6,843**	4,816	(2,970)

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary **Statement of Comprehensive Income**	**Affected line items/statements**
Expenses Supplier costs are higher than anticipated ($8.109m), due to the Commonwealth Government's decision to extend the Tourism Reef Protection Initiative.	Suppliers
Own-source revenue Grant revenue is higher than anticipated ($10.941m), due to receiving additional Curtis Island Offset income and Reef Trust funds.	Grants
Other comprehensive income The desktop valuation process led to a $0.383m increase in value of assets. The methodology utilised to value the assets was income and market approach based.	Changes in asset revaluation reserve

Report on the performance of the entity

Statement of Financial Position
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial Assets				
Cash and cash equivalents	3.1A	**6,803**	4,787	3,271
Trade and other receivables	3.1B	**59,924**	45,550	31,646
Total financial assets		**66,727**	50,337	34,917
Non-financial Assets[1]				
Buildings	3.2	**7,301**	6,994	28,292
Leasehold improvements	3.2	**4,550**	5,950	-
Plant & equipment	3.2	**2,550**	3,225	2,613
Prepayments		**1,445**	1,320	4,270
Total non-financial assets		**15,846**	17,489	35,175
Total assets		**82,573**	67,826	70,092
LIABILITIES				
Payables				
Suppliers		**2,253**	2,863	4,142
Other payables	3.3A	**1,518**	969	870
Permit bonds	3.3B	**1,590**	1,620	1,620
Total payables		**5,361**	5,452	6,632
Interest bearing liabilities				
Leases	3.4	**4,355**	5,002	5,631
Total interest bearing liabilities		**4,355**	5,002	5,631
Provisions				
Employee provisions	6.1	**8,840**	8,753	8,103
Provision for Douglas Shoal Remediation	3.5	**3,152**	3,208	-
Total provisions		**11,992**	11,961	8,103
Total liabilities		**21,708**	22,415	20,366
Net assets		**60,865**	45,411	49,726
EQUITY				
Contributed equity		**44,163**	35,551	60,432
Reserves		**2,947**	2,565	2,251
Accumulated Surplus		**13,755**	7,295	(12,957)
Total equity		**60,865**	45,411	49,726

The above statement should be read in conjunction with the accompanying notes.
1. Right-of-use assets are included in the non-financial assets buildings and plant and equipment line items.

Budget Variances Commentary **Statement of Financial Position**	**Affected line items/statements**
Assets Higher than expected cash balance of $3.532m due to a delay in the final deliverables of the Douglas Shoal Remediation project.	Cash and cash equivalents
Trade receivables are $28.278m more than originally budgeted, primarily due to not drawing on appropriations in line with the original budget.	Trade and other receivables
Buildings and leasehold improvements are lower than budget ($16.441m) due to the delay in the delivery of the Great Barrier Reef Aquarium project and also accounts for the withholding of equity ($5.388m).	Buildings , Leasehold improvements
Prepayments are less than budget ($2.825m), due to timing of various supplier contracts.	Prepayments
Liabilities Higher than expected provisions ($3.152m) due to a delay in the final deliverables of the Douglas Shoal Remediation project.	Provision for Douglas Shoal Remediation
Equity Contributed equity is lower than expected ($16.269m), due to delays with the Great Barrier Reef Aquarium project.	Contributed equity
Accumulated surplus is greater than anticipated ($26.712m) due to favourable operating results in current and prior years.	Accumulated Surplus

Statement of Changes in Equity
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July		**35,551**	70,540	46,433
Balance carried forward from previous period		**35,551**	70,540	46,433
Transactions with owners				
Distributions to owners				
Return of equity - s51 Appropriations withheld	5.1A &B	**(5,388)**	(44,654)	-
Contributions by owners				
Equity injection - Appropriations	5.1A	**13,045**	7,146	13,045
Departmental capital budget	5.1A	**955**	2,519	954
Total transactions with owners		**8,612**	(34,989)	13,999
Closing balance as at 30 June		**44,163**	35,551	60,432
RETAINED EARNINGS				
Opening balance as at 1 July				
Balance carried forward from previous period		**7,295**	2,791	(9,987)
Adjusted opening balance		**7,295**	2,791	(9,987)
Comprehensive income				
Surplus/(Deficit) for the period		6,460	4,504	(2,970)
Total comprehensive income		**6,460**	4,504	(2,970)
Closing balance as at 30 June		**13,755**	7,295	(12,957)
ASSET REVALUATION RESERVE				
Opening balance as at 1 July				
Balance carried forward from previous period		**2,564**	2,253	2,251
Adjusted opening balance		**2,564**	2,253	2,251
Comprehensive income				
Other comprehensive income	3.2	**383**	312	-
Closing balance as at 30 June		**2,947**	2,565	2,251
TOTAL EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		**45,411**	75,584	38,697
Adjusted opening balance		**45,411**	75,584	38,697
Comprehensive income				
Surplus/(Deficit) for the period		**6,460**	4,504	(2,970)
Other comprehensive income	3.2	**383**	312	-
Total comprehensive income		**6,843**	4,816	(2,970)
Transactions with owners				
Distributions to owners				
Return of equity - s51 Appropriations withheld	5.1A &B	**(5,388)**	(44,654)	-
Contributions by owners				
Equity injection - appropriations	5.1A	**13,045**	7,146	13,045
Departmental capital budget	5.1A	**955**	2,519	954
Total transactions with owners		**8,612**	(34,989)	13,999
Closing balance as at 30 June		**60,865**	45,411	49,726

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy
Equity injections
Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary **Statement of Changes in Equity**	**Affected line items/statements**
Contributed Equity The lower than expected value ($16.270m) is primarily due to delays in the Great Barrier Reef Aquarium project.	Contributed Equity

Cash Flow Statement
for the period ended 30 June 2026

	Notes	2026 $'000	2025[1] $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**107,025**	97,094	88,771
Special account		**-**	2,333	-
Receipts from Government and industry partners		**5,546**	5,671	3,662
Sale of goods and rendering of services		**360**	337	525
GST received		**5,452**	4,960	-
Receipts from Queensland Government for Reef Joint Field Management Program		**19,218**	19,218	19,218
Other		**317**	243	-
Total cash received		**137,918**	129,856	112,176
Cash used				
Employees		**32,730**	32,166	34,193
Suppliers		**57,413**	58,579	44,564
GST Paid		**73**	582	34
Interest payments on lease liabilities		**197**	244	-
Section 74 receipts transferred to OPA		**11,925**	11,940	4,187
Payments to Queensland Government		**31,392**	28,867	29,463
Total cash used		**133,730**	132,378	112,441
Net cash from/(used by) operating activities		**4,188**	(2,522)	(265)
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	**978**	381	13,999
Total cash used		**978**	381	13,999
Net cash from/(used by) investing activities		**(978)**	(381)	(13,999)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		**881**	164	13,999
Departmental capital budget		**64**	76	-
Total cash received		**945**	240	13,999
Cash used				
Principal payments of lease liabilities		**2,139**	1,536	1,450
Total cash used		**2,139**	1,536	1,450
Net Cash from/(used by) Financing activities		**(1,194)**	(1,296)	12,549
Net increase/(decrease) in cash held		**2,016**	(4,199)	(1,715)
Cash and cash equivalents at the beginning of the reporting period		**4,787**	8,986	4,986
Cash and cash equivalents at the end of the reporting period	3.1A	**6,803**	4,787	3,271

The above statement should be read in conjunction with the accompanying notes.
1. Refer to the Cash Flow Statement disclosure in the Overview section.

Budget Variances Commentary **Cash Flow Statement**	**Affected line items/statements**
Operating activities - Cash Used Suppliers costs are more than budget ($13.428m), due to the extension of the Tourism Reef Protection Initiative and utilisation of prior year cash to meet existing commitments.	Suppliers
Section 74 receipts transferred to OPA is higher than anticipated ($7.738m), due to a change in the treatment of the returned GST to the Official Public Acount (OPA).	Section 74 receipts transferred to OPA
Section 74 receipts transferred to OPA has been added for 2025-26, and 2024-25 and Original Budget values have been adjusted for comparative purposes.	Section 74 receipts transferred to OPA
Investing activities - Cash Used Purchase of property, plant and equipment is lower than anticipated ($13.021m), due to the timing of the Great Barrier Reef Aquarium project.	Purchase of property, plant and equipment
Financing activities - Cash Received Contributed equity is lower than anticipated ($13.935m), due to the timing of the Great Barrier Reef Aquarium project.	Contributed Equity

Administered Schedule of Comprehensive Income
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Depreciation and amortisation	4.2	**86**	83	14
Loss on sale of asset	4.2	**931**	-	-
Total Expenses		**1,017**	83	14
Income				
Revenue				
Non-Taxation revenue				
Environmental Management charge	2.1A	**13,550**	13,457	12,000
Infringement fines	2.1A	**125**	174	80
Rent from island properties	2.1B	**455**	450	449
Total non-taxation revenue		**14,130**	14,081	12,529
Total revenue		**14,130**	14,081	12,529
Total income		**14,130**	14,081	12,529
Net/(cost of) contribution by services		**13,113**	13,998	12,515
Surplus/(Deficit)		**13,113**	13,998	12,515
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	**210**	573	-
Total other comprehensive income		**210**	573	-
Total comprehensive income		**13,323**	14,571	12,515

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary **Statement of Comprehensive Income**	**Affected line items/statements**
Revenue Visitation to the Great Barrier Reef Marine Park was higher than forecast, resulting in increased revenue of $1.550m.	Environmental Management charge
Other Comprehensive income Buildings on Lady Elliot Island were sold in late 2025 for $10k, under a new 25 year lease agreement which resulted in a loss on sale of $931k.	Other Comprehensive Income

Administered Schedule of Assets and Liabilities
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial Assets				
Receivables - Commonwealth Director of Public Prosecutions (CDPP) Court ordered Fines	4.1	**271**	345	464
Receivables - Other	4.1	**34**	21	-
Total Financial Assets		**305**	366	464
Non-financial assets				
Island Properties	4.2	**9,968**	10,785	10,267
Total non-financial assets		**9,968**	10,785	10,267
Total assets administered on behalf of Government		**10,273**	11,151	10,731
LIABILITIES				
Payables				
Commonwealth Director of Public Prosecutions (CDPP) court ordered fines payable to Commonwealth	4.3	**271**	345	464
Other Payables	4.3	**34**	21	-
Total Payables		**305**	366	464
Total Liabilities administered on behalf of Government		**305**	366	464
Net Assets		**9,968**	10,785	10,267

The above schedule should be read in conjunction with the accompanying notes.

Administered Reconciliation Schedule
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Opening assets less liabilities as at 1 July		**10,785**	10,295
Net contributions by services			
Income		**14,130**	14,081
Expenses	4.2	**(86)**	(83)
Loss on sale of asset	4.2	**(931)**	-
Transfers (to)/from the Australian Government			
Transfers to OPA		**(14,140)**	(14,081)
Other comprehensive income			
Administered revaluations taken to reserves	4.2	**210**	573
Closing assets less liabilities as at 30 June		**9,968**	10,785

The above schedule should be read in conjunction with the accompanying notes.

Accounting Policy
Administered Cash Transfers to and from the Official Public Account
Revenue collected by the Great Barrier Reef Marine Park Authority for use by the Government is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the Government. These transfers to and from the OPA are adjustments to the administered cash held by the Great Barrier Reef Marine Park Authority on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered Cash Flow Statement
for the period ended 30 June 2026

	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES			
Cash received			
Environmental Management Charge	**13,550**	13,457	12,000
Rent from island properties	**455**	450	449
Infringement notices	**125**	174	80
Sale of asset	**10**	-	-
Total cash received	**14,140**	14,081	12,529
Net Cash from operating activities	**14,140**	14,081	12,529
Cash to Official Public Account			
Environmental Management Charge	**13,550**	13,457	12,000
Other	**590**	624	529
Total cash to official public account	**14,140**	14,081	12,529
Net increase/(decrease) in cash held	**-**	-	-

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary **Administered Cash Flow Statement**	**Affected line items/statements**
Operating Activities Visitation to the Great Barrier Reef Marine Park was higher than forecast, resulting in increased revenue of $1.550m.	Environmental Management Charge

Table of Contents – notes

Overview **49**

Financial Performance **51**

1.1: Expenses 51
1.2: Own-Source Revenue and Gains 52

Income and Expenses Administered on Behalf of Government **53**

2.1: Administered - Income 53

Financial Position **54**

3.1: Financial Assets 54
3.2: Non-Financial Assets 55
3.3: Payables 56
3.4: Leases 57
3.5: Provisions 57

Assets and Liabilities Administered on Behalf of Government **58**

4.1: Administered - Financial Assets 58
4.2: Administered - Non-Financial Assets 58
4.3: Administered - Payables 59

Funding **60**

5.1: Appropriations 62
5.2: Field Management Special Account 63
5.3: Regulatory Charging Summary 63
5.4: Net Cash Appropriation Arrangements 63

People and Relationships **64**

6.1: Employee Provisions 64
6.2: Key Management Personnel Remuneration 65
6.3: Related Party Disclosures 67

Managing Uncertainties **67**

7.1: Contingent Assets and Liabilities 67
7.2: Administrated Contingent Assets and Liabilities 67
7.3: Financial Instruments 67
7.4: Administered - Financial Instruments 68
7.5: Fair Value Measurements 68
7.6: Administered - Fair Value Measurements 69

Other Information **70**

8.1: Current/Non Current distinction for Assets and Liabilities 70
8.2: Administered Aggregate Assets and Liabilities 70

Overview

Objectives of the Great Barrier Reef Marine Park Authority

The Great Barrier Reef Marine Park Authority (GBRMPA) is an Australian Government controlled non-corporate entity. It is a not-for-profit entity. Under the *Great Barrier Reef Marine Park Act 1975* , the GBRMPA is responsible for managing one of the world's premier natural resources - the Great Barrier Reef Marine Park.

The GBRMPA and the Queensland Government jointly manage the Marine Park and this close collaboration is critically important for effectively managing such a large, diverse and complex marine area. The GBRMPA continues to work closely with other Australian Government entities, particularly the Department of Climate Change, Energy, the Environment and Water, and other industry partners, including the Great Barrier Reef Foundation, to implement the Reef 2050 Plan.

The continued existence of the GBRMPA in its present form and with its present programs is dependent on Government policy and on continued funding by Parliament for the GBRMPA's administration and programs.

The registered office and principal place of business is:

235 Stanley Street
Townsville QLD 4810

GBRMPA activities contributing toward this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the GBRMPA in its own right. Administered activities involve the management or oversight by the GBRMPA, on behalf of the Government, of items controlled or incurred by the Government.

The GBRMPA conducts the following administered activities on behalf of the Government:

a) Collection of the Environmental Management Charge (EMC) and Infringements; and
b) Management of Commonwealth Islands land, heritage buildings and lease revenue.

The Basis of Preparation

The financial statements are required by Section 42 of the Public Governance, Performance and Accountability Act 2013.

The financial statements have been prepared in accordance with:

a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)* ; and
b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

New Accounting Standards

Adoption of New Australian Accounting Standards Requirements

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future material impact on the financial statements.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, the GBRMPA has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

a) Fair value of property, plant and equipment - refer Note 3.2: Non-Financial Asset
b) Remaining useful lives of buildings, infrastructure, plant and equipment - Refer Note 3.2: Non-Financial Assets
c) Douglas Shoal provision - Refer Note 3.5: Provisions
d) Employee entitlement provision – Refer Note 6.1: Employee Provisions

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Budgetary Reporting of Major Variances (AASB1055)

The Budget Variances Commentary provides a comparison between the original budget reported in the Portfolio Budget Statements 2025-26, and the final financial outcome in the 2025-26 financial statements. The original budget provided is not audited, however major changes in budget have been explained as part of the variance analysis where relevant.

Variances are considered to be 'major' where:

(a) the variance between budget and actual is greater than +/-10% of the budget for the line items; and
(b) the variance between budget and actual is greater than +/-2% of the relevant budget base.

The relevant budget bases are:

- Departmental - Total Expenses
- Administered - Total Income

Variance explanations will also be provided where there have been major changes to business activities that may not be numerically material but by nature may assist users in understanding underlying business changes that may have occurred since the original budget was released.

Overview (cont)

Taxation

The GBRMPA is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Cash Flow Statement

The 2024-25 comparative figures have been restated to reflect the disclosure of S74 receipts transferred to OPA in Cash used from Operating Activities. Cash used by Suppliers has been reduced to offset this new line item.

Events After the Reporting Period

Departmental

There was no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the GBRMPA.

Administered

There was no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the GBRMPA.

Financial Performance

This section analyses the financial performance of Great Barrier Reef Marine Park Authority for the year ended 30 June 2026.

1.1: Expenses

	2026 $'000	2025 $'000
1.1A: Employee Benefits		
Wages and salaries	**23,014**	22,492
Superannuation		
Defined contribution plans	**973**	1,264
Defined benefit plans	**3,676**	3,236
Leave and other entitlements	**5,028**	5,394
Separation and redundancies	**4**	184
Other employee benefits	**153**	181
Fringe benefit tax	**16**	4
Total employee benefits	**32,864**	32,755

Accounting Policy

Accounting policies for employee related expenses are contained in the People and relationships section (refer 6.1).

1.1B: Suppliers		
Goods and services supplied or rendered		
Aircraft and vessel charter costs	**1,201**	1,700
Consultants	**139**	164
Contractors	**43,600**	37,433
Employee related training	**203**	270
Employment agency temporary staff	**837**	773
External audit fees	**50**	52
Internal audit fees	**96**	102
IT Services	**2,992**	2,572
Legal fees and other legal	**348**	243
Library and subscriptions	**28**	19
Meetings and engagement costs	**201**	135
Property and minor equipment	**1,244**	1,208
Great Barrier Reef Aquarium general expenses	**820**	333
Telephone and communications	**289**	326
Travel	**1,651**	1,492
Utilities	**498**	486
Other general expense	**793**	1,824
Total goods and services supplied or rendered	**54,990**	49,132
Goods supplied	**1,312**	1,855
Services rendered	**53,678**	47,277
Total goods and services supplied or rendered	**54,990**	49,132
Other Suppliers		
Short-term leases	**52**	353
Workers compensation expenses	**157**	127
Total other suppliers	**209**	480
Total suppliers	**55,199**	49,612

The GBRMPA had no short-term lease commitments as at 30 June 2026.

The above lease disclosures should be read in conjunction with the accompanying notes 3.2 and 3.4.

Accounting Policy

Short-term leases and leases of low-value assets

The GBRMPA has elected not to recognise right-of-use assets and lease liabilities for short term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than $10,000 per asset). The GBRMPA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.1C: Finance costs		
Interest on lease liabilities	**197**	244
Total finance costs	**197**	244

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2026 $'000	2025 $'000
Own-Source Revenue		
1.2A: Grants received from Government and Industry Partners[1]		
Curtis Island Offsets Program	**3,277**	-
Restoration of Reef Islands	**-**	1,431
Reef Islands Restoration for Pine Islet & Lady Elliot Island	**1,000**	2,500
Reef Restoration and Adaption Program	**124**	-
Data Management System	**29**	480
Strengthening Sea Country Relationship	**1,173**	1,260
Marine Monitoring Program	**9,000**	-
Total grants received from Government and Industry Partners	**14,603**	5,671

1. Funding received directly from the Department of Climate Change, Energy, the Environment and Water.

Accounting Policy

Revenue is recognised in accordance with AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, as applicable.

Grant funding received by the Great Barrier Reef Marine Park Authority to further its objectives, where the funding does not give rise to an enforceable and sufficiently specific contract with a customer under AASB 15 Revenue from Contracts with Customers, is accounted for under AASB 1058 Income of Not-for-Profit Entities.

1.2B: Other Revenue		
Sale of assets	**56**	108
Insurance recoveries	**173**	-
Resources received free of charge - external audit services	**50**	52
Other revenue	**34**	83
Total other revenue	**313**	243

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources are recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

1.2C: Revenue from Government		
Appropriations		
Departmental appropriations	**59,990**	61,647
Departmental special appropriation	**13,550**	13,457
Reef Joint Field Management Program	**19,218**	18,394
Total revenue from Government	**92,758**	93,498

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the GBRMPA gains control of the appropriation. Appropriations receivable are recognised at their nominal amounts.

Income and Expenses Administered on Behalf of Government

This section analyses the activities that the Great Barrier Reef Marine Park Authority does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered - Income

	2026 $'000	2025 $'000
REVENUE		
Non-Taxation Revenue		
2.1A: Fees and fines		
Environmental Management charge	**13,550**	13,457
Infringement notices	**125**	174
Total fees and fines	**13,675**	13,631
2.1B: Rental income		
Commonwealth islands operating leases	**455**	450
Total rental income	**455**	450

Operating Leases

The GBRMPA in its capacity as lessor, manages two leases on behalf of the Commonwealth. Dent Island 15 year lease to Hamilton West Pty Ltd expiring 31 January 2029 with an option to extend for 2 terms at 15 years each term and Lady Elliot Island 25 year lease to Reef Resort Management Pty Ltd expiring 30 November 2050.

The lease agreement for Lady Elliot Island with the existing tenants was extended in late 2025 for an additional 25 years.

The GBRMPA manages the risk associated with any rights it retains in the underlying assets through a regime of activities not limited to; general maintenance programs, regular inspections, environmental management plans, historic precinct management plans, operations committees, a bank guarantees, tenant insurance requirements, and public liability insurance.

Maturity analysis of operating lease income receivables:	2026 $'000	2025 $'000
Within 1 year	**345**	220
One to two years	**533**	149
Two to three years	**557**	157
Three to four years	**407**	98
Four to five years	**426**	-
More than 5 years	**14,728**	-
Total undiscounted lease payments receivable	**16,996**	624

The above lease disclosures should be read in conjunction with the accompanying note 4.2.

Accounting Policy

All administered revenues are revenues relating to ordinary activities performed by the GBRMPA on behalf of the Australian Government. As such, administered appropriations are not revenues of the GBRMPA as it oversees distribution or expenditure of the funds as directed.

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge (EMC) from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Other revenue received is from QLD Government State Penalties Enforcement Registry (SPER) that administer the recovery of infringement debts. Revenue is also generated from rent that is charged under leases associated with the use of the land. All amounts collected are paid into the Official Public Account (OPA).

Financial Position

This section analyses the Great Barrier Reef Marine Park Authority's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	2026 $'000	2025 $'000
3.1A: Cash and Cash Equivalents		
Field Management special account - cash at bank	**5,428**	4,299
Field Management special account - cash held in Official Public Account (OPA)	**579**	-
Cash on Hand or on deposit	**796**	488
Total cash and cash equivalents	**6,803**	4,787

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

a) cash on hand;

b) cash held in special accounts; and

c) bank accounts.

3.1B: Trade and Other Receivables		
Goods and services receivables		
Goods and services	**9,176**	121
Total Goods and services receivables	**9,176**	121
Appropriation receivables		
Appropriation receivables	**49,636**	44,272
Total Appropriation receivables	**49,636**	44,272
Other Receivables		
GST receivable from the Australian Taxation Office	**1,108**	1,156
Other	**4**	1
Total other receivables	**1,112**	1,157
Total trade and other receivables (gross)	**59,924**	45,550
Total trade and other receivables (net)	**59,924**	45,550

Credit terms for goods and services were within 20 days (2025: 20 days).

Accounting Policy

Financial Assets

Trade receivables, appropriation receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

3.2 Non-Financial Assets

3.2: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Computer Software

	Buildings[1] $'000	Leasehold Improvements $'000	Plant & Equipment [1] $'000	Computer Software $'000	Total $'000
As at 1 July 2025					
Gross book value	**53,542**	**8,120**	**6,293**	**235**	**68,190**
Accumulated depreciation, amortisation and impairment	**(46,548)**	**(2,170)**	**(3,068)**	**(235)**	**(52,021)**
Total as at 1 July 2025	**6,994**	**5,950**	**3,225**	**-**	**16,169**
Additions					
Purchase or internally developed	**-**	**-**	**64**	**-**	**64**
Work in progress	**914**	**-**	**-**	**-**	**914**
Right-of-use assets	**798**	**-**	**499**	**-**	**1,297**
Revaluations recognised in other comprehensive income	**-**	**410**	**64**	**(183)**	**291**
Recognition of accumulated depreciation on revaluations recognised in other comprehensive income	**-**	**(185)**	**94**	**183**	**92**
Disposals	**-**	**-**	**(2)**	**-**	**(2)**
Depreciation and amortisation	**-**	**(1,625)**	**(1,032)**	**-**	**(2,657)**
Depreciation on right-of-use assets	**(1,405)**	**-**	**(362)**	**-**	**(1,767)**
Total as at 30 June 2026	**7,301**	**4,550**	**2,550**	**-**	**14,401**
Total as at 30 June 2026 represented by					
Gross book value	**55,254**	**8,530**	**6,545**	**52**	**70,381**
Accumulated depreciation, amortisation and impairment	**(47,953)**	**(3,980)**	**(3,995)**	**(52)**	**(55,980)**
Total as at 30 June 2026	**7,301**	**4,550**	**2,550**	**-**	**14,401**
Carrying amount of right-of-use assets	**3,182**	**-**	**476**	**-**	**3,658**

1. In 2025-26, the carrying amount of Buildings and Plant & Equipment includes capital works in progress of $4.681m (2025: $3.766m), which is predominately for the Great Barrier Reef Aquarium.

Revaluation of non-financial assets
CBRE Valuation Pty Ltd has been appointed as the new provider of asset valuation services. An independent desktop valuation was completed for 30 June 2026.

Contractual commitments for the acquisition of property, plant and equipment and intangible assets
As at 30 June 2026, the GBRMPA had contractual commitments for asset acquisitions of $Nil (2025: $Nil).

3.2 Non-Financial Assets (cont)

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than $5,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total such as IT equipment).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the GBRMPA where there exists an obligation to restore the property to its original condition. These costs are included in the value of the GBRMPA's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

In accordance with AASB 16 the GBRMPA adjusts any additional ROU assets on initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluations decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the GBRMPA using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable assets are based on the following useful lives:

	2026	2025
Buildings	5 to 50 years	5 to 50 years
Leasehold improvements	Lease term	Lease term
Plant & Equipment	3 to 20 years	3 to 20 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the GBRMPA were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

3.3 Payables

	2026 $'000	2025 $'000
3.3A: Other payables		
Wages and Salaries	**1,153**	943
Amounts owed to Commonwealth	**355**	26
Leased assets held for sale	**10**	-
Total other payables	**1,518**	969
3.3B: Permit bonds		
Cash Bonds held on behalf of Permit Holders	**1,590**	1,620
Total permit bonds	**1,590**	1,620

Accounting Policy

The GBRMPA holds cash bonds for tourism permittees on the Great Barrier Reef Marine Park to mitigate against the risk of access damage.

3.4 Leases

	2026 $'000	2025 $'000
3.4: Leases		
Lease liabilities	**4,355**	5,002
Total leases	**4,355**	5,002

Total cash outflow for leases for the year ended 30 June 2026 was $2.137m (2025: $1.536m).

Maturity analysis - contractual undiscounted cash flows		
Within one year	**2,110**	1,880
Between one to five years	**2,440**	3,441
Total leases	**4,550**	5,321

The GBRMPA in its capacity as lessee has lease commitments for motor vehicles and photocopiers, and office accommodation in Townsville, Cairns, Yeppoon and Airlie Beach.

Accounting Policy

For all new contracts entered into, the GBRMPA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

The lease arrangement for the Great Barrier Reef Aquarium land is between the GBRMPA and Port of Townsville Limited for $1. This operating lease has been assessed retrospectively under AASB 16 Leases at the date of initial application. With no lease payments in the arrangement this results in a lease liability of zero, and accordingly when applying the cost model in the standard, a right of use asset of zero.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification of the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3.5 Provisions

	2026 $'000	2025 $'000
3.5 Provision for Douglas Shoal Remediation[1]		
Balance carried forward from previous period	**3,208**	5,715
Payments for remediation	(296)	(2,507)
Discounting of provision	240	-
Total provision for Douglas Shoal Remediation	**3,152**	3,208

1. On 3 April 2010, the Chinese owned bulk carrier, *Shen Neng 1,* grounded on Douglas Shoal within the Great Barrier Reef Marine Park. Douglas Shoal is a reef shoal located 90 kilometres off the central coast of Queensland. The *Shen Neng 1* traversed a significant area of Douglas Shoal over 3-12 April 2010 before being re-floated. The damage to Douglas Shoal comprises both physical and contaminant damage. The grounding created large depressions of rubble across Douglas Shoal as well as leaving behind large concentrations of toxic anti-fouling paint, in particular tributyltin (TBT) (banned in Australia since 2008).

The Commonwealth of Australia, acting through the GBRMPA, commenced proceedings in March 2013, against the ship owner of the *Shen Neng 1.* The Commonwealth claimed damages for remediation of Douglas Shoal. The hearing was held in the Federal Court however it was settled out of court for $35.000m with payment made in October 2016.

The project is in the final stages of completion.

Assets and Liabilities Administered on Behalf of the Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result of the Great Barrier Reef Marine Park Authority does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered - Financial Assets

	2026 $'000	2025 $'000
4.1: Other receivables		
Receivables - Commonwealth Director of Public Prosecutions (CDPP) Court ordered Fines	**271**	345
Receivables - Other	**34**	21
Total other receivables	**305**	366

Accounting Policy

Loans and receivables

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account. Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

4.2 Administered - Non-Financial Assets

4.2 Reconciliation of the Opening and Closing Balances of Commonwealth Island Properties

Reconciliation of the opening and closing balances of Commonwealth Island Properties that are subject to operating leases for 2026

	Land $'000	Buildings $'000	Total $'000
As at 1 July 2025			
Gross book value	**8,460**	**3,954**	**12,414**
Accumulated depreciation, amortisation and impairment	**-**	**(1,629)**	**(1,629)**
Total as at 1 July 2025	**8,460**	**2,325**	**10,785**
Depreciation	**-**	**(86)**	**(86)**
Revaluations and impairments recognised in other comprehensive income	**188**	**156**	**344**
Recognition of accumulated depreciation on revaluation in other comprehensive income	**-**	**(134)**	**(134)**
Disposals	**-**	**(941)**	**(941)**
Total as at 30 June 2026	**8,648**	**1,320**	**9,968**
Total as at 30 June 2026 represented by			
Gross book value	**8,648**	**3,149**	**11,797**
Accumulated depreciation, amortisation and impairment	**-**	**(1,829)**	**(1,829)**
Total as at 30 June 2026	**8,648**	**1,320**	**9,968**

The GBRMPA is the custodian of 22 Island properties on behalf of the Commonwealth, with 19 having only a nominal value. While the current operating environment presented indicators of impairment, no material impairment was required. As heritage listed properties the Islands do not depreciate, or have any stated useful life. The Island properties are not expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

In March 2026, the GBRMPA contracted CBRE Valuations Pty Ltd for a period of 5 years and 5 months for valuation services. For Commonwealth Island properties, a full assessment of the highest and best use of each of the GBRMPA's 22 Commonwealth Island properties was conducted, with Dent Island, Low Isles, and Lady Elliot Island, given market valuations based on their land and buildings, and a further 19 island properties given a nominal value of $1. A fair value assessment was undertaken for 30 June 2026.

All increments and decrements are transferred to the asset revaluation surplus by asset class and included in the Administered Reconciliation Schedule. No increment/decrement was expensed in the current year (2025: Nil).

Accounting Policy

Island properties

Administered non-financial assets only consists of Island Properties valued at fair value. Lighthouse and other adjacent properties are heritage listed therefore no depreciation is recorded against the asset. The Island properties are valued in accordance with AASB116 by and independent valuer. Valuations are deemed to occur on 30 June of each year. From 1 July 2015, the islands are valued in accordance with their restricted use under lease agreements.

Heritage and Cultural Assets

In accordance with AASB116, and as per Environmental Protection and Biodiversity Act 1999 (s. 341ZA) the Authority is required to have plans in place to comply with the Commonwealth Heritage management principles. Accordingly the Island properties are managed by Commonwealth project officer, and have resident caretakers for maintenance. Comprehensive valuations are conducted every 3 years with desktop valuations conducted in between. The GBRMPA Commonwealth Heritage Listed Places and Properties Heritage Strategy 2022-25, can be found at: http//hdl.handle.net/11017/3369.

4.3 Administered - Payables

	2026	2025
	$'000	$'000
4.3: Other Suppliers		
Commonwealth Director of Public Prosecutions (CDPP) court ordered fines payable to Commonwealth	**271**	345
Other Payables	**34**	21
Total suppliers	**305**	366

Settlement was usually made within 30 days (2025: 30 days)

Accounting Policy

Liabilities

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account (OPA). Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

5.1 Appropriations

5.1A: Annual Appropriations

Annual Appropriations for 2026

	Annual Appropriation[1]	Adjustments to Appropriation[2]	Total appropriation	Appropriation applied in 2026 (current and prior years)	Variance[3]
Departmental					
Ordinary annual services	**79,208**	**11,964**	**91,172**	**81,549**	**9,623**
Capital budget[3]	**955**	**-**	**955**	**64**	**891**
Other services					
Equity injections	**13,045**		**13,045**	**881**	**12,164**
Total departmental	**93,208**	**11,964**	**105,172**	**82,494**	**22,679**

Notes

1. In 2025-26, $5.388m has been withheld under section 51 of the PGPA Act from these Appropriations due to changes in delivery of the Great Barrier Reef Aquarium project.
2. In 2025-26, adjustments to appropriations to include PGPA Act section 74 receipts relating to GST refunds.
3. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

Annual Appropriations for 2025

	Annual Appropriation[1] $'000	Adjustments to Appropriation[2] $'000	Total appropriation $'000	Appropriation applied in 2025 (current and prior years) $'000	Variance[3] $'000
Departmental					
Ordinary annual services	**80,042**	**10,915**	**90,957**	**72,766**	**18,191**
Capital budget[4]	**2,519**	**-**	**2,519**	**76**	**2,443**
Other services					
Equity injections	**7,146**	**-**	**7,146**	**164**	**6,982**
Total departmental	**89,707**	**10,915**	**100,622**	**73,006**	**27,616**

Notes

1. In 2024-25, $41.460m has been withheld under section 51 of the PGPA Act from these Appropriations due to the Government's decision to rephase the funding for the Great Barrier Reef Aquarium into future years.
2. In 2024-25, adjustments to appropriations to include PGPA Act section 74 receipts relating to GST refunds.
3. In 2024-25, there is a material difference primarily due to supplier underspends relating to capital requirements for the Great Barrier Reef Aquarium.
4. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

5.1 Appropriations (cont)

5.1B: Unspent Annual Appropriations

	2026 $'000	2025 $'000
Departmental		
Appropriation Act (No. 1) 2024-2025	843	38,884
Appropriation Act (No. 2) 2024-2025	-	5,388
Appropriation Act (No. 1) 2025-2026	36,231	-
Appropriation Act (No. 2) 2025-2026	7,609	-
Supply Act (No. 1) 2025-2026	398	-
Supply Act (No. 2) 2025-2026	4,555	-
Cash on Hand or on deposit	796	488
Total Departmental	**50,432**	44,760

1. In 2025-26 $5.388m has been withheld under section 51 of the PGPA Act from this appropriation due to changes in timing of the delivery of the Great Barrier Reef Aquarium project

5.1C Special Appropriations

	Appropriation Applied	
	2026	2025
Authority	**$'000**	$'000
Great Barrier Reef Marine Park Act 1975 - s65A payments relating to the Environmental Management Charge and payments to GBRMPA	13,550	13,457
Total special appropriations applied	**13,550**	13,457

1. All funds received from the Environmental Management Charge (EMC) have been expended in the financial year 2025-26.

5.2 Field Management Special Account

The Special Account is used for the facilitation of payments for and on behalf of the GBRMPA and the Queensland Government Department of Environment and Science.

Appropriation: *Public Governance, Performance and Accountability Act 2013 section 80*
Establishing Instrument: *Great Barrier Reef Marine Park Act 1975; section 49*
Purpose: *Great Barrier Reef Marine Park Act 1975; section 51(2)* :

a) the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
b) purposes incidental to the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
c) meeting the expenses of administering the account.

The guiding principles agreed between the Commonwealth and Queensland Governments under the *Great Barrier Reef* Intergovernmental Agreement 2015 are:

i) A collaborative and cooperative approach is fundamental to the effective long-term protection, conservation and management of the Great Barrier Reef as this is beyond the power and remit of either jurisdiction;

ii) The precautionary principle will be applied to protecting the environmental, World Heritage and National Heritage values of the Great Barrier Reef including its outstanding universal value;

iii) The marine and land environments within and adjacent to the Great Barrier Reef World Heritage Area will be managed in an integrated manner consistent with ecosystem-based management and the principles of ecologically sustainable use;

iv) Economic growth and the long-term health of the Great Barrier Reef ecosystem are interconnected, and actions or changes in one can impact on the other and must be taken into account, in particular the Great Barrier Reef

- population growth and economic development increases the demand for resource and recreational use of the Great Barrier Reef
- land-use activities in the catchment, and urban development can have adverse impacts on the quality of water entering the Great Barrier Reef, and
- regulation of activities that exploit marine resources, measures for protection of marine parks, or initiatives to reduce external pressures on the ecosystem can have regional and local social and economic effects, and improve the long term viability of the region;

v) Trends in the health, use of and risks to the environment of the Great Barrier Reef ecosystem, including its outstanding universal value will be regularly monitored and reported to ensure decisions are soundly based;

vi) Co-ordinated long-term monitoring and research and the collection and sharing of marine-based biological, physical, social and economic data is fundamental;

vii) Regular, periodic review of the resources necessary for the long-term management of the marine and national parks within the Great Barrier Reef World Heritage Area will be undertaken; and

viii) Initiatives should be delivered through a concerted response across all levels of government with shared funding arrangements of joint Commonwealth-State initiatives agreed on a case-by-case basis.

		Great Barrier Reef Field Management Account	
		$	$
Departmental	**Note**	**2026**	2025
Balance brought forward from previous period		**4,038,110**	8,284,464
Increases			
Payments received from Queensland Government		**19,218,069**	19,218,069
Australian Government appropriation[1]		**19,218,069**	18,394,301
Curtis Islands Offsets revenue[2]		**3,276,944**	-
Receipts from external parties		**315,986**	51,800
Total increases		**42,029,068**	37,664,170
Available for payments		**46,067,178**	45,948,634
Decreases			
Payments made to Queensland Government for Reef Joint Field Management Program		**27,972,044**	27,600,412
Further payments made to Queensland Government[4]		**205,684**	275,000
Payments made to employees and suppliers		**10,397,567**	10,565,344
Bank Fees		**-**	-
Capital expenditure		**-**	-
Curtis Islands Offset payments made to employees and suppliers[3]		**1,291,485**	962,991
Douglas Shoal remediation payments made to employees and suppliers[3]		**295,806**	2,506,777
Total decreases		**40,162,586**	41,910,524
Total balance carried to the next period		**5,904,592**	4,038,110
Balance represented by:			
Cash on deposit[5]		**(102,429)**	(260,753)
Cash held in the Official Public Account	3.1A	**579,060**	-
Cash held in the GBRMPA bank account	3.1A	**5,427,961**	4,298,863

Notes

1. Includes $19.218m from Appropriation Act (No.1) 2025-26
2. Included in note 1.2A: Grants received from Government
3. The Curtis Island Offsets Program and the Douglas Shoal remediation project also utilise the Field Management Special Account
4. Additional payments were made to the QLD Government for vessels, patrols and island caretaker services.
5. At the end of the period, the Field Management Special Account was in arrears of $0.102m which will be returned to GBRMPA in the 2026-27 financial year.

Accounting Policy

Except for expenditure on fixtures upon land owned by or under the direct control of the Commonwealth or the GBRMPA, payments to the Queensland Department of Environment and Science for the Reef Joint Field Management Program are fully expensed in the year of payment.

5.3 Regulatory Charging Summary

	2026 $'000	2025 $'000
Expenses		
Departmental	**2,818**	2,912
Total Expenses	**2,818**	2,912
Amounts applied		
Own source revenue	**166**	156
Total amounts applied	**166**	156

Cost recovered activities
Managing the Permission System under the *Great Barrier Reef Marine Park Act 1975.*

The Cost Recovery Implementation Statement is available at:
https://hdl.handle.net/11017/3167

5.4 Net Cash Appropriation Arrangements

	2026 $'000	2025 $'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	**6,843**	4,816
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)[1]	**2,657**	2,797
Plus: depreciation right-of-use-assets[2]	**1,767**	1,320
Less: lease principal repayments[2]	**(2,139)**	(1,536)
Net Cash Operating Surplus/(Deficit)	**9,128**	**7,397**

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriation for depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2026 $'000	2025 $'000
6.1: Employee Provisions		
Leave	**8,840**	8,753
Total employee provisions	**8,840**	8,753

Accounting Policy

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the GBRMPA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the GBRMPA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The GBRMPA staff are members of the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap) or other superannuation funds held outside of the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The GBRMPA makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The GBRMPA accounts for contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

6.2: Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the GBRMPA, directly or indirectly, including any director (whether executive or otherwise) of the entity, the Portfolio Minister, and any other relevant Government Minister. The GBRMPA has determined the following people are the internal Key Management Personnel during the reporting period:

Board (Great Barrier Reef Marine Park Authority Act 1975)	**Period as KMP**
Dr Ian Poiner - Chairman - appointed under s10(2)	01/07/2025 - 30/06/2026
Mr Joshua Thomas - Member - appointed under s10(6)	01/07/2025 - 30/06/2026
Ms Robyn Sefton - Member - appointed under s10(2)	01/07/2025 - 27/08/2025
Ms Elissa Keenan - Member - appointed under s10(2)	01/07/2025 - 30/06/2026
Mr Tibau Stanley Lui - Member - appointed under s10(2)	01/07/2025 - 30/06/2026
Ms Patricia O'Callaghan - Member - appointed under s10(2), s10(3)	16/10/2025 - 30/06/2026
Prof Bronwyn Harch - Member - appointed under s10(2)	11/12/2025 - 30/06/2026
Mr Stephen Robertson - Member - appointed under s10(2)	11/12/2025 - 30/06/2026

Executive Management Group (Public Governance, Performance and Accountability Act 2013)	**Period as KMP**
Mr Joshua Thomas - Accountable Authority	01/07/2025 - 30/06/2026
Mr Fred Nucifora - General Manager Major Projects	01/07/2025 - 30/06/2026
Mrs Jameelie Fletchett - Chief Operating Officer	01/07/2025 - 30/06/2026
Mr Richard Quincey - General Manager Marine Park Operations	01/07/2025 - 30/06/2026
Ms Caroline Turnour - General Manager Strategic Policy and Partnerships	01/07/2025 - 30/06/2026

Ms Patricia O'Callaghan was not remunerated by GBRMPA, as the Director-General of the Department of the Environment, Tourism, Science and Innovation, her position on the board is held as a Queensland Government representative. Ms O'Callaghan's Queensland Government position has no controlling interest in the Joint Reef Field Management partnership that the GBRMPA maintains with the Department of Environment and Science.

	2026	2025
	$	$
Short-term employee benefits	**1,663,730**	1,527,054
Post-employment benefits	**228,426**	217,498
Other long-term employee benefits	**43,691**	45,028
Termination benefits	**-**	37,773
Total key management personnel remuneration expenses	**1,935,847**	1,827,353

The total number of key management personnel that are included in the below table is 11 individuals (2025: 13 individuals).

The above key management personnel remuneration is internal only, and excludes the remuneration and other benefits of the Portfolio Minister, and any other relevant Government Ministers. Ministerial remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the GBRMPA.

Key Management Personnel									
		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Joshua Thomas	Chief Executive Officer	424,712	-	-	52,928	10,225	-	-	487,865
CEO		**424,712**	-	-	**52,928**	**10,225**	-	-	**487,865**
Ian Poiner	Chair (MPA Board)	107,628	-	-	12,915	-	-	-	120,543
Robyn Sefton	Member (MPA Board)	8,997			1,080	-	-	-	10,077
Elissa Keenan	Member (MPA Board)	53,824			6,459	-	-	-	60,283
Tibau Stanley Lui	Member (MPA Board)	53,824	-	-	6,459	-	-	-	60,283
Stephen Robertson	Member (MPA Board)	25,188	-	-	3,023	-	-	-	28,211
Bronwyn Harch	Member (MPA Board)	29,475	-	-	3,537	-	-	-	33,012
MPA		**278,936**	-	-	**33,473**	-	-	-	**312,409**
Fred Nucifora	General Manager (Major Projects)	197,903	-	22,068	34,014	6,012	-	-	259,997
Jameelie Fletchett	Chief Operating Officer	230,138	-	26,117	35,109	13,016		-	304,380
Richard Quincey	General Manager (Marine Park Operations)	220,785	-	25,319	33,610	8,804	-	-	288,518
Caroline Turnour	General Manager (Strategic Policy & Partnerships)	217,129		20,623	39,292	5,634		-	282,678
SES		**865,955**	-	**94,127**	**142,025**	**33,466**	-	-	**1,135,573**
Total		**1,569,603**	-	**94,127**	**228,426**	**43,691**	-	-	**1,935,847**

6.3 Related Party Disclosures

Related party relationships

The GBRMPA is an Australian Government controlled entity. Board members are appointed under section 10 of the *Great Barrier Reef Marine Park Act 1975* . Board members and their related parties may hold positions in other entities that result in them having control or significant influence over the financial or operating policies of those entities.

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of Environmental Management Charge, receipt of Medicare rebate or Higher Education loans. These transactions have not been separately included in this note. Certain entities transacted with the GBRMPA in the reporting period. The terms and conditions of those transactions with key management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available, on a similar transactions to non-related entities on an arm's length basis.

Loans to Key Management Personnel or Key Management Personnel-Related Entities

In 2025-26, no loans were made to key management personnel or key management personnel-related entities (2024-25: Nil).

Other Transactions with Key Management Personnel or Key Management Personnel-Related Entities

In 2025-26, no other transactions were made to key management personnel or key management personnel-related entities (2024-25: Nil).

Managing Uncertainties

This section analyses how the Great Barrier Reef Marine Park Authority manages financial risks within its operating environment.

7.1 Contingent Assets and Liabilities

Contingent assets and liabilities

The GBRMPA has no Contingent Assets or Liabilities for 2025-26 financial year (2024-25: Nil)

7.2 Administrated Contingent Assets and Liabilities

Contingent assets and liabilities

The GBRMPA has no Contingent Assets or Liabilities for 2025-26 financial year (2024-25: Nil)

7.3 Financial Instruments

	2026 $'000	2025 $'000
7.3: Categories of Financial Instruments		
Financial Assets at amortised costs		
Cash and cash equivalents	**6,803**	4,787
Receivables for goods and services	**9,176**	121
Other receivables	**4**	1
Total financial assets at amortised cost	**15,983**	4,909
Total financial assets	**15,983**	4,909
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	**2,067**	2,528
Other Payables	**1,695**	1,304
Total financial liabilities measured at amortised cost	**3,762**	3,832
Total financial liabilities	**3,762**	3,832

The GBRMPA did not incur a net gain or a net loss on financial assets or financial liabilities.

Accounting Policy

Financial Assets

In accordance with AASB 9 Financial Instruments, the GBRMPA classifies its financial assets in the following categories:

a) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and

2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.4 Administered - Financial Instruments

	2026	2025
	$'000	$'000
7.4: Categories of Financial Instruments		
Financial assets at amortised cost		
Receivables - Commonwealth Director of Public Prosecutions (CDPP) Court ordered Fines	271	345
Receivables - Other	34	21
Total financial assets at amortised cost	305	366
Total financial assets	305	366

The GBRMPA did not incur a net gain or net loss on financial assets or financial liabilities.

7.5 Fair Value Measurements

7.5: Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2026	2025
	$'000	$'000
Non-financial assets		
Buildings - Level 3	**3,182**	3,789
Leasehold Improvements - Level 3	**4,550**	5,950
Plant & Equipment - Level 2	**1,793**	2,402
Plant & Equipment - Level 3	**-**	261
Total non-financial assets	**9,525**	12,402
Total fair value measurements of assets in the Statement of Financial Position	**9,525**	12,402

1. The following valuation techniques were used:
   Cost approach: based on the amount required to replace the service potential of an asset
   Market approach: based on market transactions involving identical or similar assets or liabilities

The GBRMPA procured valuation services from CBRE Valuation Pty Ltd during the 2025-26 financial year and will rely on their valuation models. A desk-top-valuation of fair value was undertaken prior to June 2026. CBRE Valuation Pty Ltd will re-test the valuation model every 12 months and will provide written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 3.2, there were no transfers between classes or levels of the fair value hierarchy. For the GBRMPA's policy on revaluations see the Accounting Policy section in note 3.2.

Accounting Policy
There were no transfers between levels of the fair value hierarchy as at 30 June 2026.

7.6 Administered - Fair Value Measurements

7.6: Administered - Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2026	2025
	$'000	$'000
Non-financial assets		
Land - Level 3	**8,648**	8,460
Buildings - Level 3	**1,320**	2,325
Total non-financial assets	**9,968**	10,785
Total fair value measurements of assets in the Statement of Financial Position	**9,968**	10,785
Liabilities not measured at fair value in the Statement of Financial Position		
Other Payables	**305**	366
Total liabilities	**305**	366

1. The following valuation techniques were used:

Income approach: based on future amounts (e.g. cash flows or income and expenses) that are converted (discounted) to a single present value

Market approach: based on market transactions involving identical or similar assets or liabilities

The GBRMPA procured valuation services from CBRE Valuation Pty Ltd during the 2025-26 financial year and will rely on their valuation models. A desk-top-valuation of fair value was undertaken across all administered assets prior to June 2026. CBRE Valuation Pty Ltd will re-test the valuation model every 12 months and will provide written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 4.2, there were no transfers between classes or levels of the fair value hierarchy.

Other Information

8.1 Current / non-current distinction for assets and liabilities

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**6,803**	4,787
Trade and other receivables	**59,924**	45,550
Prepayments	**1,445**	1,320
Total no more than 12 months	**68,172**	51,658
More than 12 months		
Buildings	**3,182**	3,789
Leasehold Improvements	**4,550**	5,950
Plant & equipment	**1,988**	2,663
Work in Progress	**4,681**	3,767
Total more than 12 months	**14,401**	16,169
Total assets	**82,573**	67,826
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**2,253**	2,863
Other payables	**1,518**	969
Permit bonds	**1,590**	1,620
Leases	**1,915**	(132)
Employee provisions	**6,800**	6,999
Provision for Douglas Shoal Remediation	**3,152**	3,208
Total no more than 12 months	**17,228**	15,527
More than 12 months		
Leases	**2,440**	5,134
Employee provisions	**2,040**	1,754
Total more than 12 months	**4,480**	6,888
Total Liabilities	**21,708**	22,415

8.2 Administered - Aggregate Asset and Liabilities

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	**305**	366
Total no more than 12 months	**305**	366
More than 12 months		
Island Properties	**9,968**	10,785
Total more than 12 months	**9,968**	10,785
Total Assets	**10,273**	11,151
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	**305**	366
Total liabilities	**305**	366

PART 4

MANAGEMENT AND ACCOUNTABILITY

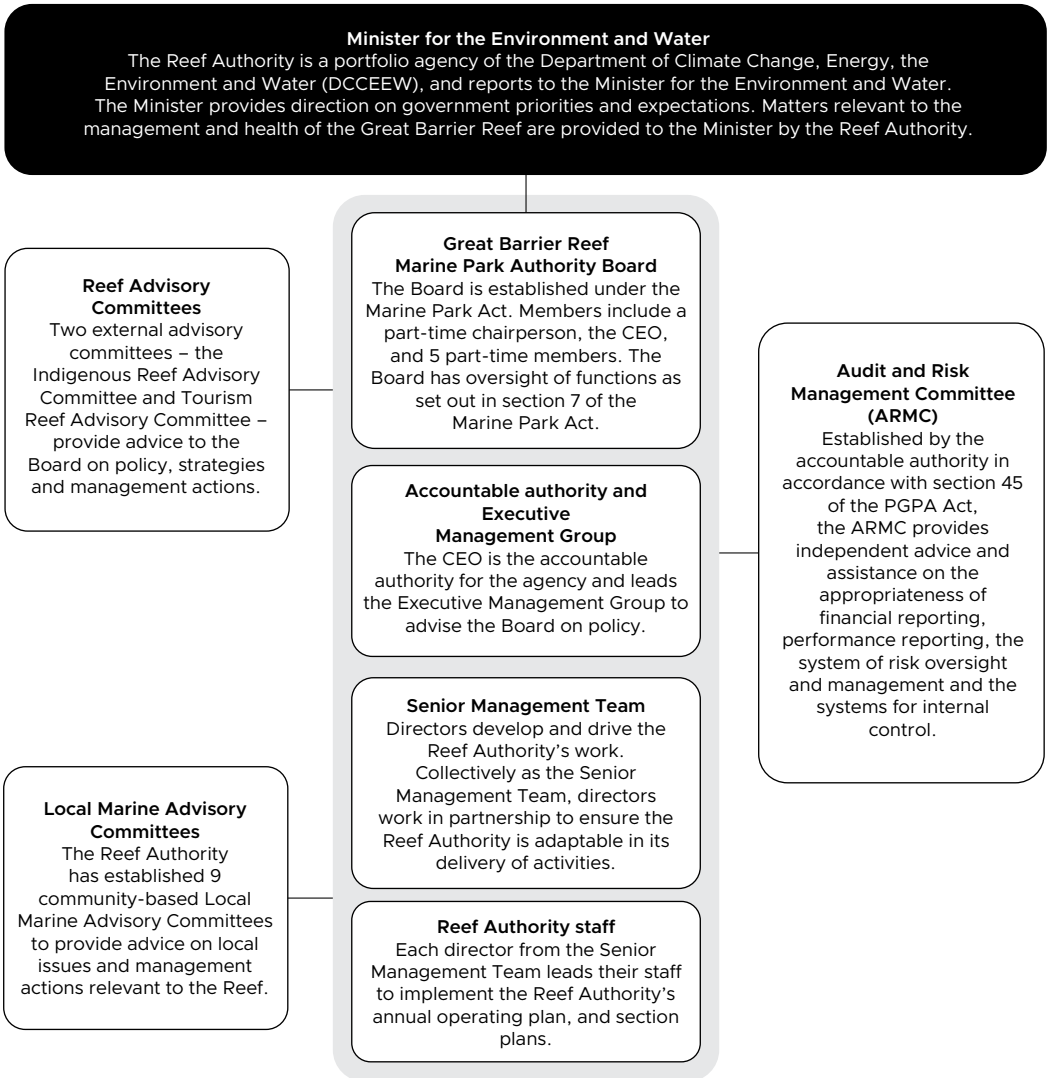
Corporate governance

The Reef Authority's governance objectives are set out in section 2A of the Marine Park Act. Sections 7 and 7A define the specific functions of the Reef Authority.

The Australian and Queensland governments have statutory responsibilities for the protection and management of the Great Barrier Reef Region (the Region). The Australian Government has specific constitutional powers that enable it to protect the Reef and Australia's world and national heritage. The Queensland Government is primarily responsible for regulating natural resource management, protecting the Reef environment and managing land use planning.

The partnership between the Australian and Queensland governments is formalised in the Great Barrier Reef Intergovernmental Agreement, which deals with many matters within the Great Barrier Reef Marine Park (Marine Park), the adjacent Queensland Great Barrier Reef Coast Marine Park and Queensland Island National Parks.

Figure 9: The Reef Authority's governance framework



Senior management committees

The Marine Park Authority Board

The Marine Park Authority Board (the Board) is established under the Marine Park Act. It comprises a part-time chairperson, the CEO and 5 part-time members.

The Board meets 6-times annually. The Reef Authority provides a dedicated secretariat to support its governance and administration functions.

The Board, led by the chairperson, is responsible for the management of the Marine Park and other functions under the Marine Park Act. It sets the strategic direction for the Reef Authority and makes determinations on programs, policies and legislative matters.

The Board may delegate its powers to enable agency staff to make decisions, particularly for operational matters.

The CEO and senior management are responsible for day-to-day operations (including delegated permit and development application decisions). The Reef Authority's budget and expenditure are the responsibility of the CEO as the accountable authority and in line with the requirements under the PGPA Act.

Table 4: Members of the Marine Park Authority Board and their respective roles, 2025–26

Name	Appointed on	Appointment expiry
Dr Ian Poiner, Chairperson	25/05/2023	24/05/2028
Mr Josh Thomas, CEO	18/03/2024	17/03/2029
Ms Elissa Keenan (Tourism representative)	07/02/2024	06/02/2029
Mr Tibau (Stan) Lui (First Nations representative)	23/01/2025	22/01/2030
Ms Patricia O'Callaghan (Queensland Government representative)	16/10/2025	15/10/2030
Prof Bronwyn Harch (Board member)	11/12/2025	10/12/2029
Mr Stephen Robertson (Board member)	11/12/2025	10/12/2030

Advisory committees

The Reef Authority consults with experts, Reef industries and the community through 2 Reef Advisory Committees (Indigenous and Tourism) and 9 Local Marine Advisory Committees.

The 2 Reef Advisory Committees provide objective advice, insights and recommendations to the Board on:

- legislative, policy and guideline review and development directly related to the management of the Marine Park
- strategic plans and programs that give effect to the objects of the Marine Park Act
- actions that can be taken to address risks to the Marine Park identified in the Outlook Report (released by the Reef Authority every 5 years)
- emerging or unfamiliar issues occurring within the Marine Park and the World Heritage Area.

Reef Advisory Committees are not decision-making bodies and the advice and recommendations they provide to the Board are non-binding. The committees operate in accordance with their respective Charters and Terms of Reference. Their membership details are available on the Reef Authority's website. Appointments to both committees are based on competency, considering members' experience, knowledge, skills, relationships, networks with Reef Traditional Owners, Reef tourism industry and relevant groups and sectors.

Key strategic and planning documents

The following key strategies and planning documents guide the Reef Authority's work program and initiatives:

- Reef 2050 Plan (5-yearly cycle) – provides a strategic framework for the Australian and Queensland governments to work together to protect the Great Barrier Reef.
- Great Barrier Reef Outlook Report (5-yearly cycle) – contains a comprehensive assessment of the health, use, risks, resilience, current management, values and long-term outlook for the Reef region.
- Portfolio Budget Statements (PBS) (annual) – provides proposed allocations of resources for government outcomes by entities within the portfolio.
- Corporate plan (annual) – outlines the Reef Authority's purpose, strategic objectives and performance measures against intended results for the year in the context of a 4-year strategic planning cycle.
- Annual operating plan (annual) – sets the direction of the Reef Authority and its programs, projects, budget and activities in that financial year.
- Annual report (annual) – informs parliament and other stakeholders of the Reef Authority's performance against the PBS and Corporate Plan.
- Aboriginal and Torres Strait Islander Heritage Strategy (10-yearly cycle) – protects cultural heritage and strengthens partnerships with Traditional Owners in managing the Reef.
- Blueprint 2030 – guides the Reef Authority's resilience-based management of the Reef in the face of a changing climate.

Internal audits

The Reef Authority's risk-based internal audit program is focused on providing assurance on the internal control environment. It is governed by an annual Strategic Internal Audit Plan. For 2025–26 the Reef Authority undertook 2 internal audits in accordance with the Strategic Internal Audit Plan, on:

- recruitment review
- Crown-of-thorns starfish (CoTS) Control Program — Health and Safety

Ethical standards

The Reef Authority is committed to the APS Values and Code of Conduct set out in the Public Service Act. The Values and Code of Conduct are an integral part of the Reef Authority's people management framework.

Information on ethical standards is regularly provided to staff through the Reef Authority's intranet, induction procedures, staff meetings and fortnightly internal newsletter.

Fraud and corruption control and prevention

The Reef Authority's Fraud and Corruption Control Policy and Plan and Fraud Incident Investigation Policy are consistent with the Australian Government's Policy AS 8001–2021 Fraud and Corruption Control, and Resource Management Guide No. 201 (Preventing, detecting, and dealing with fraud).

The Reef Authority has no appetite for risk in relation to fraud and corruption. Its detailed fraud and corruption risk assessments provide a strong foundation for its fraud and corruption control activities. Collectively, the Reef Authority's fraud and corruption policies, internal controls and broader fraud and corruption control framework give effect to the provisions of the PGPA Act and PGPA Rule 10 to:

- facilitate appropriate fraud and corruption prevention, detection, investigation, reporting and data collection in a way that meets the Reef Authority's needs
- minimise the opportunity and occurrence of fraud and corruption in the Reef Authority, as much as is reasonably practicable
- facilitate the process to recover the proceeds of fraud and corruption against the Reef Authority.

The Reef Authority continues to maintain a fraud and corruption risk register for compliance with the *National Anti-Corruption Commission Act 2022* (Cth).

The Reef Authority has updated its Fraud and Corruption Control Policy and Plan in accordance with the requirements of the *Commonwealth Fraud and Corruption Control Framework 2024*.

Significant non-compliance with finance law

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Audit and Risk Management Committee

The Audit and Risk Management Committee provide independent advice and assurance to the accountable authority and the Board on the Reef Authority's risk, control and compliance framework and its financial and performance reporting responsibilities.

The Audit and Risk Management Committee was established in accordance with section 45 of the PGPA Act and section 17 of the PGPA Rule 2014. The committee's functions and responsibilities are set out in its Charter of Operations, reflecting requirements of the PGPA Act and regulations, which members are expected to understand and observe.

Members are also expected to:

- act in the best interests of the Reef Authority
- apply good analytical skills, objectivity and judgement
- express opinions constructively and openly, raise issues that relate to the Audit and Risk Management Committee's responsibilities and pursue independent lines of inquiry
- contribute the time required to review the provided meeting papers.

The Audit and Risk Management Committee's Charter of Operations is available on the Reef Authority website at: hdl.handle.net/11017/4063.3.

Table 5: The Audit and Risk Management Committee members, 2025–26

Member name	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Mr Matthew Cahill	5	5	$25,514.34	Chair
Qualifications, knowledge, skills or experience				
Mr Matthew Cahill is a former deputy secretary with more than 20 years' experience as a senior executive in multiple Commonwealth Public Service portfolios. He has led policy, operational, service delivery, program, regulatory, corporate and assurance teams. He is a former Group Executive Director of the Australian National Audit Office. He currently chairs or is a member of several boards and audit committees. Mr Cahill is a Certified Practising Accountant with fellow status and an Australian Institute of Company Directors graduate. He has a Master of Business Administration and undergraduate degrees in Economics and Science.				

Member name	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Ms Anita Macartney	5	5	$10,429.08	Member
Qualifications, knowledge, skills or experience				
Ms Anita Macartney brings her extensive expertise in risk management, safety, governance and strategic planning to her role on the Audit and Risk Management Committee. Ms Macartney holds a Master of Occupational Health, Safety and Environment Management and a Bachelor of Criminology. She is a recognised Chartered Occupational Health and Safety Professional, Certified Risk Manager, Fellow of the Governance Institute of Australia and graduate of the Australian Institute of Company Directors.Her career includes notable senior roles such as Director of Governance and Risk at the Australian Radiation Protection and Nuclear Safety Agency, Risk and Strategy Manager at Jetstar Airways, and Manager of Earth Resources at WorkSafe Victoria.				
Mr Scott Brown	5	5	$10,429.08	Member
Qualifications, knowledge, skills or experience				
Mr Scott Brown is a Fellow of the Institute of Chartered Accountants in Australia and has a Bachelor of Commerce degree from the University of New South Wales. He has more than 17 years of Commonwealth Government experience in various senior finance roles. Mr Brown has held chief finance officer positions in both large and small government agencies, with overall responsibility for the financial management obligations and reporting for those organisations. Mr Brown has a very good understanding of all aspects of public sector resource management, governance and accountability frameworks.				

External scrutiny

The Reef Authority and its activities were subject to the following external scrutiny during the reporting period:

- the Auditor General issued an unqualified report for the 2024-25 financial statements of the Reef Authority.

Management of human resources

Managing and developing employees

The Reef Authority values the contribution of every one of their employees and is committed to providing an inclusive and supportive workplace for everyone. The initiatives in our *Strategic Workforce Plan 2021–26* supports the development of the current and future workforce.

In 2025–26, we continued to focus on safety, wellbeing and capability development. We invested approximately $2,000 per person across the Reef Authority in developing the capability of our staff, including by offering training courses, attendance at conferences and seminars, study assistance, online learning and professional memberships. We supported capability uplift across the Reef Authority by offering a diverse range of development opportunities, including training, conferences and seminars, study assistance, online learning and professional memberships.

Staff accessed development opportunities such as courses and workshops on leadership, writing skills, navigating difficult conversations, sustainability, engagement, presentation skills, critical and strategic thinking, cultural awareness, and digital capability training.

Reef Authority staff members continue to learn through the APS Academy — in a hub of learning and development — to build the capability and performance of the APS workforce. Employees are also offered a broad range of training and courses through the LinkedIn learning platform, which complements individual learning and development opportunities.

All employees had access to a comprehensive induction and mandatory training program, covering both APS-specific and agency-specific information that supports their performance and compliance obligations.

In 2025–26, we continued to implement the *Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–24*, the *APS Disability Employment Strategy 2020–25*, and the *Australian Public Service Gender Equality Strategy 2021–26*.

Work Health and Safety

The Reef Authority's working environment is diverse, ranging from modern office accommodation to remote field and offshore and aquarium diving. Many of our staff conduct extensive fieldwork using small watercraft for patrols, in-water Reef health surveys, engineering and water quality management. Larger motor vessels are utilised for diving operations. As part of the Reef Authority's broad community consultation and engagement, staff liaise with schools, tourism operators, the fishing industry, and Traditional Owners (including in remote locations).

In accordance with its terms of reference, the Reef Authority's Work Health and Safety Committee met 4 times during the reporting period. The Committee is chaired by the General Manager — Marine Park Operations.

The Reef Authority's Dive Safety Committee, a subcommittee of the Work Health and Safety Committee, met 4 times in 2025–26 in accordance with its terms of reference. The Dive Safety Committee is chaired by the Director — People Services.

In 2025–26 employees submitted 54 work health and safety (WHS) incident reports, including 14 hazard reports and 4 near miss reports. Of these, Comcare, the Commonwealth's WHS regulator, was notified of 3 of these incidents. As of 30 June 2026, 4 workers' compensation claims were accepted during the reporting period (one claim being for medical expenses only).

The Reef Authority continues to provide an Employee Assistance Program (EAP), which offers confidential counselling support for staff on both work and personal matters, along with health and wellbeing initiatives.

In 2025–26 staff accessed the EAP in 26 instances and used a total of 86 sessions. The Reef Authority has continued to coordinate health promotion activities for its employees. For example, the Reef Authority offers a wellness coaching program that provides one-on-one wellness coaching; and group wellness information seminars on various topics ranging from change management to sleep habits.

The Reef Authority conducted ergonomic workstation checks across several locations to assist employees with good health practice.

In 2026, a new integrated WHS and risk management suite was rolled out for use across the Reef Authority. This system aligns the Reef Authority's WHS reporting systems and obligations with world's best practice. The system is robust and secure and represents a quantum leap forward in the WHS reporting sphere.

In April 2026, around 92 employees received free influenza vaccinations as part of the Reef Authority's health and wellbeing program.

Workplace agreements

On 3 April 2024, the *Great Barrier Reef Marine Park Authority Enterprise Agreement 2024–2027* came into effect. It outlines the terms and conditions of employment for all non-SES employees of the Reef Authority and provides for salaries covering the APS 1 classification level up to the Executive Level (EL) 2 classification level, along with Legal Officer classification levels.

The Reef Authority provides employees with non-salary benefits such as:

- a payment of one annual work-related professional association membership fee for ongoing employees
- access to salary packaging of vehicles for ongoing employees and superannuation for all ongoing and non-ongoing employees
- a healthy lifestyle allowance of $180 each financial year to help meet the cost of equipment and/or activities which support health and fitness.

The enterprise agreement has a nominal expiry date of 28 February 2027.

Employee statistics

As of 30 June 2026, the Reef Authority had a headcount of 227 ongoing and 6 non-ongoing employees, including 135 women, 72 men and 26 who prefer not to answer. This is an overall decrease in total headcount of 2 from 30 June 2025. Of the 233 total number of employees, 20 worked part time and the remaining 213 worked full time.

In terms of classification, 151 people were employed at APS levels 1 to 6, and 78 people were employed at EL 1 or 2. Four people were employed at SES level, excluding the CEO. Most employees worked at the Reef Authority's head office in Townsville, with staff also located in other regional Queensland locations and Canberra, Australian Capital Territory.

More information has been provided in the tables below.

Table 6: Public Service Act 1999 Employment arrangements 2025–26:

Employment arrangements (as of 30 June 2026)	CEO	SES	Non-SES	Total
Enterprise Agreement	0	0	229	229
Determinations under subsection 24(1) of the *Public Service Act 1999*	0	4	0	4
Remuneration Tribunal	1	0	0	1
Total	**1**	**4**	**229**	**234**

Table 7: All ongoing employees, 2024-25

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	74	-	**74**	121	18	**139**	-	-	-	13	1	**14**	-	-	-	**227**
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	1	1	**2**	-	-	-	-	-	-	-	-	-	**2**
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**74**	**-**	**74**	**122**	**19**	**141**	**-**	**-**	**-**	**13**	**1**	**14**	**-**	**-**	**-**	**229**

Table 8: All ongoing employees, 2025–26

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	-	-	-	1	-	**1**	-	-	-	-	-	-	-	-	-	**1**
Qld	69	1	**70**	111	16	**127**	-	-	-	20	2	**22**	-	-	-	**219**
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	1	-	**1**	-	-	-	**1**
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	1		**1**	4		**4**	-	-	-	1	-	**1**	-	-	-	**6**
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**70**	**1**	**71**	**116**	**16**	**132**	**-**	**-**	**-**	**22**	**2**	**24**	**-**	**-**	**-**	**227**

Table 9: All non-ongoing employees, 2024–25

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	1	-	1	2	2	4	-	-	-	2	1	3	-	-	-	8
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**1**	**-**	**1**	**2**	**2**	**4**	**-**	**-**	**-**	**3**	**1**	**3**	**4**	**-**	**-**	**9**

Table 10: All non-ongoing employees, 2025–26

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	1	-	1	3	-	3	-	-	-	1	1	2	-	-	-	6
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6**

APS employee statistics

Table 11: Public Service Act 1999 ongoing employees, 2024–25

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	2	-	**2**	2	-	**2**	-	-	**-**	-	-	**-**	-	-	**-**	**4**
EL 2	6	-	**6**	11	-	**11**	-	-	**-**	-	-	**-**	-	-	**-**	**17**
EL 1	21	-	**21**	38	3	**41**	-	-	**-**	1	-	**1**	-	-	**-**	**63**
APS 6	34	-	**34**	34	8	**42**	-	-	**-**	8	-	**8**	-	-	**-**	**84**
APS 5	7	-	**7**	20	3	**23**	-	-	**-**	2	-	**2**	-	-	**-**	**32**
APS 4	3	-	**3**	15	4	**19**	-	-	**-**	1	1	**2**	-	-	**-**	**24**
APS 3	1	-	**1**	2	1	**3**	-	-	**-**	1	-	**1**	-	-	**-**	**5**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**74**	**-**	**74**	**122**	**19**	**141**	**-**	**-**	**-**	**13**	**1**	**14**	**-**	**-**	**-**	**229**

Table 12: Public Service Act 1999 ongoing employees, 2025–26

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	2	-	**2**	2		**2**	-	-	**-**	-	-	**-**	-	-	**-**	**4**
EL 2	4	-	**4**	12	-	**12**	-	-	**-**	2	-	**2**	-	-	**-**	**18**
EL 1	20	-	**20**	35	3	**38**	-	-	**-**	1	-	**1**	-	-	**-**	**59**
APS 6	34	1	**35**	32	6	**38**	-	-	**-**	10	1	**11**	-	-	**-**	**84**
APS 5	7	-	**7**	19	3	**22**	-	-	**-**	7	-	**7**	-	-	**-**	**36**
APS 4	2	-	**2**	13	3	**16**	-	-	**-**	2	1	**3**	-	-	**-**	**21**
APS 3	1	-	**1**	3	1	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**5**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**70**	**1**	**71**	**116**	**16**	**132**	**-**	**-**	**-**	**22**	**2**	**24**	**-**	**-**	**-**	**227**

Table 13: Public Service Act 1999 non-ongoing employees, 2024–25

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
EL 2	-	-	**-**	-	-	**-**	-	-	**-**	1	-	**1**	-	-	**-**	**1**
EL 1	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
APS 6	-	-	**-**	1	1	**2**	-	-	**-**	2	-	**2**	-	-	**-**	**4**
APS 5	-	-	**-**	1	1	**2**	-	-	**-**	-	1	**1**	-	-	**-**	**3**
APS 4	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**1**	**-**	**1**	**2**	**2**	**4**	**-**	**-**	**-**	**3**	**1**	**4**	**-**	**-**	**-**	**9**

Table 14: Public Service Act 1999 non-ongoing employees, 2025–26

Location	Man/male			Woman/ female			Non-binary			Prefers not to answer			Uses a different term			Total
Classification	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
EL 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
EL 1	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
APS 6	-	-	**-**	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
APS 5	-	-	**-**	-	-	**-**	-	-	**-**	-	1	**1**	-	-	**-**	**1**
APS 4	-	-	**-**	2	-	**2**	-	-	**-**	1	-	**1**	-	-	**-**	**3**
APS 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**1**	**-**	**1**	**3**	**-**	**3**	**-**	**-**	**-**	**1**	**1**	**2**	**-**	**-**	**-**	**6**

Table 15: Public Service Act 1999 employees by full-time and part-time status, 2024–25

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	**-**
SES 2	-	-	-	-	-	-	**-**
SES 1	4	-	4	-	-	-	**4**
EL 2	17	-	17	1	-	1	**18**
EL 1	60	3	63	1	-	1	**64**
APS 6	76	8	84	3	1	4	**88**
APS 5	29	3	32	1	2	3	**35**
APS 4	19	5	24	-	-	-	**24**
APS 3	4	1	5	-	-	-	**5**
APS 2	-	-	-	-	-	-	**-**
APS 1	-	-	-	-	-	-	**-**
Other	-	-	-	-	-	-	**-**
Total	**209**	**20**	**229**	**6**	**3**	**9**	**238**

Table 16: Public Service Act 1999 employees by full-time and part-time status, 2025–26

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	**-**
SES 2	-	-	-	-	-	-	**-**
SES 1	4	-	4	-	-	-	**4**
EL 2	18	-	18	-	-	-	**18**
EL 1	56	3	59	1	-	1	**60**
APS 6	76	8	84	1	-	1	**85**
APS 5	33	3	36	1	-	1	**37**
APS 4	17	4	21	3	-	3	**24**
APS 3	4	1	5	-	-	-	**5**
APS 2	-	-	-	-	-	-	**-**
APS 1	-	-	-	-	-	-	**-**
Other	-	-	-	-	-	-	**-**
Total	**208**	**19**	**227**	**6**	**-**	**6**	**233**

Table 17: Public Service Act 1999 employment type by location, 2024–25

Location	Ongoing	Non-ongoing	Total
NSW	-	-	**-**
Qld	227	8	**235**
SA	-	-	**-**
Tas	-	-	**-**
Vic	-	-	**-**
WA	-	-	**-**
ACT	2	1	**3**
NT	-	-	**-**
External Territories	-	-	**-**
Overseas	-	-	**-**
Total	**229**	**9**	**238**

Table 18: Public Service Act 1999 employment type by location, 2025–26

Location	Ongoing	Non-ongoing	Total
NSW	1	-	**1**
Qld	219	6	**225**
SA	-	-	**-**
Tas	-	-	**-**
Vic	1	-	**1**
WA	-	-	**-**
ACT	6	-	**6**
NT	-	-	**-**
External Territories	-	-	**-**
Overseas	-	-	**-**
Total	**227**	**6**	**233**

Table 19: Public Service Act 1999 Indigenous employment, 2024–25

Employment basis	Total
Ongoing	20
Non-Ongoing	5
Total	**25**

Table 20: Public Service Act 1999 Indigenous employment, 2025–26

Employment basis	Total
Ongoing	19
Non-Ongoing	1
Total	**20**

Table 21: Public Service Act 1999 Employment salary ranges by classification level as per the enterprise agreement (minimum/maximum)

Classification	Minimum salary	Maximum salary
SES 3	-	-
SES 2	-	-
SES 1	$180,141	$259,302
EL 2	$142,077	$167,898
EL 1	$121,312	$132,962
APS 6	$99,733*	$111,702*
APS 5	$88,833*	$96,829
APS 4	$79,187	$87,314
APS 3	$71,374	$78,222
APS 2	$63,048	$70,870
APS 1	$57,497*	-
Other	-	-
Minimum/ Maximum range	$54, 497	$259, 302

Note: Minimum salary rates for APS 1 to EL 2 and LO 1 to PLO 1 rates available under the Reef Authority's Enterprise Agreement 2024-27.

*The Commonwealth's pay fragmentation mechanism causes this level to be absorbed by the previous salary level as indicated by no salary specified.

Table 22: Non-SES Reef Authority Legal Officers employment salary ranges by classification level (minimum/ maximum) in the current report period, 2025–26

Classification	Minimum salary	Maximum salary
PLO 1	$163,740	$178,334
SLO 1	$127,326	$154,340
LO 1	$72,417	$112,218
Minimum/ maximum range	$72,417	$178,334

Performance pay

The Reef Authority does not operate a performance pay scheme.

Executive remuneration

Table 23: Information about remuneration for senior executives

		Short-term benefits	Short-term benefits	Short-term benefits	Post-employment benefits
Total remuneration bands	**Number of senior executives**	**Average base salary**	**Average bonuses**	**Average other benefits and allowances**	**Average superannuation contributions**
$0 - $220,000	3	210,753	-	22,793	36,496
$220,001 - $245,000	1	227,679	-	26,117	35,859

Assets management

Management of the Reef Authority's assets is governed by the Marine Park Act, supported by the Great Barrier Reef Marine Park Regulations 2019 (the Regulations) and the EPBC Act, and aligns with accounting standards and government best practice. The Reef Authority maintains an asset register, asset management policies and a capital management plan.

Purchasing

The Reef Authority has reviewed its internal procurement policies, and its compliance is aligned with the Commonwealth Procurement Rules.

Further information on the department's procurement activities can be found on tenders.gov.au.

The Reef Authority was compliant with the Commonwealth Procurement Rules during the financial year

Consultancy and non-consultancy contract expenditure

Contracts

Annual reports contain information about actual expenditure on reportable consultancy and non-consultancy contracts. Information on the value of reportable consultancy and non-consultancy contracts is available on the AusTender website.

Reportable consultancy contracts

During 2025–26, 7 new reportable consultancy contracts were entered into, involving total actual expenditure of $650,000. In addition, one ongoing reportable consultancy contract was active during the period, involving total actual expenditure of $7,000.

These consultants were engaged for legal, internal audit, procurement, and project management advice. Consultants are engaged when specialist expertise is not available within the Reef Authority or where an independent assessment is considered desirable.

Reportable non-consultancy contracts

During 2025–26, 92 new reportable non-consultancy contracts were entered into, involving total actual expenditure of $13.3 million. In addition, 140 ongoing reportable non-consultancy contracts were

active during the period, involving total actual expenditure of $69.73 million. There is no additional information regarding section 17AGA about organisations receiving amounts under reportable consultancy and non-consultancy contracts.

Strategic Commissioning Framework

In 2025–26, the Reef Authority continued to take steps to bring core work in-house (across the job families: Accounting and Finance, Information and Communications Technology and Digital Solutions) in line with the APS Strategic Commissioning Framework.

While recruitment processes were initiated to bring this work in-house, progress has been constrained by a highly competitive labour market and persistent skills shortages in regional Queensland, particularly in Townsville. Accordingly, due to the Reef Authority's outsourcing of core work being minimal and in line with limited circumstances, the Reef Authority did not set a target in 2025–26.

Despite these challenges, the agency remains committed to building internal capability and continues to explore alternative strategies to meet these targets.

Australian National Audit Office access clauses

The Auditor-General had access to all contractors' premises where contracts were entered into during the reporting period.

Exempt contracts

In 2025–26 the accountable authority did not exempt any contract from publication in AusTender.

Small business

The Reef Authority supports small business participation in the Commonwealth Government procurement market. Small and medium enterprise and small enterprise participation statistics are available on the Department of Finance's website.

The Reef Authority's procurement practices support small and medium enterprises, consistent with paragraphs 5.5 to 5.7 of the Commonwealth Procurement Rules. For example, we consider the capabilities of small and medium enterprises and their commitment to Townsville and regional markets; and we use tools such as electronic systems and payment cards to facilitate on-time payment performance.

The Reef Authority recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website.

Other mandatory information

Advertising at the Reef Authority

During the period 1 July 2025 to 30 June 2026, the Reef Authority conducted the following advertising campaigns:

- zoning education — compliance campaigns — $295,982.68
- Fish for the Future campaign — sustainable fishing education campaign — $115,900.96
- owned channel promotion — $17,762.15

Further information on those advertising campaigns is available at reefauthority.gov.au and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.

Grants

The Reef Authority did not award any grants in 2025–26.

Disability reporting

Australia's Disability Strategy 2021-2031 is the overarching framework for inclusive policies, programs and infrastructure that support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes can be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect Australians with disability, their families and carers.

All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. The Disability Gateway publishes a range of reports on progress of the Strategy's actions and outcome areas. These are available at disability.gateway.gov.au/ads.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at apsc.gov.au.

Freedom of information

The *Freedom of Information Act 1982* (Cth) (FOI Act) provides the community with the right of access to documents held by Australian Government agencies. This right of access is limited only by certain exceptions and exemptions in the FOI Act. Under the FOI Act, an application requesting access to a document must:

- be made in writing
- state that the request is an application for the purposes of the FOI Act
- provide enough information about the document(s) for a responsible officer of the agency to identify them
- provide an address in Australia where notices under the FOI Act may be sent to the applicant.

FOI requests should be lodged via email to FOI@gbrmpa.gov.au, or sent to:

The FOI Officer C/- Legal Services
Great Barrier Reef Marine Park Authority
PO Box 1379
Townsville Qld 4810
Australia

Alternatively, requests can be delivered to the Reef Authority's Townsville office at

235 Stanley Street, Townsville,
Queensland, 4810

- If the applicant decides to proceed with a request, they may be charged for the time spent searching for, retrieving and preparing the documents and making decisions. If the Reef Authority decides that a processing charge applies, the applicant will be notified and can contest the charge.
- If any difficulty arises in identifying a document or providing access in the form requested, an officer of the agency will contact the applicant. We consult with the applicant to agree on the way the documents will be provided to them – for example, by email or post, to the address that the applicant has specified or by providing the applicant with a link to an online file-sharing facility.
- The authorised Reef Authority decision-makers for requests made under the FOI Act are the CEO, General Managers, Director of Legal Services and Senior Legal Officers. Documents released under the FOI Act are listed on the agency's disclosure log, located at reefauthority.gov.au/about-us/corporate-information/ freedom-information-requests. This does not include those documents excepted under section 11C of the FOI Act.
- The Reef Authority's Information Publication Scheme statement, pursuant to Part II of the *Freedom of Information Act 1982*, is available at reefauthority.gov.au/about-us/corporate-information/information-publication-scheme.

In 2025–26 the agency received 19 requests for access to documents under the FOI Act. Two requests were carried over from 2024–25. Of these requests, full access to documents was granted in 2 cases, partial access to documents in 8 cases was granted,

3 requests were withdrawn, 5 requests were refused access to documents, and the final 3 requests were still being processed at the end of the 2025–26 financial year. All requests were or are being processed within statutory timeframes.

PART 5

APPENDICES

Appendix A: Financial resource statements

Entity resource statement 2025-26

Description	Actual available appropriation for 2025-26 $'000	Payments made $'000	Balance remaining $'000
	(a)	(b)	(a) – (b)
Departmental			
Annual appropriations - ordinary annual services[1]	119,881	81,613	38,268
Annual appropriations - other services - non-operating[2]	13,045	881	12,164
Total departmental annual appropriations	**132,926**	**82,494**	**50,432**
Departmental special appropriations[3]	13,550	13,550	-
Total special appropriations	**13,550**	**13,550**	-
Special accounts[3]	46,067	40,162	5,905
Total special accounts	**46,067**	**40,162**	**5,905**
less departmental appropriations drawn from annual/special	19,218	-	-
less appropriations and credited to special accounts	-	19,218	-
Total departmental resourcing	**173,325**	**116,988**	**56,337**

1 Appropriation Act (No. 1) 2024–25, Appropriation Act (No. 1) 2025-26, Supply Act (No. 1) 2025-26. This may also include prior-year departmental appropriation and section 74 external revenue. Departmental capital budgets are not separately identified in Appropriation Bills and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

2 Appropriation Act (No. 2) 2025-26, and Supply Act (No. 2) 2025-26.

3 Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

Expenses by outcomes

Outcome 1: (The long term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park)	Budget* 2025-26 $'000	Actual expenses 2025-26 $'000	Variation 2025-26 $'000
	(a)	(b)	(a) – (b)
Program 1.1: [Great Barrier Reef Marine Park Authority]			
Departmental expenses			
Departmental appropriation	60,232	62,761	-2,529
s74 External Revenue[1]			
Special appropriations	12,000	13,550	-1,550
Special accounts	38,494	40,163	-1,669
Expenses not requiring appropriation in the Budget year[2]	4,474	4,424	50
Departmental total	115,200	120,898	-5,698
Total expenses for Program 1.1	115,200	120,898	-5,698
Total expenses for Outcome 1	115,200	120,898	-5,698

	2025-26	2025-26
Average staffing level (number)	272	231

** Full-year budget, including any subsequent adjustment made to the 2024-25 budget at Additional Estimates.*

1 Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

2 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

Financial Overview

The Reef Authority's total operating revenue for 2025–26 was $127.358 million, compared with $118.834 million for 2024–25. Revenue by source is shown below.

During the reporting period, the Reef Authority received one savings measures:

- $5.969 million – savings from external labour, advertising, travel, and legal expenses.

Own source income for 2025–26 was $34.600 million, $9.264 million more than in 2024–25. This was primarily due to the inclusion of $9 million received upfront for the Marine Monitoring Program.

Own source income included funding from 'related entities' (bodies that either form part of, or are controlled by, the Australian Government), such as the Reef Trust. It also included the Queensland Government's funding contribution to the Field Management Program.

Operating expenses for managing the Marine Park in 2025–26 were $120.898 million, compared to $114.330 million in 2024–25. The expenses by category are outlined in below.

The Reef Authority's end of financial year position for 2025–26 was a $6.843 million surplus. This was primarily due to lower than expected employee benefits expenses due to a high vacancy rate, together with additional Reef Trust funds received than expected and additional special appropriation received.

Revenue by source 2025–26 (excluding Douglas Shoal remediation)

Total Operating Revenue	2026 $'000	%
Commonwealth appropriation	$79,208	62
Special appropriation	$13,550	11
Queensland Government	$19,218	15
Industry partner	$14,603	11
Other	$779	1
Total	**$127,358**	**100**

Expenses by category 2025–26 (excluding Douglas Shoal remediation)

Expenses by Category	2026 $'000	%
Employee benefits	$32,864	27
Suppliers	$55,396	46
Field Management by Queensland Government	$27,972	23
Depreciation and amortisation	$4,424	4
Write down and impairment of assets	$2	0
Total	**$120,658**	**100**

Appendix B: Ecologically sustainable development and environmental performance

Under section 516A of the EPBC Act, Australian Government organisations must report on their environmental performance and how they accord with, and advance, the principles of ecologically sustainable development.

Section 516A also promotes the integration of environmental, economic and social considerations. This section summarises the Reef Authority's 2025–26 activities under section 516A of the EPBC Act.

Advancing the principles of ecologically sustainable development

Reef Authority activities that accord with the principles of ecologically sustainable development include:

- administering and enforcing the Marine Park Act, which explicitly recognises these principles
- releasing publications on the Reef and its values and health
- making information readily available on reefauthority.gov.au and reefknowledgesystem.gov.au
- working with the Australian and Queensland governments to review and progress implementation of the Reef 2050 Plan
- working with the Department of Climate Change, Energy, the Environment and Water, other agencies and stakeholders to promote ecologically sustainable development focused on:
    - ensuring the long-term protection, ecologically sustainable use, understanding and enjoyment of the Reef for all Australians and the international community through the control, care and development of the Marine Park
    - providing policy advice to the Minister for the Environment and Water to ensure the Reef Authority's policies and other environmental policies are mutually supportive.

Contributing to the conservation of biodiversity

In 2025–26 the Reef Authority continued to target biodiversity conservation by:

- encouraging integrated coastal management and improving knowledge about the role that coastal ecosystems play in the health of the Reef
- encouraging collective action by community, industry and government to reduce the impacts of marine debris on the Reef
- addressing the impacts of fishing activities, illegal fishing and poaching
- improving the quality and extent of information on the water quality of the Reef
- implementing the Marine Monitoring Program – a component of the Paddock to Reef Integrated Monitoring, Modelling and Reporting Program under the Reef 2050 Plan
- contributing to the conservation of biodiversity in marine ecosystems, including through continued implementation of the Representative Areas Program
- implementing the Crown-of-thorns Starfish Control Program which protects high value coral reefs from starfish predation through strategic and targeted manual control
- contributing to a range of habitat and species conservation projects through the Reef Joint Field Management Program.

Protecting the Reef's world heritage values

One of the Reef Authority's core roles is protecting world heritage values through activities such as:

- regulating proposed actions in, or adjacent to, the World Heritage Area
- promoting the World Heritage values of the Reef through communication, education and engagement
- working in partnership with stakeholder groups, including:
    - local governments and schools through the Reef Guardian programs
    - Traditional Owners on sustainable traditional use practices for marine resources
    - advisory groups on the management of Marine Park issues
- maintaining an accreditation program focused on high-standard tourism operations
- working with Reef businesses and industry on programs that promote environmental, economic and social benefits (e.g. Eye on the Reef)
- training tourism industry staff to monitor and assess the health of the Reef at high-value tourism sites.

Contributing to ecologically sustainable outcomes through a relevant Appropriations Act [section 516A(6)(b)]

The Reef Authority's outcome underpins its work in providing for the ecologically sustainable use of the Marine Park. We achieve our outcome by delivering on our 3 key activities – see Part 3.

Protecting the environment [section 516A(6)(c)]

The Reef Authority is responsible for managing one of the world's premier natural resources through the care and development of the Marine Park. It manages the Marine Park as a multiple-use area and permits uses that are ecologically sustainable and allowed by legislation.

In 2025–26, in conjunction with its partners, the Reef Authority maintained its compliance and enforcement activities, with funding from both the Australian and Queensland governments for field management.

The Reef Authority worked with the community, Reef Guardian Councils, volunteer Local Marine Advisory Committees and Reef Guardian Schools to promote responsible Reef practices, reduce littering and marine debris and encourage positive environmental behaviour.

Minimising the impact of our activities on the environment [section 516A(6)(d)]

In addition to positive impacts of Reef Authority programs on the Reef, the Reef Authority has targeted actions to minimise greenhouse gas emissions, waste, water use and other environmental impacts that result from the delivery of Reef Authority services.

The Reef Authority maintains a Sustainability Office within its corporate services section, with dedicated staff and budget to ensure a consistent approach to sustainability, across the Reef Authority's services. A Sustainability Strategy 2024–27 articulates the overarching goals and direction of the organisation and formally expresses the commitment to sustainable environmental management. The strategy provides a focused, methodical, and consistent approach with new targets and direct steps to reduce the environmental impacts of the Reef Authority's services in the following action areas:

- strategy, governance and reporting
- clean energy and clean air
- circular economy and waste management
- nature positive principles.

Mechanisms for reviewing and increasing the effectiveness of these measures [section 516A(6)(e)]

The Sustainability Strategy sets a standard for the Reef Authority to account for, and manage, greenhouse gas emissions from our services and meet the Australian Government's commitment to net zero emissions for the public service by 2030.

In 2025–26, the Reef Authority put in place its second Emissions Reduction Plan to continue to reduce greenhouse gas emissions in alignment with our Sustainability Strategy. This plan has been successfully implemented. Both plans are available on the Reef Authority's website.

The Reef Authority will continue to drive emissions reduction by putting in place our third Emissions Reduction Plan for 2026–27 which will outline next steps to maintain momentum on the road to net zero by 2030.

We are resolute in continuously improving our own environmental performance, through initiatives driven and coordinated by our dedicated Sustainability team.

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them. As a Tranche 3 entity, we have chosen to include climate-related disclosures in our annual reporting suite. Our Climate Disclosure Report has been prepared in accordance with the Year 1 Reporting Provisions and is available on our website reefauthority.gov.au and on the Department of Finance's Transparency portal.

Appendix C: Queensland Government financials

Table of contents

Statement Of Income And Expenses		**98**
Statement Of Assets And Liabilities		**99**
	Section 1	**100**
	About The Program And This Financial Report	100
	A1 Basis Of Financial Report Preparation	100
Notes to	A1-1 General Information	100
the Financial	A1-2 Purpose And Principal Activities	100
Report	A1-3 Compliance With Prescribed Requirements	101
	A1-4 Presentation	102
	A1-5 Authorisation Of Financial Report For Issue	103
	A1-6 The Reporting Program	103
	Section 2	**104**
	Notes About Our Financial Performance	104
	B1 Expenses	104
	B1-1 Employee Expenses	104
	B1-2 Supplies And Services	106
	Section 3	**107**
	Notes About Our Financial Position	107
	C1 Property, Plant And Equipment	107
Certification	Management Certificate	109
Independent Auditor's report		**110**

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Statement of Income and Expenses
for the year ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Income from continuing operations			
Revenue			
User charges and fees	A1-3	-	9
Funding from the Joint Field Management Program	A1-3	28,254	28,028
Recoveries	A1-3	10	325
Other income		1	14
Total revenue		28,265	28,376
Gain on disposal of assets		5	188
Total income from continuing operations		28,270	28,564
Expenses from continuing operations			
Employee expenses	B1-1	15,659	15,086
Supplies and services	B1-2	10,125	10,517
Depreciation and amortisation		3,345	3,511
Other expenses		19	36
Total expenses from continuing operations		29,148	29,150
Net deficit		(878)	(586)

The accompanying notes form part of the financial report.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Statement of Assets and Liabilities
as at 30 June 2026

	Notes	2026 $'000	2025 $'000
Current assets			
Cash at bank		-	155
Receivables		521	654
Other assets		-	32
Total current assets		521	841
Non-current assets			
Property, plant and equipment	C1	37,080	37,891
Total non-current assets		37,080	37,891
Total assets		37,601	38,732
Current liabilities			
Program funding payable		354	-
Payables		331	778
Accrued employee benefits		552	489
Total current liabilities		1,237	1,267
Net assets		36,364	37,465

The accompanying notes form part of the financial report.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

SECTION 1
ABOUT THE PROGRAM AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION

A1-1 GENERAL INFORMATION

This special purpose financial report covers the Joint Field Management Program for the Great Barrier Reef World Heritage Area for the financial year 1 July 2025 to 30 June 2026.

The Great Barrier Reef Marine Park Authority ("Authority") is an Australian Government Statutory Authority that manages the contributions for this program.

The head office of business is:
Department of the Environment, Tourism, Science and Innovation
Level 32
1 William Street
BRISBANE QLD 4000

The principal place of business:
Joint Field Management Program for
The Great Barrier Reef Marine Park Authority and Queensland Parks and Wildlife Services
Stanley Place
Level 11, 235 Stanley Street
TOWNSVILLE QLD 4810

For information in relation to the Great Barrier Reef Marine Park Authority financial report please email info@detsi.qld.gov.au or visit the authority's website at http://www.gbrmpa.gov.au

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES

Through the *Great Barrier Reef Intergovernmental Agreement 2024* the Commonwealth and Queensland Governments have agreed to co-operatively plan, fund and deliver an integrated, strategically planned, and co-ordinated program of field management and national parks within the Great Barrier Reef World Heritage Area.

The Joint Field Management Program (the program) will be directed at achieving the following outcomes:

- protection and conservation of the natural and cultural resources, including outstanding universal values
- protection of key vulnerable species, their habitats and ecosystems
- effective compliance with relevant Commonwealth and Queensland laws related to protection and management of the environment and cultural values, including through education and understanding
- effective permitting systems and associated operational policies under relevant Commonwealth and Queensland laws related to protection and management of the environmental and cultural values
- ecologically sustainable public use

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION (continued)

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES (continued)

- understanding and enjoyment of Great Barrier Reef World Heritage Area natural and cultural resources and values by the public
- formal partnerships and shared decision-making with Traditional Owners
- increasing the effectiveness of the program and the efficient use of resources through the use of technology, analysis of data and the monitoring of trends, including for scientific, biological, recreational and commercial matters, and
- capacity to respond to environmental incidents, including through coordinated clean up and rehabilitation programs.

Pursuant to the *Great Barrier Reef Intergovernmental Agreement 2024,* the Commonwealth and Queensland Governments agree to provide ongoing base funding (recurrent and capital) for this Joint Field Management Program shared on a 50:50 basis. The contributions by both parties will be administered by the Great Barrier Reef Marine Park Authority.

The Authority then provides a grant to the Department of the Environment, Tourism, Science and Innovation (the Department), to deliver its components of the Joint Field Management Program. To the extent that the Department does not spend the grant in the financial year to which it is allocated, the monies are to be reallocated in the next financial year by the Joint Field Management Program Strategy Group.

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Department, a not-for-profit entity, has prepared this special purpose financial report in accordance with the Treasurer's determination whereby compliance with certain provisions of the *Financial and Performance Management Standard 2019* issued under the *Financial Accountability Act 2009* was exempt. As there are limited intended users of this report, the format and content is appropriate to meet the information needs of the specific users.

User Charges and Fees

Revenue is recognised on delivery of goods or completion of the service to the customer at which time the invoice is raised or payment is received, this includes rental income.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION (continued)

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

Grants and Contributions

Grants and contributions revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor. Grants are accounted for under AASB 1058 Income of Not-for-Profit Entities, whereby revenue is recognised upon receipt of the grant funding.

Recoveries Revenue

Recovery revenue relates to Queensland Government Insurance Fund (QGIF) claim recoveries received in the financial year.

Cash

The Program does not maintain a separate bank account. The cash position disclosed in these financial statements is a calculated amount derived from the Program's assets and liabilities and represents cumulative funding received less expenditure incurred. Cash is managed through the Department's banking arrangements. Where the calculated cash position is negative at reporting date, the balance is presented as a current liability as a program funding deficit.

Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is required within 30 days from invoice date. The collectability of receivables is assessed periodically with provision being made for impairment.

Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount. Amounts owing are unsecured and are generally settled on 30 day terms.

A1-4 PRESENTATION

Currency and Rounding

Amounts included in the financial report 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.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Assets and Liabilities. 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 department does not have the right at the end of the reporting period to defer settlement beyond 12 months after reporting date. All other assets and liabilities are classified as non-current.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION (continued)

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

Comparatives

Comparative information reflects the audited 2024-25 financial report.

A1-5 AUTHORISATION OF FINANCIAL REPORT FOR ISSUE

The financial report is authorised for issue by the Executive Director, QPWS and Partnerships and the Chief Finance Officer at the date of signing the Management Certificate.

A1-6 THE REPORTING PROGRAM

The financial report includes the value of all revenues, expenses, assets and liabilities of the program, managed by the Department on behalf of the Queensland Government.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 EXPENSES

B1-1 EMPLOYEE EXPENSES

	2026 $'000	2025 $'000
Employee benefits		
Wages and salaries	12,237	11,695
Employer superannuation contributions	1,604	1,525
Annual leave levy / expense	1,272	1,239
Long service leave levy / expense	320	314
Employee related expenses		
Workers' compensation premium	56	55
Other employee expenses	170	258
	15,659	15,086

Employee Benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Workers' compensation insurance is a consequence of employing employees and is not counted in an employee's total remuneration package. Whilst this is not an employee benefit it is however recognised separately as an employee related expense. The Department pays a premium to WorkCover Queensland in respect of its obligations for employee compensation.

Accounting Policy - Wages and Salaries

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

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.

B1 EXPENSES (continued)

B1-1 EMPLOYEE EXPENSES (continued)

Accounting Policy - Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave (LSL) Scheme, levies are payable by the department to cover the cost of employees' annual leave and long service leave (including leave loading and on-costs). No provision for annual leave or long service leave is recognised in the department's financial statements. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears.

Accounting Policy - Superannuation

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

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement 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 by the Treasurer on the advise of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2026

B1 EXPENSES (continued)

B1-2 SUPPLIES AND SERVICES

	2026 $'000	2025 $'000
Travel	1,522	1,737
Repairs and maintenance	2,015	1,268
Corporate support expense	1,671	1,632
Outsourced works and services	1,205	1,655
Fuel and oil	950	1,231
Information and communication technologies	770	775
Traditional owner services	477	592
Motor vehicle hire - Q fleet	435	380
Accommodation and operating leases	323	299
Material and consumables	291	226
Marine Vessels	102	145
Other supplies and services	364	577
	10,125	10,517

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 PROPERTY, PLANT AND EQUIPMENT

	2026 $'000	2025 $'000
Buildings: at fair value		
Gross	15,803	15,392
Less: Accumulated depreciation	(6,324)	(5,885)
	9,479	9,507
Heritage and cultural assets: at fair value		
Gross	22	22
Less: Accumulated depreciation	(6)	(6)
	16	16
Plant and equipment: at cost		
Gross	38,499	37,694
Less: Accumulated depreciation	(15,858)	(13,554)
	22,641	24,140
Infrastructure: at fair value		
Gross	3,533	3,476
Less: Accumulated depreciation	(925)	(785)
	2,608	2,691
Land	359	357
Capital works in progress: at cost [(1)]	1,977	1,180
	37,080	37,891

[(1)] Includes $0.37m (2025: $0.33m) software works in progress.

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

Asset Class	Threshold
Buildings	$ 10,000
Infrastructure	$ 10,000
Other	$ 5,000
Land	$ 1

Items with lesser value are expensed in the year of acquisition. Property, plant and equipment acquisitions were $2.89m (2025: $3.93m).

Land, Heritage and cultural assets, and Buildings are comprehensively valued using a rolling revaluation program. The valuation is at fair value and is undertaken independently by Acumentis.

The valuation of infrastructure assets is at fair value and are appraised by management experts with rates provided by Lemmah Pty Ltd.

Department of the Environment, Tourism, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
A1-2 PURPOSE AND PRINCIPAL ACTIVITIES (continued)
for the period ended 30 April 2026

C1 PROPERTY, PLANT AND EQUIPMENT (continued)

Plant and equipment is valued at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector.

The non-current physical assets (excluding motor vehicles) are insured through the Queensland Government Insurance Fund. Motor vehicles are insured through commercial insurers.

Department of the Environment, Tourism, Science and Innovation
In relation to the Joint Field Management Program for the Great Barrier Reef World Heritage Area
Management Certificate
for the year ended 30 June 2026

This special purpose financial report has been prepared pursuant to:

- the *Great Barrier Reef Intergovernmental Agreement 2024* between the Commonwealth and the Queensland Governments
- the *Memorandum of Understanding for Provision of Field Management Services for The Great Barrier Reef Marine Park and Queensland Marine and National Parks within the Great Barrier Reef World Heritage Area (2022-27) (dated 23 September 2024)* , and
- the decisions of the Field Management Strategy Group outlined in the *Reef Joint Field Management Program Annual Business Plan 2025-26.*

In accordance with these agreements, we certify that in our opinion:

a) the prescribed requirements for establishing and keeping the accounts have been complied within in all material respects
b) the reports have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of the Environment, Tourism, Science and Innovation in relation to the Great Barrier Reef Joint Field Management Program for the year ended 30 June 2026 and of the financial position of the program at the end of the year; and
c) financial assistance received has been expended in accordance with the purposes for which it was given in the financial year.



Brad Lang, B.Bus (Acc), BA, GradDipEc, CPA
Chief Finance Officer
Department of the Environment, Tourism, Science and Innovation

Date: 27/8/2026



Anthony Contarino
A/Executive Director
Department of the Environment, Tourism, Science and Innovation

Date: 28/8/2026

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of the Environment, Tourism, Science and Innovation

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Great Barrier Reef Joint Field Management Program.

The financial report comprises the statement of assets and liabilities as at 30 June 2026, the statement of income and expenses for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

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

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

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

c) In my opinion, the financial report:

   i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended

   ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

I am independent of the 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.

Emphasis of matter – basis of accounting

I draw attention to Note A1-3 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of Department of Environment and Science under the *Great Barrier Reef Intergovernmental Agreement 2015*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Queensland Audit Office
Better public services

Responsibilities of the Accountable Officer 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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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.

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

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

Jacques Coetzee

28 August 2026

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendices

PART 6

AIDS TO ACCESS

Abbreviations and acronyms

AIMS	Australian Institute of Marine Science
APS	Australian Public Service
ARMC	Audit and Risk Management Committee
Blueprint 2030	Great Barrier Reef Blueprint for Climate Resilience and Adaption
Board	Marine Park Authority Board
CCD	Commonwealth Climate Disclosure
CEO	Chief Executive Officer
C.L.A.S=S	Care, Learn, Act, Share = Steward
CoTS	crown-of-thorns starfish
Cth	Commonwealth
DCCEEW	Department of Climate Change, Energy, the Environment and Water
EAP	Employee Assistance Program
EAP	Environmental Protection and Assessment
EL	Executive Level
EMC	Environmental Management Charge
EMG	Executive Management Group
EPBC Act	Environmental Protection and Biodiversity Conservation Act 1999 (Cth)
Field Management Program	Reef Joint Field Management Program
FRS	Field Reporting System
FOI Act	Freedom of Information Act 1982 (Cth)
GBRMPA	Great Barrier Reef Marine Park Authority
GHG	greenhouse gas
GST	goods and services tax
LMACs	Local Marine Advisory Committees
LTMP	Long-term Monitoring Program
Marine Park	Great Barrier Reef Marine Park
Marine Park Act	Great Barrier Reef Marine Park Act 1975 (Cth)
PBS	Portfolio Budget Statements
PGPA Act	Public Governance, Performance and Accountability Act 2013
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
Reef	Great Barrier Reef
Reef 2050 Plan	Reef 2050 Long-term Sustainability Plan
Reef Authority	Great Barrier Reef Marine Park Authority
RHIS	Reef Health Impact Survey
Region	The Great Barrier Reef Region
Regulations	The Great Barrier Reef Marine Park Regulations 2019
SES	Senior Executive Service
TUMRA	Traditional Use of Marine Resources Agreement
WHS	Work health and safety

List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	-	Letter of transmittal	-
17AI	Letter of transmittal	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	-	Aids to access	-
17AJ(a)	vi	Table of contents (print only).	Mandatory
17AJ(b)	115	Alphabetical index (print only).	Mandatory
17AJ(c)	114	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	115	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ii	Electronic address of report.	Mandatory
17AD(a)	-	Review by accountable authority	-
17AD(a)	3	A review by the accountable authority of the entity.	Mandatory
17AD(b)	-	Overview of the entity	-
17AE(1)(a)(i)	Role and functions	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	7	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	8	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	12	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	11	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	8	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	8	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory

Aids to access

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(c)	-	Report on the Performance of the entity	-
-	-	Annual performance statements	-
17AD(c)(i); 16F	14	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	-	Report on Financial Performance	-
17AF(1)(a)	93	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	92	A table summarising the total resources and total payments of the entity.	Mandatory
17AD(d)	-	Management and Accountability	-
-	-	Corporate Governance	-
17AG(2)(a)	74	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	v	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	v	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	v	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	72	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	75	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory
	-	Audit Committee	-
17AG(2A)(a)	75	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	75	The name of each member of the entity's audit committee.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(c)	75	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	75	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	75	The remuneration of each member of the entity's audit committee.	Mandatory
	-	External Scrutiny	-
17AG(3)	76	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
	-	Management of Human Resources	-
17AG(4)(a)	77	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	78	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)	79	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level; Statistics on fulltime employees; Statistics on parttime employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	78	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the Public Service Act 1999.	Mandatory
17AG(4)(c)(i)	86	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory

Aids to access

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)(ii)	86	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	78	A description of non-salary benefits provided to employees.	Mandatory
	-	Assets Management	-
17AG(5)	87	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
	-	Purchasing	-
17AG(6)	87	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	-	Reportable consultancy contracts	-
17AG(7)(a)	87	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	87	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million]."	Mandatory
17AG(7)(c)	88	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	87	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory
	-	Reportable non-consultancy contracts	-

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7A)(a)	88	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	88	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory
17AD(daa)	-	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	-
17AGA	87	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
	-	Australian National Audit Office Access Clauses	-
17AG(8)	88	If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
	-	Exempt contracts	-
	-	Small business	-
17AG(10)(a)	88	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory

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PGPA Rule Reference	Part of Report	Description	Requirement
17AG(10)(b)	88	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
	-	Financial Statements	-
17AD(e)	37	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	-	Executive Remuneration	-
17AD(da)	66	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory
17AD(f)	-	Other Mandatory Information	-
17AH(1)(a)(i)	88	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	If applicable, Mandatory
17AH(1)(c)	89	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	89	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(2)	94	Information required by other legislation	Mandatory

Alphabetical index

A

abbreviations and acronyms 114
Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park 74
Aboriginal and Torres Strait Islander peoples *see* First Nations peoples
accountable authority 8, 10, 40, 72, 73
    members 8
Acknowledgement of Traditional Owners iii
Adapt our management to protect the Reef's resilience in response to a changing climate and other pressures (Key activity 2) 12, 13
    crown-of-thorns starfish (CoTS) densities are at sustainable levels in the cull sites on targeted reefs that are actioned for surveillance and culling operations 13, 22
    cumulative number of citations from the *2019 Great Barrier Reef Outlook Report* onwards 13, 28
    enhance spatial management of the southern Great Barrier Reef through the development of the Southern Plan of Management 13, 25
    reduce Reef Authority reportable direct and indirect greenhouse gas emissions 13, 26–7
advertising campaigns 88
advisory committees
I   ndigenous Reef Advisory Committee 73
    Local Marine Advisory Committees 29, 30, 72, 73, 95
    Reef Advisory Committees 72, 73
    Tourism Reef Advisory Committee 29, 73
aerial surveillance 4
Aguilar, Grethel 10
Annual Compliance Risk Assessment 16
annual performance statements 10–11
    continuous improvement 14
    corporate performance results 15–36
    integrated planning and reporting system 12–13
    overview 14
    targets and corporate measures 14
annual report 74
APS Academy 77
APS Disability Employment Strategy 2020–25 77
APS Net Zero 2030 policy 27, 96
APS Values and Code of Conduct 74
artificial intelligence 4, 10
AS 8001-2008 Fraud and Corruption Control 74
asset management 87
Audit and Risk Management Committee 72, 75–6
    Charter of Operations 75
    functions and responsibilities 75
    internal audits 74
    membership and meeting attendance 75–6
    remuneration of members 75, 76
AusTender 87, 88
Australian Coral Reef Society's 2025 annual conference, Townsville 4
Australian Institute of Marine Science (AIMS), Long-Term Monitoring Program 15
Australian National Audit Office
    access clauses 88
    Independent Auditor's Report 38–9
Australian Public Service Gender Equality Strategy 2021–26 77
Australia's Disability Strategy 2021–2031 89
Authority Board 10, 72, 73
    membership 65, 73
    remuneration 65
    responsibilities 73

B

Badman, Tim 10
benthic images submitted and AI analysed 40
biodiversity conservation 24
Board (Reef Authority) *see* Authority Board
branches (of Reef Authority) 7, 8
Brown, Scott 76
Bundaberg Regional Council 30
Burdekin Shire Council 30

C

Cahill, Matthew 75
Cairns office 27
capacity building 3
cash flow statement 44
Chief Executive Officer iv, 7, 8, 72, 73
    review 3–4
    see also accountable authority; Thomas, Josh
Chief Financial Officer 40
Chief Operating Officer 7
CLASS (Care–Learn–Act–Share–Steward) surveys 29
climate change 3, 4, 10
Climate Disclosure Report 27, 96
coastal ecosystems 94
Comcare 77
commercial fishing, offences 18
Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–24 77
Commonwealth Fraud and Corruption Control Framework 2024 75
Commonwealth Performance Framework 10

Commonwealth Procurement Rules 87, 88
community advisory groups 6, 95
community engagement 10
compliance 16, 95
delivery, long-term trend 17
Environmental Management Charge 20
permissions 20
Reef Joint Field Management Program 4, 16, 17
compliance days, dedicated, number
completed in the Marine Park 13, 16, 17
Compliance Risk Plan 16
contracts 87–8
coral fragments planted 30
coral trout biomass in Marine Park green zones compared with General Use blue zones, as an indicator for Reef health 13, 15
corporate governance 72–6
advisory committees see advisory committees
asset management 87
Audit and Risk Management Committee 74–5
Authority Board 65, 72, 73
ethical standards 74
governance framework 72
key strategic and planning documents 74
purchasing 87–8
corporate performance results 15–36
Corporate Plan 2025–26 12, 14, 74
key activities 12
Corporate Services (branch) 8
Corrie, Kim 40
corruption control 74–5
Crown-of-thorns Starfish (CoTS) Control Program 3, 22, 94
cull sites/culling 3, 22, 30
employment of First Nations peoples in 3, 35
health and safety (internal audit) 74
manta tow surveys 22
protecting coral and supporting the Reef's resilience, case study 23–4
resilience interventions 3
starfish densities are at sustainable levels in cull sites on targeted reefs actioned for surveillance and culling operations 13, 22
CSIRO 33

D

Department of Climate Change, Energy, the Environment and Water 19, 49, 72, 94
Department of Defence 19
Department of the Environment, Tourism, Science and Innovation (Qld) Management Certificate (Reef Joint Field Management Program) 109
Reef Joint Field Management Program financials 97–108
Department of Finance 88
Resource Management Guides 2, 12, 74
disability reporting 89
Dive Safety Committee 77
drone use 4, 10, 17
drupella snail removal 30

E

ecologically sustainable development and environmental performance 94
advancing the principles of ECD (section 516A(6)(a)) 94
contributing to the conservation of biodiversity 94
contributing to ecologically sustainable outcomes through a relevant Appropriations Act (section 516A(6)(b)) 95
mechanisms for reviewing and increasing the effectiveness of these measures [section 516A(6)(e)] 96
minimising the impact of our activities on the environment (section 516A(6)(d)) 95
protecting the environment (section 516A(6)(c)) 95
protecting the Reef's world heritage values 95
education see Reef education and engagement programs
electric hire vehicles 27
emissions reduction strategies 26–7, 95
Employee Assistance Program 77
employees *see* staff
employment arrangements 78
energy efficiency improvements 27
enforcement 17, 95
Enterprise Agreement 2024–27 78, 86
entity resource statement 2025–26 92
Environment Protection (Sea Dumping) Act 1981 19
Environmental Management Charge (EMC) 13, 20
compliance 20
Environmental Protection and Biodiversity Conservation Act 1999 (EPBC Act) 19, 87, 94–6
ergonomic workstations 78
ethical standards 74
evidence-based decision-making 3–4
Executive Management Group 8, 65, 72
branches and leadership 8
remuneration 65, 87
exempt contracts 88

expenses by outcomes 93
external scrutiny 76
extreme weather events 3
Eye on the Reef 3, 22, 95
impact of participation in Reef education and engagement programs 29
surveys 30
tourism operator Site Stewardship Plans 30

F

Facebook 30, 32
Field Reporting System (FRS) 16
financial resource statements 92–3
financial statements
Reef Authority 37–70
Reef Joint Field Management Program 97–111
First Nations peoples 3
Innovate Reconciliation Action Plan 4, 10
see also Land and Sea Country Rangers; Traditional Owners
fishing
commercial 18
illegal/offences 18, 94
recreational 18, 94
Fletchett, Jameelie v, 7, 8, 10, 65
fossil fuel use reduction 27
Foster a culture of Reef stewardship through strong partnerships, strategic engagement, and education programs (Key activity 3) 12, 13
improved trust level sentiment score 13, 33
number of Traditional Owner groups with formal partnerships in place 13, 34–5
participants in Reef Authority education and engagement programs are taking actions to support the Reef's long-term protection 13, 29–30
percentage of Marine Park coastline covered by Traditional Use of Marine Resources Agreements 13, 36
Reef Authority online communication tool usage – websites and social media channels 13, 31–2
Fraser Coast Regional Council 10, 30
Fraud and Corruption Control Policy and Plan 74, 75
fraud control v, 74–5
Fraud Incident Investigation Policy 74
Freedom of Information Act 1982 89
Freedom of Information (FOI) 89
operations and requests 89
funding 60–3, 95, 98

G

General Manager, Major Projects 7, 8
General Manager, Marine Park Operations 7, 8, 77
General Manager, Strategic Policy and Partnerships 7, 8
Global Eco Challenge for schools 30
governance framework 72
grants 88
Great Barrier Reef Aquarium, redevelopment project 4
Great Barrier Reef Blueprint for Climate Resilience and Adaptation 2030 (Blueprint 2030) 22, 74
Great Barrier Reef Coast Marine Park 72
Great Barrier Reef Foundation 33, 49
Great Barrier Reef Intergovernmental Agreement 2024 72, 100
Great Barrier Reef Joint Field Management Program see Reef Joint Field Management Program
Great Barrier Reef Marine Park v, 72
Great Barrier Reef Marine Park Act 1975 v, 3, 6, 72, 87, 94
Great Barrier Reef Marine Park Authority see Reef Authority
Great Barrier Reef Marine Park Authority Enterprise Agreement 2024–2027 78, 86
Great Barrier Reef Marine Park Regulations 2019 87
Great Barrier Reef Outlook Reports 28, 73, 74
2019 edition, cumulative citations 13, 28
2024 edition, cumulative citations 28
Great Barrier Reef Region iv
Great Barrier Reef World Heritage Area v, 10, 62, 100, 101
greenhouse gas emissions 95, 96
direct and indirect 26–7
GreenPower 26, 27

H

habitat restoration 10
Harch, Bronwyn 65, 73
health promotion activities 77
High Standard Tourism Operators 4, 30
accreditation program 95
impact of participation in Reef education and engagement programs 29
human resources 77–87
disability reporting 89
managing and developing employees 77
recruitment review (internal audit) 74
work health and safety 77–8
workplace agreements 78
see also staff

I

illegal fishing and poaching 10, 94
Independent Auditor's Report
    Reef Authority 38–9
    Reef Joint Field Management Program 110–11
Indigenous employment 3, 35, 86
Indigenous Land and Sea Country Rangers 34, 35
Indigenous Reef Advisory Committee 73
industry and community advisory groups 6, 95
influenza vaccinations 79
Innovate Reconciliation Action Plan 4, 10
Instagram 32
integrated coastal management 94
integrated planning and reporting system 12–13
internal audits 74
international Reef education sessions 29
International Union for the Conservation of Nature (IUCN) 10

J

Jabalbina Yalanji Aboriginal Corporation 35

K

Keenan, Elissa 65, 73
Key activity 1: Protect the Reef through in-field activities and regulation to safeguard its unique environment while allowing ecologically sustainable use 12
    performance measures 13, 15–20
Key activity 2: Adapt our management to protect the Reef's resilience in response to a changing climate and other pressures 12
    performance measures 13, 25–8
Key activity 3: Foster a culture of Reef stewardship through strong partnerships, strategic engagement, and education programs 12
    performance measures 13, 29–36
key management personnel
    remuneration 65
    see also Authority Board; Executive Management Group
key strategic and planning documents 74

L

Land and Sea Country Rangers 34, 35
legal officers, remuneration 86
legislative framework 6
letter of transmittal v
LinkedIn 32
list of requirements 115–22
Local Marine Advisory Committees 29, 30, 72, 73, 95
Lui, Tibau Stanley 65, 73

M

Macartney, Anita 76
Major Projects (branch) 7, 9
management and accountability 72–90
marine debris 94, 95
Marine Monitoring Program 94
Marine Park Authority Board see Authority Board
Marine Park Operations (branch) 7, 8
Marine Park zoning 6, 10, 15
market research 31, 33
Master Reef Guides 4, 29
    Facebook followers 30
Minister for the Environment and Water v, 72, 94
Moore Reef 10

N

National Anti-Corruption Commission Act 2022 (Cth) 74
National Greenhouse Accounts (NGA) factors 26
Nucifora, Fred 7, 8, 65

O

O'Callaghan, Patricia 65, 73
offences
    commercial fishing 18
    compliance 16
    number detected in the Marine Park 13, 16, 17–18
    number of high and very high-risk detected in the Marine Park 13, 16, 18
    recreational fishing 18, 94
    online communication tool usage 31–2
    organisational structure 7
Outcome 1 of Portfolio Budget Statement 2025–26 8, 12
    expenses by outcomes 93
    Reef Authority purpose 12–13
Outlook Reports *see* Great Barrier Reef Outlook Reports
overview (of Reef Authority) 5–8

P

Paddock to Reef Integrated Monitoring, Modelling and Reporting Program 94
    Parliamentary Standing Committee on Public Works 4
partnerships 3, 6
    with industry and community advisory groups 6, 95
    with other agencies 6, 15
    with Queensland Government 49, 72
    with Reef Guardian Councils and Schools 10, 29–30, 95
    with Reef Joint Field Management Program *see* Reef Joint Field Management Program

research partners 24
with tourism industry 4
with Traditional Owners 3, 6, 10, 13, 34–5
TUMRAs *see* Traditional Use of Marine Resource Agreements (TUMRAs)
performance pay 86
performance statements see annual performance statements
Permissions Service Charter 19
permits
administrative requests 19
applications decided within service standard 13, 19
assessment efficiency 19
sea dumping permits 19
Permits Compliance database 16
photo point surveys 30
poaching 94
Poiner, Ian 65, 73
Portfolio Budget Statements 12, 14, 74
measure: Proportion of Reef Joint Field Management Program annual business plan targets achieved or with significant progress in 2025–26 13, 21
Outcome 1 8, 12, 13, 93
Program 1.1 8, 12
procurement 88
Program 1.1 of Portfolio Budget Statements 2025–26 8, 12
Protect the Reef through in-field activities and regulation to safeguard its unique environment while allowing ecologically sustainable use (Key activity 1) 12, 13
Environmental Management Charge, paid by visitors on commercial vessels, is received in accordance with the service charter 13, 20
number of dedicated compliance days completed in the Marine Park 13, 16, 17
number of high and very high-risk offences detected in the Marine Park 13, 16, 19
number of offences detected in the Marine Park 13, 16, 17–18
permit applications, for activities in the Marine Park requiring a permission, are decided in accordance with the service charter 13, 19
probability that coral trout biomass in Marine Park green zones exceeds that of General Use blue zones, as indicator of Reef health 13, 15
protecting the World Heritage values of the Reef 95
Public Governance, Performance and Accountability Act 2013 v, 8, 12, 40, 72, 73, 74, 75
Public Governance, Performance and Accountability Rule 2014 v, 12, 74, 75
Public Service Act 1999 iv, 8, 78
purchasing 87–8

Q

Queensland Audit Office, Independent Auditor's Report 110–11
Queensland Boating and Fisheries Patrol 16
Queensland Government 5
financials 97–109
partnerships with 49, 72, 100
see also Reef Joint Field Management Program
Queensland Great Barrier Reef Coast Marine Park 72
Queensland Island National Parks 72
Queensland Parks and Wildlife Service (QPWS) 16, 35
Quincey, Richard 7, 8, 65

R

recreational fishing, offences 18
Reef 2050 Integrated Monitoring and Reporting Program 94
Reef 2050 Long-term Sustainability Plan 2021–2025 (Reef 2050 Plan) 5, 22, 34, 74, 94
review 3
Reef Advisory Committees 72, 73
Reef Authority
accountable authority 8, 10, 40, 72, 73
advisory committees see advisory committees
asset management 87
Audit and Risk Management Committee 72, 75–6
Board 10, 65, 72, 73
branches 7, 8
corporate governance 72–6
Corporate Plan 2025–26 12, 14, 74
Executive Management Group 8, 65, 72
functions 6
governance framework 72
legislative framework 6
objectives 49
organisational structure 7
outcomes and programs 8, 12–13, 93
overview 5–8
purpose 6, 12–13
purpose, key activities, performance measures and additional PBS measure 13
Senior Management Team 72
Reef Authority Emissions Reduction Plan 96

Reef businesses and industry, working with 95
Reef education and engagement programs, impact of participation in 29–30
Reef Education team, activities and achievements 29
Reef Forum (2025), Townsville 3
Reef Guardian Councils 30, 95
Executive Committee and Working Group meetings and field days 30
impact of participation in Reef education and engagement programs 29
program 10
Reef Guardian program 10, 95
Reef Guardian Schools 95
Global Eco Challenge 30
impact of participation in Reef education and engagement programs 29
program 10
registrations 29
Reef health
coral trout biomass, as indicator, in Marine Park green zones compared with General Use blue zones 13, 15
Eye on the Reef program 3, 29, 30, 33, 95
monitoring of 95
see also Crown-of-thorns Starfish (CoTS) Control Program
Reef Health Impact Survey (RHIS) 22
Reef Joint Field Management Program 3, 4, 34, 94
Annual Business Plan targets achieved or significantly progressed 13, 21
compliance days 4, 16, 17
compliance management system 16
Compliance Operation Group 16
financial statements 97–111
funding 17, 95
number of high and very-high risk offences detected in the Marine Park 16
number of offences detected in the Marine Park 16
Traditional Owners role in 3, 35
Reef protection initiatives (by tourist operators) 3, 4, 30
Reef resilience 3, 25, 28
supporting through CoTS control program 3, 23–4
Reef Restoration and Adaptation Program 3
Regents Park State School 10
remuneration
Audit and Risk Management Committee members 75, 76
Board members 65
Executive Management Group 65, 87
key management personnel 65
legal officers 86
staff 86
Remuneration Tribunal Determination 78
report on the performance of the entity 10–36
reportable consultancy contracts 87
reportable non-consultancy contracts 87–8
Representative Areas Program 94
research partners 24
Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities 2
Resource Management Guide No. 201: Preventing, detecting, and dealing with fraud 74
risk management *see* Audit and Risk Management Committee
Robertson, Stephen 65, 73

S

Sea Country 10, 35
Rangers *see* Land and Sea Country Rangers
Traditional Owner-led management 3, 34
values mapping with Traditional Owner groups 25, 35
sea dumping permits 19
Sefton, Robyn 65
senior executives *see* Executive Management Group
senior management committees 73
Senior Management Team 72
significant non-compliance with finance law 75
small and medium business procurement practices 88
social media organic content 31, 32
Southern Plan of Management 13, 25, 34
Traditional Owner participation in 35
spatial management of the southern Great Barrier Reef 13, 25
species assessments and management strategies, southern Great Barrier Reef 25
staff 72
Employee Assistance Program 77
employment type by location 79–80, 85
health and wellbeing programs 77–8
Indigenous 86
non-salary benefits 78
numbers and classification 79–85
salary ranges by classification 86
statistics 78–86
training and development 77
work health and safety 77–8
workplace agreements 78
see also Executive Management Group

stakeholders 3, 19, 74, 94, 95
statement of assets and liabilities (Reef Joint Field Management Program) 99
statement by the Accountable Authority and Chief Financial Officer 40
statement of changes in equity (Reef Authority) 43
statement of comprehensive income (Reef Authority) 41
statement of financial position (Reef Authority) 42
statement of income and expenses (Reef Joint Field Management Program) 98
stewardship programs 29–30
Strategic Commissioning Framework 88
Strategic Internal Audit Plan 74
Strategic Policy and Partnerships (branch) 7, 8
Strategic Workforce Plan 2021–2026 77
surveillance 4, 10
Sustainability Office 95
Sustainability Strategy 2024–27 95, 96

T

Thomas, Josh 7, 8, 40, 65, 73
  see also Accountable authority; Chief Executive Officer
tourism industry
  partnership with 4
  staff training 95
tourism operators
  EMC compliance 16
  Eye on the Reef site monitoring surveys 30
  High Standard Tourism Operator 4, 95
  and Master Reef Guide program 4, 29
  Reef health training and monitoring 95
  Site Stewardship Plans 4, 30
Tourism Reef Advisory Committee 29, 73
Tourism Reef Protection Initiative 3, 4, 30
Townsville City Council 39
Townsville Office 27, 89
Traditional Owners
  and Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park 74
  Acknowledgement to iii
  capacity building 3
  co-management initiatives 3
  employment in crown-of-thorns starfish control program 3, 35
  engagement with Reef Authority and QPWS 35
  integration of Traditional Knowledge with western science for management planning 26
  leading planning, monitoring, compliance education and Sea Country management activities 3, 34
  and Native Title rights 35
  partnership/collaboration arrangements 3, 6, 10, 13, 34–5
  role in Marine Park management 35
  role in Reef Joint Field Management Program 3, 35
  Sea Country values mapping 25, 35
  Southern Plan of Management 3, 25, 34, 35
  support for Wuthathi pilot 34
Traditional Use of Marine Resource Agreements (TUMRAs) 3, 34–5, 95
  percentage of Marine Park coastline covered by 13, 36
  training 35
training
  Indigenous Land and Sea Country rangers and TUMRA groups 35
  staff development 77
    tourism industry staff 95
trust level sentiment score for Reef Authority, market research measurement 13, 33
Turnour, Caroline 7, 8, 65

U

unattached dories 18

V

vessel tracking 4
virtual learning experiences 29

W

waste reduction 27
water quality 3, 10, 94
Watt, Hon Murray v
websites, engaged sessions (Reef Authority) 31
wellness coaching program 77
Williams, Rod 10
Woppaburra Project Team Coordinator 25
work health and safety 77–8
Work Health and Safety (WHS) Committee 77
workplace agreements 78, 86
World Heritage Convention 6
world heritage values of the Great Barrier Reef, protecting 6, 95
Wuthathi pilot, partnership with Reef Authority 34

X

X (social media) 32

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