



ANNUAL REPORT

2024-25



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Prepared by: Great Barrier Reef Marine Park Authority

Designed by: Vetta Creative

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Comments and questions regarding this document are welcome and should be addressed to:



Director Communications
Great Barrier Reef Marine Park Authority
235 Stanley Street
(PO Box 1379)
Townsville QLD 4810, Australia

Phone: (07) 4750 0700
Email: info@gbrmpa.gov.au
Website: www.reefauthority.gov.au

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.



Letter of transmittal

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

15 September 2025

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 2025.

The report has been prepared for the purpose 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.

The report has also been prepared in accordance with the requirements for annual reports for departments, executive agencies and other non-corporate Commonwealth entities and in accordance with the Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities, updated by the Department of Finance in June 2025.

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

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

- the department prepared fraud and corruption risk assessments and fraud and corruption control plans
- the department 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 department.

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

A handwritten signature in blue ink, appearing to read 'J Thomas', with a large checkmark-like flourish on the left side.

Josh Thomas
Chief Executive Officer



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PART 1

INTRODUCTION



About this annual report

This annual report details the performance of the Great Barrier Reef Marine Park Authority (Reef Authority) in 2024–25.

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 2024–25, as well as the Reef Authority *Corporate Plan 2024–25*. The report also complies with the annual report requirements that the Australian Government Department of Finance has set out 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 2024–25.
- **Part 2** provides a summary of the Reef Authority's corporate background, including its role, functions, financial performance and staff.
- **Part 3** details the actions that the Reef Authority has taken in 2024–25 to meet its stated purpose of the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef (the Reef) for all Australians and the international community through the care and development of the Great Barrier Reef Marine Park (Marine Park). It also contains reporting against key performance measures (performance measures 1.1–4.3) noted in the *Corporate Plan 2024–25*.
- **Part 4** discusses the management framework that supports the Reef Authority's effective functioning, including corporate governance, statutory and advisory committees, management and training, workplace health and safety, asset management, corporate services and management of consultants.
- **Part 5** delivers an analysis of the Reef Authority's financial performance and a detailed financial statement.
- **Part 6** sets out the Reef Authority's resource statement; staffing overview; and information on advertising and marketing, freedom of information, ecologically sustainable development and environmental performance. It also includes Queensland Government financials and a correction of material errors from the Reef Authority's *Annual Report 2023–24*.
- **Part 7** 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 Great Barrier Reef Marine Park Authority's Annual Report 2024–25.



This year marks 50 years since the *Great Barrier Reef Marine Park Act 1975* received Royal Assent, establishing the Great Barrier Reef Marine Park and creating the world's first statutory coral reef authority. From our first employee to a multidisciplinary team of 235, our management approach has evolved into a global model. The internationally recognised zoning plan, now 20 years strong, supports sustainable use through a comprehensive permissions system and a robust in-field presence enforcing compliance.

As global ecosystems face increasing pressure from climate change, habitat loss, pollution and unsustainable practices, strong adaptive management is more important than ever. We continue to innovate –leveraging the latest technology for field and conservation operations, updating regulatory settings, and developing new management approaches.

Over the reporting period, we continued to meet most performance objectives for our multi-faceted Reef protection initiatives, and we did so in partnership with diverse Queensland communities and Traditional Owners – Australia's first Reef managers – to protect the Great Barrier Reef World Heritage Area.

Managing the Great Barrier Reef on behalf of the global community is a privilege and we continue to engage closely with the World Heritage Centre and UNESCO to ensure the Reef maintains its Outstanding Universal Value now and into the future. This includes fulfilling our commitments to address climate change, water quality, the impacts of fishing and other pressures, and contributing to the next state of conservation report, to be submitted in 2026.

Under the Australian and Queensland governments' Reef 2050 Long-term Sustainability Plan, we are advancing smart marine spatial planning projects with Traditional Owners, forging new conservation partnerships with the tourism industry, strengthening fisheries management, enforcing compliance, and expanding community education programs.

Now in its 45th year, the Reef Joint Field Management Program continues to deliver vital on-ground conservation work, supported by technology such as drones and vessel tracking to enhance field operations in remote areas. Also in the field, the Crown-of-thorns Starfish (COTS) Control Program continues to protect huge areas of coral from predation as outbreaks of these starfish are suppressed using cutting edge science and monitoring tools.



This year also marks the 20th anniversary of the Traditional Use of Marine Resources Agreements (TUMRA) program – now covering 43 per cent of the Marine Park coastline with 10 TUMRAs and one Indigenous Land Use Agreement in place.

Introduction

Despite local improvements, the *2024 Great Barrier Reef Outlook Report*, along with the *Reef Snapshot 2024–25*, confirmed the Reef's overall long-term outlook remains under pressure, especially due to the escalating impacts of climate change. Warming oceans, flood plumes, illegal fishing and crown-of-thorns starfish outbreaks highlight the continued importance of our marine spatial planning and protected area management, to alleviate pressures on the Reef to give it the best chance of withstanding future challenges.



Expanded field operations strengthened compliance efforts this year with 1,273 offences detected, a significant increase on the previous year, largely from recreational fishing. While annual figures fluctuated, long-term trends indicate improving compliance, with offences declining over the past five years.

Traditional Owner partnerships grew, with Indigenous-owned business Malu Ventures from the Torres Strait joining the crown-of-thorns starfish control efforts. The Reef Authority also partnered with the Wuthathi Aboriginal Corporation and the Queensland Government's Department of Environment, Tourism, Science and Innovation to pilot a new approach to co-management, in line with the Reef Authority's co-management principles policy. The Wuthathi Aboriginal Corporation are leading this pilot to co-design and co-manage their Land and Sea Country holistically in their remote Cape York region across state and Commonwealth jurisdictions.

The Great Barrier Reef Aquarium has received \$180 million (including \$80 million previously allocated) towards its redevelopment. This investment will fund a purpose-built facility delivering global excellence in tropical reef education and immersive experiences attracting domestic and international visitors.

Following extensive public consultation to help us understand how people use the Reef in the Southern region, the *Southern Plan of Management Stage 1 Public Consultation Report 2024* was published, marking a significant step forward in one of our most ambitious projects. The Southern Plan of Management represents a new chapter in marine park management and aims to safeguard the values of the Great Barrier Reef Marine Park — supporting multiple uses in an ecologically sustainable manner, reducing conflicting use, and increasing Reef resilience amid a changing climate.



We continued to support the tourism industry in their endeavours to protect the Reef through monitoring, restoring and showcasing the ecosystem. World-leading programs such as the Tourism Reef Protection Initiative, the Master Reef Guides Program and the High Standard Tourism Operator Program have been central in supporting this public–private partnership for conservation.

I thank all partners for their dedication over the past 50 years and look forward to continuing the journey into the future.

Josh Thomas
Chief Executive Officer

PART 2

OVERVIEW



About the Reef Authority

The Reef Authority is dedicated to managing the long-term protection and conservation of the Reef. It was established in 1975 under the *Great Barrier Marine Park Act 1975* (Cth).

As a statutory agency and non-corporate Commonwealth entity, the Reef Authority manages one of the world's most significant natural resources – the Great Barrier Reef Marine Park (Marine Park).

The Reef Authority implements a range of policies, programs, management strategies and legislative measures to work towards its primary outcome and purpose statement:

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.

The Reef Authority uses a range of tools to protect the Reef – for example, a zoning plan, plans of management, permissions, formal agreements and site management arrangements. To support our protection efforts, we use management approaches like education and awareness, environmental impact assessments, monitoring, stewardship programs, habitat protection and rehabilitation, compliance and enforcement.

In managing the Reef, we partner with Traditional Owners, scientists, industries, businesses, community groups, and government agencies at local, state and federal levels; and incorporate input from specialist/technical and community advisory groups into our management process.

These collaborative efforts build on existing foundations to protect biodiversity and heritage values and promote ecologically sustainable use. Also, we use the findings of the five-yearly Great Barrier Reef Outlook Report to guide adaptive management responses.

One of the Reef Authority's key programs is the Reef Joint Field Management Program (Field Management Program), which is funded and delivered in partnership by the Australian and Queensland governments. This program supports the day-to-day management of the Marine Park and the state's adjacent Great Barrier Reef Coast Marine Park, national park and Commonwealth islands. The program's activities include delivering in-park conservation actions, enforcing compliance, responding to incidents, maintaining infrastructure, welcoming visitors and monitoring Reef health.

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

Corporate reporting and accountability

The Reef Authority is a portfolio agency of the Department of Climate Change, Energy, the Environment and Water (DCCEEW). Our Minister until May 2025 was the Hon Tanya Plibersek MP, who was supported by the Special Envoy for the Great Barrier Reef, Senator for Queensland, the Hon Nita Green. From May 2025, Senator the Hon Murray Watt was appointed Minister for the Environment and Water.

The Chief Executive Officer (CEO) is responsible for the day-to-day operations of the Reef Authority. The CEO is the accountable authority and agency head 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 Jul 2024	30 Jun 2025
Jameelie Fletchett	Acting Chief Executive Officer	27 May 2025	15 Jun 2025
Richard Quincey	Acting Chief Executive Officer	02 Jan 2025	17 Jan 2025
Richard Quincey	Acting Chief Executive Officer	02 Jul 2024	19 Jul 2024

In 2024–25 the Executive Management Group comprised the CEO and four 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, 2024–25

Branch	Name	Start date	End date
Strategic Policy and Partnerships	Caroline Turnour	10 Feb 2025	30 Jun 2025
	Lisa Pennisi (Acting)	11 Nov 2024	09 Feb 2025
	Fred Nucifora (Acting)	01 Jul 2024	10 Nov 2024
	Margaret Johnson	01 Jul 2024	08 Aug 2024
Marine Park Operations	Richard Quincey	01 Jul 2024	30 Jun 2025
Major Projects	Ian Walker	01 Jul 2024	08 Nov 2024
	Fred Nucifora (Acting)	11 Nov 2024	9 Feb 2025
	Fred Nucifora	10 Feb 2025	30 Jun 2025
Corporate Services	Jameelie Fletchett	01 Jul 2024	30 Jun 2025

Organisational structure

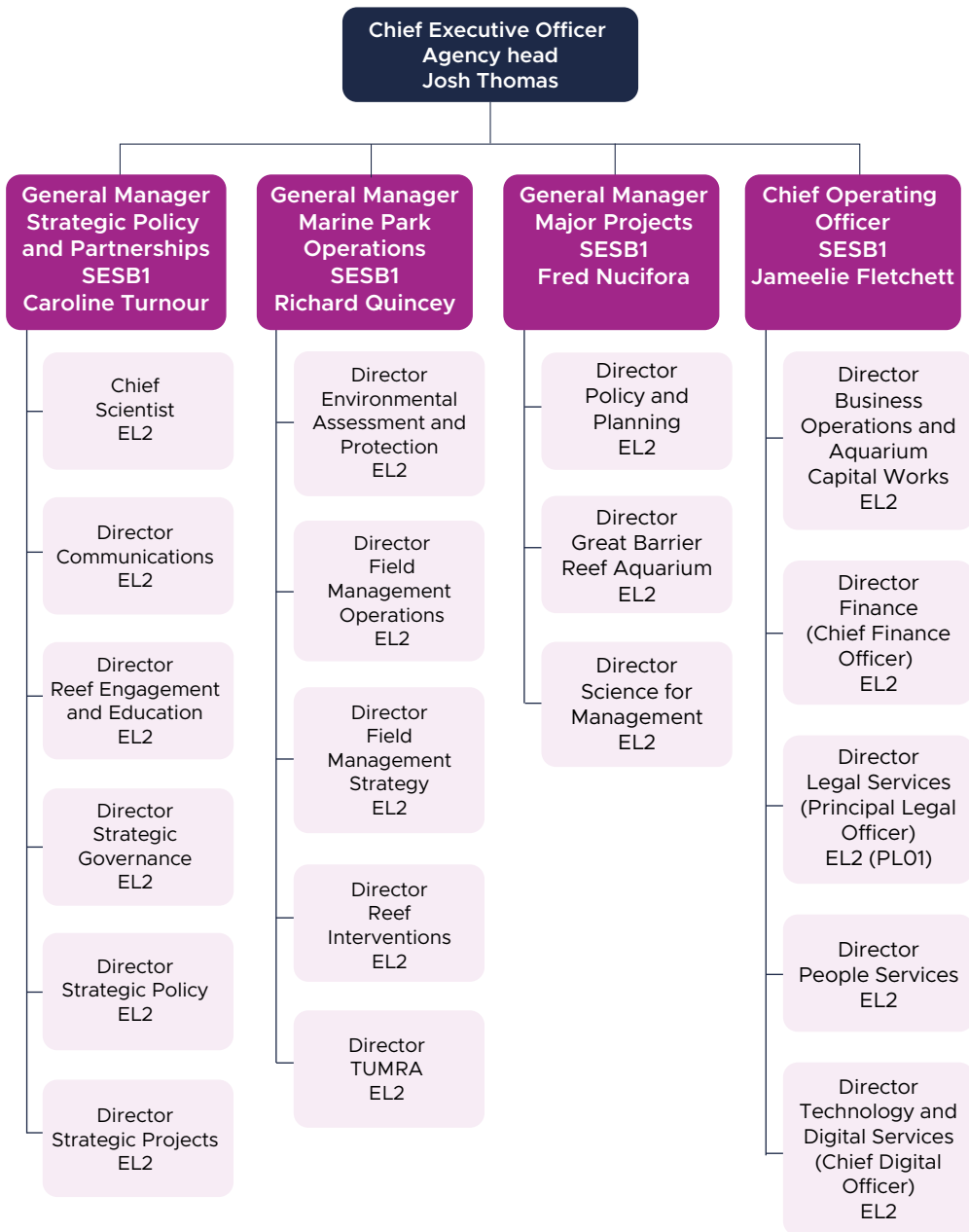


Figure 2: Organisation structure as at 30 June 2025

Legislative framework

The Reef Authority is a non-corporate Commonwealth statutory authority under the Marine Park Act. The objects of the Marine Park Act are set out in section 2A; and the specific functions of the Reef Authority are defined in sections 7 and 7A. The Marine Park consists of areas declared by the Great Barrier Reef (Declaration of Amalgamated Marine Park Area) Proclamation 2004, made under the Marine Park Act.

Other Acts that the Reef Authority administers are:

- *Great Barrier Reef Marine Park (Environmental Management Charge-Excise) Act 1993 (Cth)*
- *Great Barrier Reef Marine Park (Environmental Management Charge – General) Act 1993 (Cth)*.

Regulations in force under the Marine Park Act include the Great Barrier Reef Marine Park Regulations 2019 (Marine Park Regulations).

The Reef Authority also administers the Great Barrier Reef Marine Park Zoning Plan 2003 and the:

- Cairns Area Plan of Management 1998
- Hinchinbrook Plan of Management 2004
- Shoalwater Bay (Dugong) Plan of Management 1997
- Whitsundays Plan of Management 1998.

In 2024–25 the following amendments were made to the legislative framework:

- Consequential amendments were made to administrative review provisions of the Marine Park Act to reflect the abolition of the Administrative Appeals Tribunal and establishment of the new Administrative Review Tribunal.
- The Marine Park Regulations were amended to address concerns raised by the Senate Standing Committee for the Scrutiny of Delegated Legislation, by ensuring that new and existing no-anchoring areas can only be provided for in disallowable legislative instruments, as opposed to notifiable instruments.

- The Marine Park Regulations were amended to complement the State of Queensland's fisheries reforms by making all hammerhead sharks no-take species, establishing a 'net-free north' area from Cape Bedford to the tip of Cape York, prohibiting the use of high-risk nets in Species Conservation (Dugong Protection) Special Management Areas and prohibiting the use of high-risk nets in the Marine Park from 1 July 2027.

Governance

The Reef Authority is governed by the Great Barrier Reef Marine Park Authority Board (the Board) and has oversight functions as set out in section 7 of the Marine Park Act. The Board consists of a part-time chairperson, five part-time members and the CEO of the Reef Authority. The CEO is the accountable authority.

The Executive Management Group, led by the CEO, advises the Board on policies, strategies and actions that give effect to the Marine Park Act. The CEO is also responsible for functions and exercise of power under the PGPA Act and the *Public Service Act 1999 (Cth)*.

Financial overview

The Reef Authority's total operating revenue for 2024–25 was \$118.834 million, compared with \$111.992 million for 2023–24. Revenue by source is shown in Figure 3.

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

- \$0.087 million – for an 'ambitious and enduring APS reform plan'
- \$3.298 million – savings from external labour, advertising, travel, and legal expenses.

Own-source income for 2024–25 was \$25.336 million, \$2.025 million less than in 2024–25. This was primarily due to finalisation of grants from government for various island projects in 2023–24.

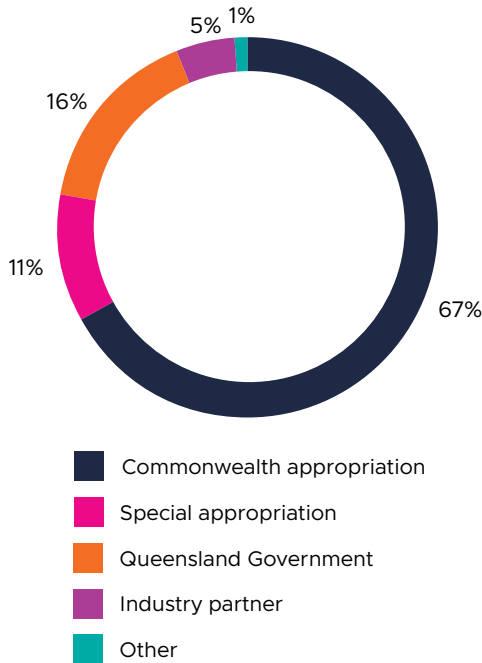


Figure 3: Revenue by source 2024–25 (excluding Douglas Shoal remediation)

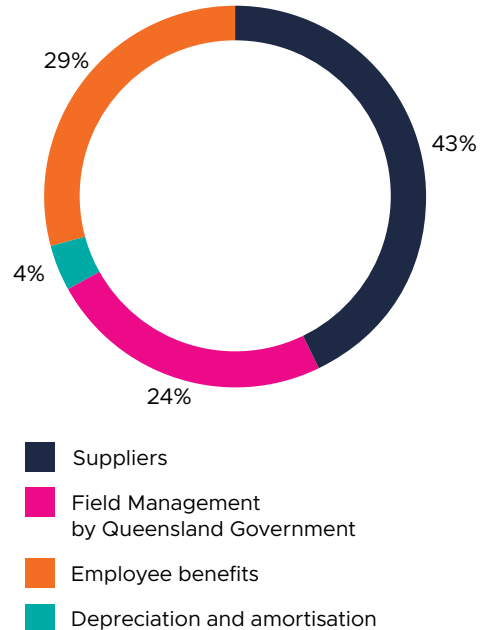


Figure 4: Expenses by category 2024–25 (excluding Douglas Shoal remediation)

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 2024–25 were \$114.330 million, compared to \$118.906 million in 2023–24. The expenses by category are outlined in Figure 4.

The Reef Authority's end of financial year position for 2024–25 was a \$4.816 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 and additional special appropriation received.

Staffing

The Reef Authority employed 235 people (headcount) at 30 June 2025 – a decrease from 267 at 30 June 2024. Details of the workforce profile are included in Appendix B, 'Staffing overview'.

PART 3

PERFORMANCE



Accountable authority statement

I, as the accountable authority of the Great Barrier Reef Marine Park Authority (Reef Authority), present the 2024–25 annual performance statement of the Great Barrier Reef Marine Park Authority, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, this annual performance statement is based on properly maintained records and accurately reflects the performance of the entity and complies with subsection 39(2) of the PGPA Act.

Signature



Josh Thomas
Chief Executive Officer

Our purpose, objectives and programs

Our purpose is to provide for 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.

At a corporate and operational level, the Reef Authority uses an integrated planning and reporting approach that continues to evolve 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 2024–25*.

Our core values, purpose and objectives 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 *Public Governance, Performance and Accountability Act 2013* (Cth), Public Governance, Performance and Accountability Rules and the Department of Finance's Resource Management Guides underpin our corporate planning.

Portfolio Budget Statements 2024–25

- **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, and ensures the ecologically sustainable use and benefits of the Marine Park for current and future generations.

Corporate Plan 2024–25 strategic objectives

- **Objective 1:** Enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef.
- **Objective 2:** Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.
- **Objective 3:** Enhancing Reef resilience through partnerships, collaboration and education.
- **Objective 4:** Supporting a high-performing organisation.

The Reef Authority assesses its performance against Outcome 1 of the PBS 2024–25 using the performance measures in the PBS 2024–25 and our *Corporate Plan 2024–25*. The performance measures are mapped against our four strategic objectives (as shown in Figure 5).

Commonwealth Performance Framework
Key components of relevant publications

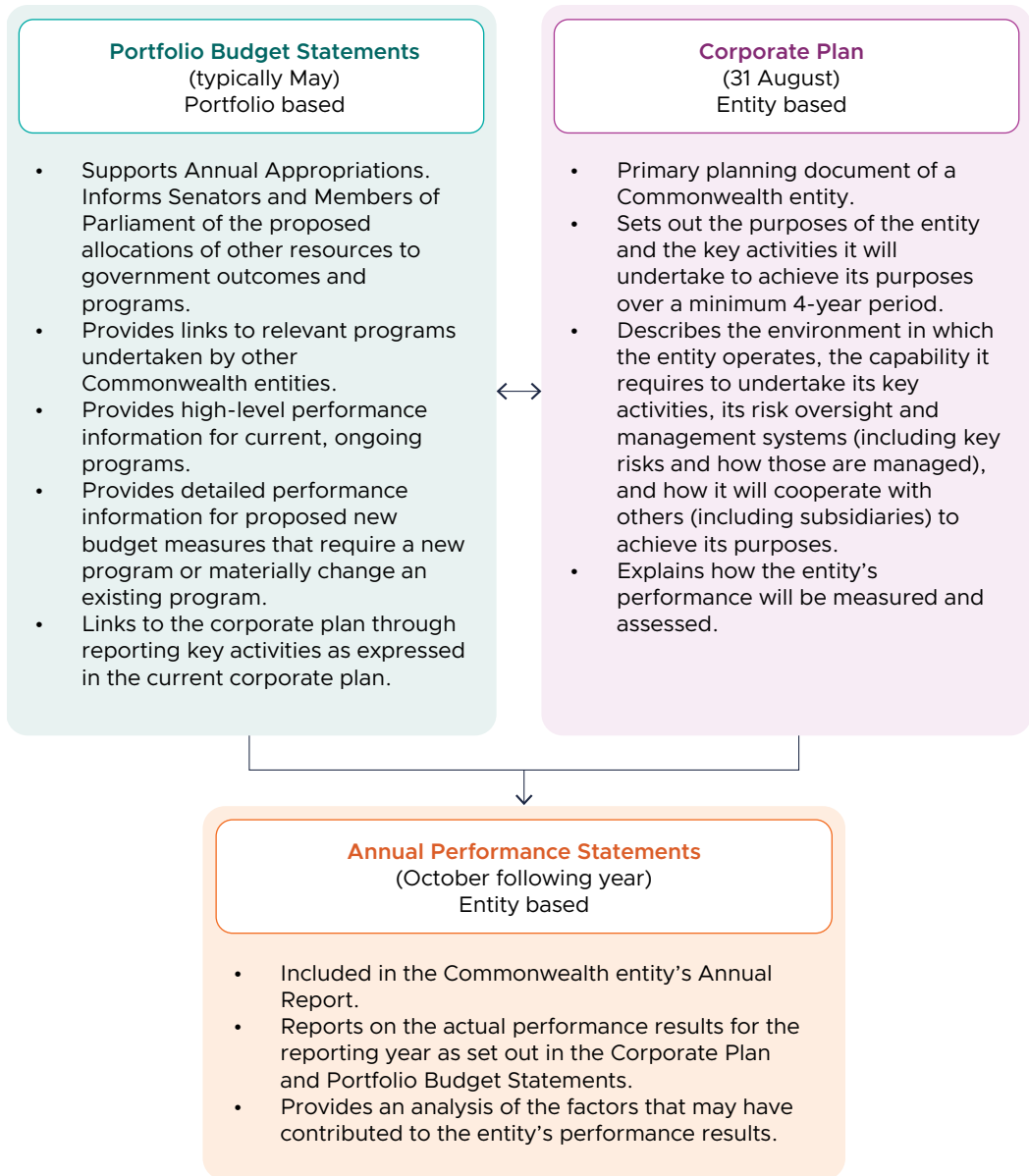


Figure 5: Governance framework

Performance against purpose statement

Table 3: The Reef Authority's purpose, strategic objectives and performance measures, 2024–25

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.	
Strategic objectives	Performance measures
1. Enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef.	Performance measure 1.1: Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report.
	Performance measure 1.2: Improved trust level sentiment score.
2. Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.	Performance measure 2.1 and 2024–25 PBS performance measure 1: Crown-of-thorns starfish densities are at sustainable levels in the cull sites on targeted reefs.
	Performance measure 2.2 and 2024–25 PBS performance measure 2: Probability that coral trout biomass in Marine Park green zones exceeds that of General Use blue zones, as an indicator of Reef health.
	Note: The 2024–25 PBS performance measure uses percentage. The measure was updated to replace percentage with probability in the <i>Corporate Plan 2024–25</i> . Measured as the likelihood (probability) that coral trout biomass is higher in green zones than in blue zones.
	Performance measure 2.3: (a) Number of offences detected in the Marine Park. (b) Number of high and very high-risk offences detected in the Marine Park. (c) Number of dedicated compliance days completed in the Marine Park.
3. Enhancing Reef resilience through partnerships, collaboration and education.	PBS 2024–25 performance measure 3: Proportion of Reef Joint Field Management Program Annual Business Plan targets achieved or with significant progress in 2024–25.
	Performance measure 3.1 and PBS 2024–25 performance measure 4: Participants in Reef Authority education and engagement programs are taking actions that support the Reef's long-term protections.
	Performance measure 3.2: Reef Authority online communication tool usage: (a) websites (b) social media channels.
	Performance measure 3.3: (a) Number of Traditional Owner groups with formal co-designed partnerships in place. (b) Percentage of Marine Park coastline covered by Traditional Use of Marine Resources Agreements with Traditional Owners.

Strategic objectives	Performance measures
4. Supporting a high-performing organisation.	Performance measure 4.1: Improvement in our employee engagement score.
	Performance measure 4.2: Percentage variance of the Reef Authority budget.
	Performance measure 4.3: Minimise Reef Authority direct and indirect greenhouse gas emissions.

Overview of the results

Overall, the Reef Authority performed well against the key activities and performance measures set out in the *Corporate Plan 2024–25*. Of the 15 performance measures (across 14 criteria and one PBS performance measure) listed in the Corporate Plan, the Reef Authority achieved the target for 12 measures and partially achieved the target

for one measure. There were two measures that were not achieved during this period. Table 4 shows the results achieved for each performance measure against the four outlined objectives. Analysis supporting each reported result can be found on pages 17–46.

Table 4: Results summary, 2024–25

Result	Objective 1	Objective 2	Objective 3	Objective 4	Total
Achieved	2	4	4	2	12
Partially achieved		1			1
Not achieved		1		1	2

The Reef Authority has evaluated each measure based on the evaluation criteria in Table 5.

Table 5: Evaluation criteria

Result	Criteria
Achieved	The agency has succeeded in reaching the agreed target / planned performance result. Work has been completed effectively and to the required standard.
Partially achieved	The agency has not succeeded in meeting the anticipated target / planned performance result. However, significant progress has been made, and work will remain ongoing until completion (between three and six months.)
Not achieved	The agency has not succeeded in meeting the anticipated target / planned performance result, and significant progress (more than nine months' work remaining) has not been made to assess the performance of this measure. The agency will review the resourcing around delivery of this performance measure and assess the impact on its purpose.

Continuous improvement

Minor amendments were made to some of the performance measures in the *Corporate Plan 2024–25*. These amendments included editorial changes to the supporting performance criteria for clarity and refinements of targets.

The intent of measures was not altered. The Reef Authority continues to review and monitor its performance in line with the principles of the Commonwealth Regulator Performance framework.

Corporate performance results

Objective 1: Enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef

The Reef Authority is the lead management agency for the Marine Park. We have a critical role in providing expert technical knowledge and policy advice to underpin decision making. Our expertise, experience and involvement in the *Reef 2050 Long-term Sustainability Plan* (Reef 2050 Plan) enables us to influence and help deliver responses to Reef threats. We collect information through various programs and draw on knowledge from a range of sources, including Traditional Owners, scientists, stakeholders and Reef Authority staff. This informs management decisions and enables us to provide

evidence-based advice to government, stakeholders and the public. We share information through publications, briefings and engagement opportunities.

Our work towards achieving Objective 1 included:

- developing and sharing Reef Authority policies, strategies and position statements that effectively address the high or very high risks identified in the latest Outlook Report
- maintaining or improving the trust level sentiment score.

Table 6: Summary of performance results against Objective 1

Corporate performance measure	Target	Result	
Performance measure 1.1: Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report.	80%	100%	Achieved
Performance measure 1.2: Improved trust level sentiment score.	8.4	8.43	Achieved



Corporate performance measure 1.1: Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report

Target	80 per cent
Result	Achieved
Analysis	While in 2024–25 the Reef Authority did not develop any new policies, strategies or position statements aimed at addressing threats to Marine Park values, there were a range of policies previously developed that meet this criterion. Accordingly, the performance measure is assessed as 100 per cent achieved.
Rationale	It is expected that 80 per cent of these documents address high-risk or very high-risk threats and the other 20 per cent target low-risk and medium-risk threats. This performance measure helps identify whether the Reef Authority is making decisions and/or influencing management responses that align with expert knowledge synthesis in the Outlook Report. Note: Corporate policies or strategies are not included.
Data source	Calculation of Marine Park policies, strategies and position statements in a financial year that effectively address the high-risk or very high-risk threats assessed in the Outlook Report.
Methodology	The policy, strategy or position statement is rated effective if it: • is well defined and clear to anyone with a basic knowledge of the work • clearly addresses the risk causes or consequences • aligns with Reef Authority values and strategic objectives • is enforceable, where relevant • is cost effective (practical, reasonable and credible considering the available resources) • is assigned to an owner who is accountable for its implementation • delivers on its stated outcomes.
Caveats and disclosures	Under the Reef Authority's policy rationalisation project, we are continuing to review, update or revoke items in the organisation's library of policies, strategies and position statements.

Additional information

The Board did not approve any new policies, strategies or position statements in 2024–25, so the achievement against the target is reported as 100 per cent (representing 100 per cent of zero documents) — that is, no new documents were available for assessment of whether they address at least one high-risk or very high-risk threat identified in the *Outlook Report 2024*.

Corporate policies or strategies that manage the Reef Authority's business and operational actions are not included in this analysis; only policies, strategies and position statements that seek to address threats to Marine Park values.

Corporate performance measure 1.2: Improved trust level sentiment score

Target	8.4
Result	Achieved 8.43 out of 10
Analysis	In 2024–25 the external market research commissioned by the Reef Authority showed the Reef Authority achieved a trust sentiment score of 8.43 out of 10, building on 8.17 in 2023–24 and 8.36 in 2022–23. In the survey results, the Reef Authority ranked highly for trust when benchmarked against similar organisations.
Rationale	We use sentiment analysis to evaluate stakeholder attitudes that could affect the Reef Authority’s reputation, particularly as the authoritative voice of the Reef. To gauge the level of trust sentiment that stakeholders have in the Reef Authority we conduct an annual omnibus survey with a representative portion of the Australian Census population.
Data source	We engage an external research consultancy to collect our survey results each year. The total number of participants in the survey is over 1,000.
Methodology	An online survey sent to more than 1,000 participants, comprising a representative sample of the Australian Census population. The 15-minute survey targets participants who are 18+ years of age, and all data is de-identified. We follow rigorous quality assurance processes, including data cleansing. The sentiment scores range from 0 = low trust sentiment to 10 = high trust sentiment.
Caveats and disclosures	In 2023–24, we reviewed and modified the methodology used for the market research over the past three years to both shorten the online survey and reduce duplication with other Reef research projects such as the CSIRO-led SELTMP (Social and Economic Long-term Monitoring Program). This included removing the stakeholder survey component due to challenges in surveying a sufficiently large cohort to produce meaningful results. Some attitudinal and behavioural questions already covered in SELTMP were also removed from the survey and replaced with questions specifically relating to the Reef Authority and its sub-brands.

Additional information

The Reef Authority engaged an external research agency to undertake market research through an online survey. The survey, which is conducted annually, helps us understand the broader public’s attitudes towards the Reef and the Reef Authority, providing insight into our reputation and the public’s awareness of our role in managing and protecting the Great Barrier Reef.

The survey asked whether participants agreed that the Reef Authority was trusted, with responses from 0 (very strongly disagree) to 10 (very strongly agree). In comparison to the 2024–25-year result of 8.43, the 2023–24 trust sentiment score was 8.17 and the 2022–23, 8.36.

The annual trust check is an important barometer to gauge how the organisation is perceived by the broader public.

It speaks to the Reef Authority’s corporate plan and the work we do on a day-to-day basis as well as how effectively we communicate about our activities with our audiences, from the broader public (local, regional and national) to our partners and stakeholders.

The market research also helped to inform the development of the Reef Authority’s *Communications Strategy 2024–27*, which will use a data-driven and audience-focused approach while leveraging trusted partnerships through our stakeholder networks. The strategy aims to build understanding of the Reef Authority’s role and the work we do to protect the Great Barrier Reef, building our position as the lead managers and trusted voice of the Reef.

Objective 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence

The Reef Authority is the primary environmental regulator for protecting and managing the Marine Park. We are responsible for protecting its values and enhancing its biodiversity benefits and resilience, and we carry out this responsibility by regulating and managing use of the Marine Park.

In the face of known and emerging challenges such as climate change, Reef management must continually evolve to address the highest risks and improve ecosystem resilience. The Reef Authority uses various management tools to regulate use of the Marine Park – for example, a zoning plan across the Marine Park, plans of management, site-specific management arrangements, traditional use agreements, policies, permits, education, and compliance and enforcement.

The Field Management Program and our permissions system assist us to fulfil our compliance responsibilities. Our approach is risk focused and planned, and we rely on intelligence from patrols, Traditional Owners and many other sources to deter and detect illegal activity.

The Reef Authority is committed to improving the accountability and transparency of regulator performance, sharing best practice, building regulator capability and driving a culture of excellence.

During 2024–25, in working towards achieving Objective 2, our aim was to ensure:

- the densities of crown-of-thorns starfish (COTS) remained at sustainable levels in the cull sites on targeted reefs
- the percentage of coral trout biomass in Marine Park green zones exceeded that of General Use blue zones, as an indicator for Reef health
- the number of offences detected in the Marine Park reduced
- the number of high-risk and very high-risk offences detected in the Marine Park reduced
- the number of dedicated compliance days completed in the Marine Park increased
- a proportion of the Field Management Program Annual Business Plan targets were achieved or significantly progressed (PBS target).



Table 7: Summary of performance results against Objective 2

Corporate performance measure	Target	Result	
Performance measure 2.1 and 2024–25 PBS performance measure 1: Crown-of-thorns starfish densities are at sustainable levels on the cull sites on targeted reefs.	85%	84.29%	Partially achieved
Performance measure 2.2 and 2024–25 PBS performance measure 2: Probability that coral trout biomass in Marine Park green zones exceeds that of General Use blue zones, as an indicator of Reef health.	95%	99.9%	Achieved
Performance measure 2.3(a): Number of offences detected in the Marine Park.	Decreasing trend	Decreasing long-term trend maintained	Achieved
Performance measure 2.3(b): Number of high and very high-risk offences detected in the Marine Park.	5	533 (high-risk) and 0 (very high-risk)*	Not achieved
Performance measure 2.3(c): Number of dedicated compliance days completed in the Marine Park.	1,000	1,109	Achieved
PBS 2024–25 performance measure 3: Proportion of Reef Joint Field Management Program Annual Business Plan targets achieved or with significant progress in 2024–25.	85%	88%	Achieved

*This outcome is not driven by any significant trend. Rather, it is the result of the compliance program using a dynamic risk management system to inform where compliance activities are undertaken.

Corporate performance measure 2.1: Crown-of-thorns starfish densities are at sustainable levels on the cull sites on targeted reefs

Target	85 per cent
Result	Partially achieved – 84.29 per cent
Analysis	In 2024–25, Crown-of-thorns starfish (COTS) were culled to sustainable levels on 84 per cent of the cull sites on actioned reefs. This is slightly below the target for the year because the number of sites where COTS are culled to sustainable levels varies year to year and can be influenced by a number of factors, including the weather affecting access, and relative densities of COTS at actioned reefs.
Rationale	The Crown-of-thorns Starfish Control Program monitors and protects coral by systematically suppressing COTS outbreaks to ecologically sustainable levels on reefs of high ecological and economic value in the Marine Park. The target represents the percentage of cull sites on actioned reefs in which COTS are at sustainable levels.
Data source	COTS culling data, Reef Health Impact Survey data and manta tow surveillance data collected by the Crown-of-thorns Starfish Control Program and stored in the Eye on the Reef database.
Methodology	Results are analysed through routine Crown-of-thorns Starfish Control Program reporting. With current program capacity, approximately 150 target reefs can be actioned each year to suppress COTS numbers to sustainable levels. Each target reef is spatially partitioned in cull sites (~10 ha each). We use information from manta tow survey data to target the culling on particular cull sites.
Caveats and disclosures	Nil.

Additional information

The Reef Authority leads the Crown-of-thorns Starfish Control Program in collaboration with program partners, contractors and research agencies.

The program aims to protect coral across a network of high-value reefs by using targeted surveillance and manual culling of COTS outbreaks.

Control effort is systematically deployed to efficiently and effectively suppress COTS numbers to sustainable levels at which coral growth and recovery can outpace coral predation.

The number of sites where COTS are culled to sustainable levels varies year to year and can be influenced by a number of factors, including the weather affecting access, and relative densities of COTS at actioned reefs.

In 2024–25, COTS were culled to sustainable levels on 84 per cent of the cull sites on actioned reefs.

In 2024–25, the program:

- actioned 237 target reefs for COTS surveillance and culling where required
- delivered 20,973 in-water hours, conducting 18,403 manta tow surveys and 3,480 Reef Health Impact Surveys
- culled 73,881 COTS.

Corporate performance measure 2.2: Probability that coral trout biomass in Marine Park green zones exceeds that of General Use blue zones, as an indicator of Reef health

Target	95 per cent
Result	99.9 per cent Achieved
Analysis	In the previous year, analysis confirmed that the 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 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.
Rationale	Independent research has indicated coral trout populations increase in no-take marine reserves in which fishing is prohibited. This measure compares biomass between take and no-take zones, reflecting differences in marine life abundance due to protection levels. While biomass can vary annually due to factors like cyclones and coral bleaching, this probability measure is consistently available across all survey years since the 2004 rezoning of the Great Barrier Reef Marine Park. Rezoning involved a major revision of the Marine Park’s zoning plan, to better protect biodiversity. As such, this measure serves as an indicator of both the zoning plan’s effectiveness and the success of its enforcement.
Data source	AIMS Long-term Monitoring Program database.
Methodology	AIMS Long-term Monitoring Program (LTMP) surveys between 80 and 130 reefs in the northern, central and southern areas of the Great Barrier Reef Marine Park for the coral trout biomass, as well as other aspects of coral reef health. Historically, LTMP surveys were conducted every two years, but since AIMS began including this data in its LTMP annual reports, updated results are now available annually. The primary goal is to monitor coral trout biomass within no-take zones to assess whether populations are increasing as predicted by scientific research. In partnership with AIMS, the Reef Authority is working to develop more detailed comparative data to improve future reporting and performance metrics related to zoning effectiveness.
Caveats and disclosures	Nil.

Corporate performance measure 2.3(a): Number of offences detected in the Marine Park

Target	Decreasing trend
Result	Achieved 1,273 offences. The long-term trend toward a decrease has been maintained.
Analysis	In 2024–25, 1,273 offences were detected, a 13 per cent increase from the record low of 1,124 in 2023–24. This rise was largely driven by recreational fishing, which accounted for 528 offences – up 52 per cent from last year – reflecting both higher Reef use during holiday periods and more targeted aerial surveillance. Despite this year’s increase, the long-term trend of declining recreational fishing offences remains intact. Commercial fishing offences continued a five-year downward trend, falling a further 37 per cent to 34 cases, with most breaches involving negligible impact transit violations. This represents 82 per cent reduction since 2020–21, driven by vessel tracking and stronger compliance strategies.
Rationale	The Field Management Program compliance program takes a risk-based, intelligence-driven approach that uses a wide range of tools to promote compliance with the Marine Park Act and Regulations. For example, we use communication and education, monitoring of commercial and recreational vessels through vessel tracking, and targeted compliance operations and prosecutions.
Data source	Collected through the compliance database and reported on through the Field Management Program compliance quarterly reports and annual report and the Reef Authority’s annual report. Includes data from permissions compliance systems.
Methodology	Data analysis and recording of all offences and compliance activity in the case management system. The number of surveillance operations or patrols typically drives the number of offences detected.
Caveats and disclosures	The compliance offence dataset includes all matters that are reported through the compliance program. There is no effective means of cleansing the dataset to remove reported incidents where it is found there was ‘no offence’ or the offence was relevant to another jurisdiction. The analysis of the data does not include Marine Park use data, as it is not currently available.

Additional information

The full benefits of protected area management can only be achieved through a strong, ongoing compliance program that upholds the integrity of marine and island protected areas. The Field Management Program’s compliance team operates across both the Australian and Queensland Marine Park zoning plans. This ensures consistent enforcement and protection measures across the broader marine estate, helping to manage in-park pressures and safeguard vital marine habitats and the species they support.

Strategic planning and investment to strengthen compliance has enabled us to achieve six years of consistently higher levels of in-park compliance operations (1,109 days for 2024–25) and make significant improvements in the reach and sophistication of education strategies.

The total number of offences detected in the Great Barrier Reef World Heritage Area has continued to decline over the last five years.

Compliance data shows a steady year-to-year variability in the number of offences that cannot be attributed to any single factor.

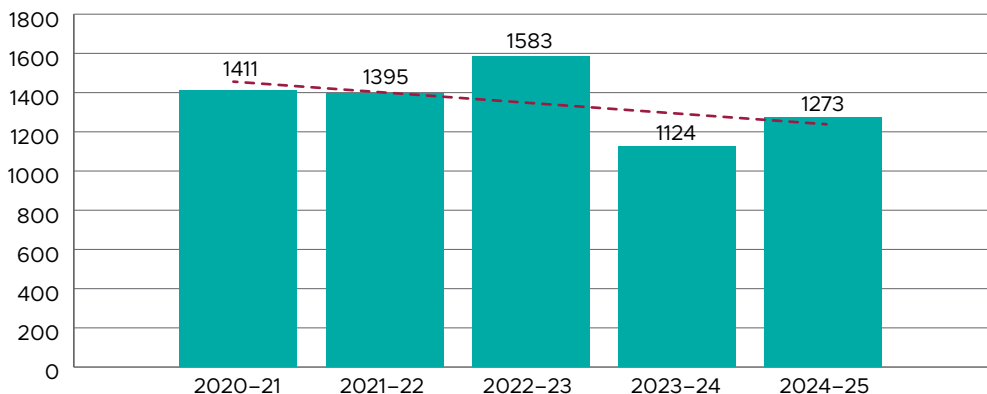


Figure 6: Total number of reported offences, 2020-25

In 2023-24 there were record low levels of reported offences. However, in 2024-25 there has been a 13 per cent increase in the total number of detected offences (1,124 in 2023-24 compared with 1,273 in 2024-25).

Illegal recreational fishing was the single largest contributor to the increased number of offences from the previous financial year. This category of offence consistently accounts for approximately 50 per cent of all the offences detected in the Great Barrier Reef World Heritage Area. In 2024-25 it accounted for 528 offences – an increase of 52 per cent (181 offences) from the record low of the previous year. Despite the increase from last year to this year, it is important to note that the long-term trend of declining

numbers of recreational fishing offences is being maintained and, again, year-to-year variability is evident.

It is likely that the increase in the rate of detection of recreational fishing offences was partly due to improved targeting of surveillance resources – in particular, aerial assets – and very high levels of observed use in the southern region of the park during the Easter and June holidays. The compliance program has also focused on enforcing the ‘stowed and secured’ provisions of the Marine Park regulations, particularly in relation to recreational fishers who attempt to evade detection by using counter-surveillance methods (33 cases).

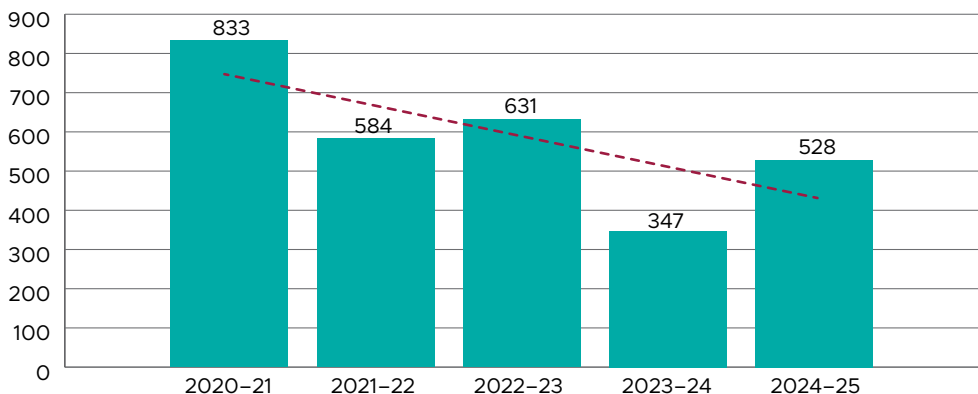


Figure 7: Total number of recreational fishing offences, 2020-25

Performance

The long-term, and year-on-year, declining trend in commercial fishing offences has continued. Over the past five years, electronic vessel tracking and the Field Management Program's compliance strategies have led to an 82 per cent reduction in commercial fishing offences. This has significantly reduced the risks and impacts of illegal commercial fishing.

In 2024–25 the number of offences reduced by 37 per cent (54 in 2024–25 compared with 34 in 2023–24).

We note that half of the offences reported this year involved negligible impact offending, where commercial fishing vessels have breached no-transit rules.

The Field Management Program compliance team has been working with Queensland Fisheries to improve the management arrangement for vessel tracking of commercial fishing operations in the Great Barrier Reef World Heritage Area. It has also focused on strengthening information sharing and collaboration to improve remote and on-water monitoring.

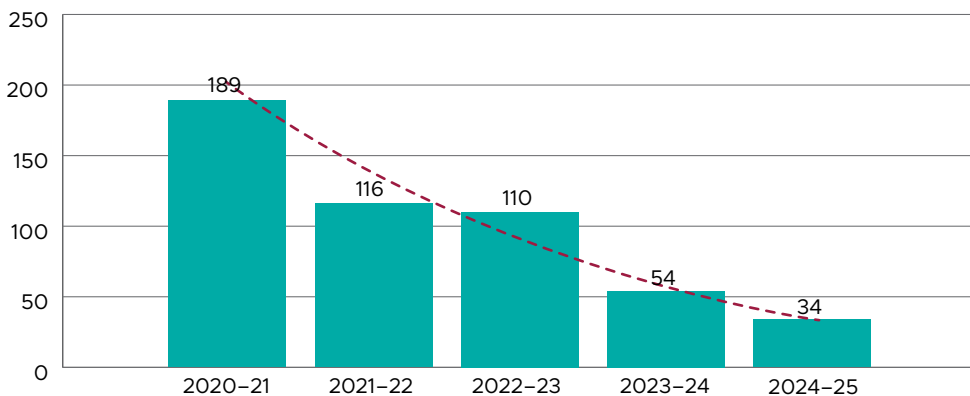


Figure 8: Total commercial fishing offences (including unattached dories), 2020–25



Corporate performance measure 2.3(b):

Number of high and very high-risk offences detected in the Marine Park

Target	5
Result	Not achieved 533 (high-risk) and 0 (very high-risk)
Analysis	In 2024–25 there was a substantial increase in the number of high-risk and very high-risk offences detected in the Marine Park compared with 2023–24 (5 in 2023–24 compared with 533 in 2024–25). This outcome is not driven by any significant trend. Rather, it is the result of the compliance program using a dynamic risk management system to inform where compliance activities are undertaken. The system regularly updates risk ratings based on the latest data and assessments. This target will be reviewed in future years.
Data source	Collected through the compliance database and reported through the Field Management Program’s compliance quarterly reports and Annual Report and the Reef Authority Annual Report. Includes data from permission compliance systems.
Methodology	The number of surveillance operations or patrols typically drives the number of offences detected. The measure is obtained by data analysis and recording of all offences and compliance activity in the Field Management Program’s case management system.
Caveats and disclosures	The offence dataset includes all matters that are reported through the compliance program. There is no effective means of cleansing the dataset to remove reported incidents where it is found there was ‘no offence’ or where an offence was relevant to another jurisdiction. The analysis of the data does not include Marine Park use data, as it is not currently available.

Additional information

In 2024–25 there was a substantial increase in the number of high-risk and very high-risk offences detected in the Marine Park compared with 2023–24 (five in 2023–24 compared with 533 in 2024–25).

We note that this outcome is not driven by any significant trend; it is the result of using a dynamic risk management system which regularly updates risk ratings based on the latest data and assessments. As a result, compliance risk levels may vary from year to year even if overall behaviour remains stable.

In this case, recreational fishing offences were elevated to the high-risk category from the previous moderate rating in the 2024–25 Compliance Risk Plan.

Illegal recreational fishing makes up the majority of offences in the Marine Park. The risk categorisation changed largely due to increased climate-related events, which have affected the Reef’s health and resilience, making the ecosystem more vulnerable to additional pressures and therefore potentially increasing the cumulative impacts or damage caused to high-value marine protected areas by recreational fishing noncompliance. Additionally, there has been increasing recreational use observed throughout the marine park which historically is connected to an increased frequency of recreational fishing noncompliance. Because this risk category makes up approximately 50 per cent of all the reported offences, it disproportionately affects the outcomes for this performance measure.

Performance

The breakdown of the offences reported in each high and very high-risk category is provided below. For context, while the shipping matters reported and investigated during this reporting period were not of a high degree of seriousness, shipping

is rated as a high-risk activity due to its potential to cause serious environmental damage. Even minor incidents can have significant consequences in sensitive marine environments, which is why strong oversight remains essential.

Table 8: Types of offences reported in high-risk and very high-risk categories, 2024–25

Offence type	Level of risk	Number of offences
Unlawful take of dugongs in the Cairns area	Very high	0
Damage to sites of First Nations cultural heritage importance	Very high	0
Unlawful take of dugongs (South of Cooktown and outside the Cairns area)	High	0
Illegal recreational fishing	High	528
Shipping incidents	High	3 (1 minor discharge, 1 designated shipping area breach, 1 breach of compulsory pilotage requirements)
Unlicensed set mesh netting for commercial gain	High	0
Illegal commercial sea cucumber collecting	High	2



Corporate performance measure 2.3(c): Number of dedicated compliance days completed in the Marine Park

Target	1,000
Result	Achieved 1,109 days of dedicated compliance operations
Analysis	The compliance program delivered 1,109 days of dedicated compliance operations (primarily vessel and aerial patrolling and some land-based operations), which were planned and targeted to compliance risks of the highest priority. Over the last six years, there has been an investment in marine protected area compliance through an expanded Field Management Program and establishment of a third specialist compliance team (central region). This has enabled consistent delivery of over 1,000 compliance operations for all except one year (2021–22).
Rationale	Compliance operations ensure an effective presence in the Great Barrier Reef World Heritage Area, enabling us to detect, deter and respond to illegal activity and engage effectively with and educate users of the Great Barrier Reef World Heritage Area. The Field Management Program compliance team works with Queensland Parks and Wildlife Service, Queensland Boating and Fisheries Patrol and Queensland Police Service using risk and intelligence analysis to identify surveillance priorities and plan compliance activities. Target rates and annual results tend to fluctuate as a result of several factors and variables – for example, improvements in compliance planning, patrol effectiveness, changes in patrol priorities, technological advancements, and promotion (through communication channels) of the rules and regulations of Marine Park use, or even the weather. The Field Management Program’s capacity to deliver dedicated compliance days can also be affected by natural or human derived disasters.
Data source	Collected quarterly through the Field Reporting System.
Methodology	The Compliance Operation Group is part of the Field Management Program and includes representatives from the Reef Authority, Queensland Parks and Wildlife Service, and Queensland Boating and Fisheries Patrol. It meets quarterly to plan compliance schedules throughout the Marine Park. The measure is informed by data analysis and recording of all offences and compliance activity in the case management system.
Caveats and disclosures	Nil.

PBS 2024–25 performance measure 3: Proportion of Reef Joint Field Management Program Annual Business Plan targets achieved or with significant progress in 2024–25

Target	85 per cent
Result	88 per cent Achieved
Analysis	The <i>Reef Joint Field Management Program Annual Business Plan 2024–25</i> set 34 challenging performance indicator targets, of which 24 (70 per cent) were achieved and six (18 per cent) were significantly progressed.
Rationale	The Australian and Queensland governments' Field Management Program plans and delivers field operations within the Great Barrier Reef World Heritage Area, with the annual plan outlining key focus areas. This flagship program delivers strategic in-field work to build Reef and species resilience, focusing on direct in-water and on-ground conservation actions, marine and environmental incident response, compliance delivery, maintenance and renewal of visitor infrastructure, communication and monitoring environmental change.
Data source	The draft Reef Joint Field Management Program Annual Report 2024–25.
Methodology	Data is collated from the Field Reporting System, compliance management system, marine incident response database, permissions management system and Queensland Government databases, including FLAME pest and fire database, Values Based Management Framework, strategic asset management system, Reef Health Impact Survey dataset and QWildlife marine animal strandings database.
Caveats and disclosures	The result is current at 31 August 2025. The draft Field Management Program Annual Report 2024–25 is subject to change at Field Management Strategy Group approval in September 2025.

Additional information

The Field Management Program is a model of collaborative excellence between the Australian and Queensland governments to conduct field management of the marine parks and island protected areas in the World Heritage Area. The program relies on vital partnerships with Traditional Owners, other government agencies, research institutions, industry stakeholders and the wider community. The program works to build the Reef's health and resilience, addressing the impacts of climate change and other threats through strategic in-field actions.

During 2024–25, the Program:

- delivered 2,285 vessel days at sea, undertaking conservation actions, monitoring for environmental change, responding to incidents, welcoming people and upholding compliance
- delivered 2,000 Reef Health Impact Surveys across 206 reefs to maintain contemporary awareness of Reef health and emergent threats to inform management actions
- partnered with 16 different Indigenous Land and Sea Ranger groups via paid service arrangements to undertake natural resource management, compliance and other critical program work
- delivered 1,109 dedicated compliance days to deter illegal activity
- completed campground upgrades at Little Ramsay Bay and Zoe Bay along the Thorsborne Trail on Munamudanamy (Hinchinbrook Island), providing world-class wilderness experiences for visitors
- finalised its Business Strategy 2023–2030, setting ambitious targets to support Reef and species resilience, provide exceptional visitor experiences, grow strategic partnerships and foster innovation.

Objective 3: Enhancing Reef resilience through partnerships, collaboration and education

Good stakeholder and community engagement raises awareness, influences best practice, fosters innovative actions, builds a sense of collective responsibility to care for the Reef and empowers others to contribute to Reef protection and resilience.

To support its efforts to manage and protect the Reef, the Reef Authority has established mutually beneficial relationships with Traditional Owners, Australian and Queensland government agencies, local government (councils), Reef-dependent industries, students of all ages, community groups and the broader community.

We worked towards achieving Objective 3 by:

- encouraging participants of Reef Authority education and engagement programs to take actions that support the Reef’s long-term protection
- engaging stakeholders through online communication tools
- maintaining the number of Traditional Owner groups with formal partnerships in place
- maintaining or increasing the percentage of Marine Park coastline covered by Traditional Owner agreements.

Table 9: Summary of performance results against Objective 3

Corporate performance measure	Target	Result	
Performance measure 3.1: Participants in Reef Education and Engagement programs are taking actions that support the Reef’s long-term protection.	85%	>98 per cent	Achieved
Performance measure 3.2: Reef Authority online communication tool usage. (a) Websites (b) Social media channels	(a) Total: 295, 500 engaged sessions (b) 7,500,000 reached	(a) Total: 323,448 engaged sessions (b) 10,444,106 reached	Achieved
Performance measure 3.3(a): Number of Traditional Owner groups with formal partnerships in place.	Maintain	1	Achieved
Performance measure 3.3(b): Percentage of Marine Park coastline covered by Traditional Owner agreements.	43%	43%	Achieved

Corporate performance measure 3.1: Participants in Reef Education and Engagement programs are taking actions that support the Reef's long-term protection

Target	85 per cent for Care, Learn, Act and Share metrics across Reef Education and Engagement programs
Result	Achieved Reef Education and Engagement programs collectively achieved targets with an average of >98 per cent for Care, Learn, Act and Share metrics.
Analysis	In 2024–25, the evaluation across all seven flagship education and engagement programs confirmed participants were consistently taking environmental actions and there were strong outcomes in tourism stewardship, community engagement, compliance awareness and school- and council-led sustainability initiatives.
Rationale	If the Reef Authority has worked effectively through our flagship education and engagement programs, participants will demonstrate that they care for the Reef, learn about the Reef and the risks it faces, implement actions that address those risks, and share their positive actions with others to demonstrate stewardship for the Reef.
Data source	The Reef Authority monitors and evaluates the effectiveness of program-based activities against targeted Care – Learn – Act – Share – Steward outcomes. This is achieved through program participant surveys.
Methodology	The C.L.A.S=S Monitoring and Evaluation Plan is applied across all seven programs. The monitoring and evaluation plan sets out the vision, outcomes, objectives and actions that demonstrate how the Reef Authority enhances Reef resilience through education, engagement and partnership programs. The seven flagship Reef education and engagement programs are: • High Standard Tourism Operator • Master Reef Guides • Reef Guardian School • Reef Guardian Council • Tourism Reef Protection Initiative • Eye on the Reef • Local Marine Advisory Committees. These programs are all monitored through a single event form, an annual report form and survey questions for program participants. Program managers use these tools, along with other evidence in their program records, to report their achievements.
Caveats and disclosures	In 2024–25 we sent the annual participant survey to all participants engaged in a longer-term program. This excludes those who completed a one-off education experience (for example, a virtual learning experience). Those experiences are measured with a single event participation form and the results are collated into the annual report form. The annual participant survey is open for a one-month response period. Response rates generally increased across all programs from the previous year.

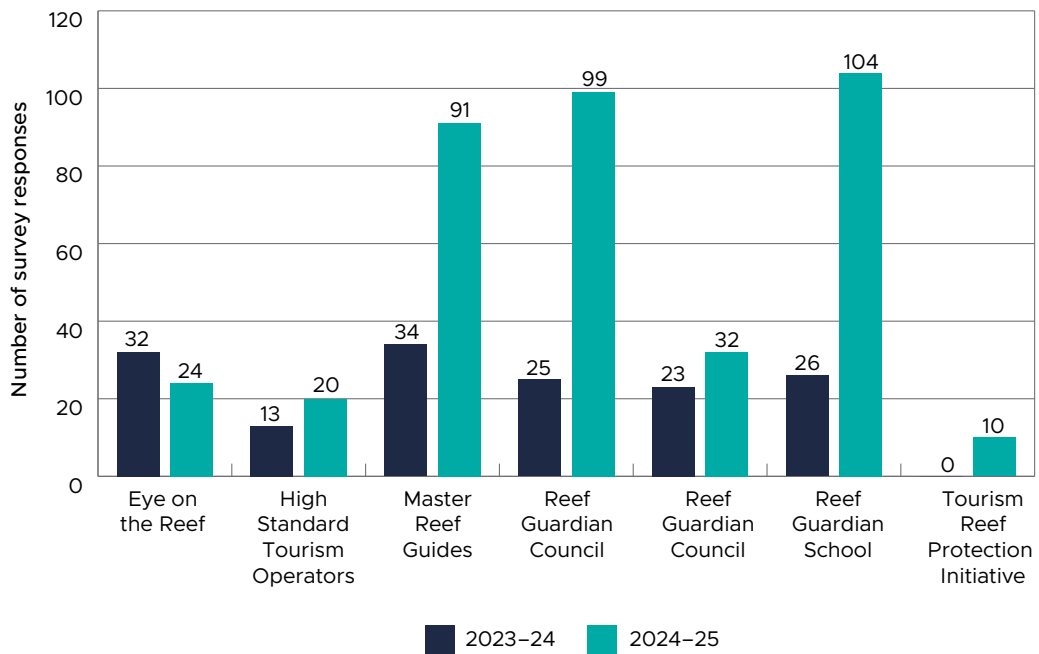


Figure 9: Number of survey responses in 2023–24 compared with 2024–25

Additional information

As shown in Figure 10, all seven Reef Education and Engagement programs reported that participants agreed that their

involvement in the program increased their care, learning, actions and sharing for the Great Barrier Reef.

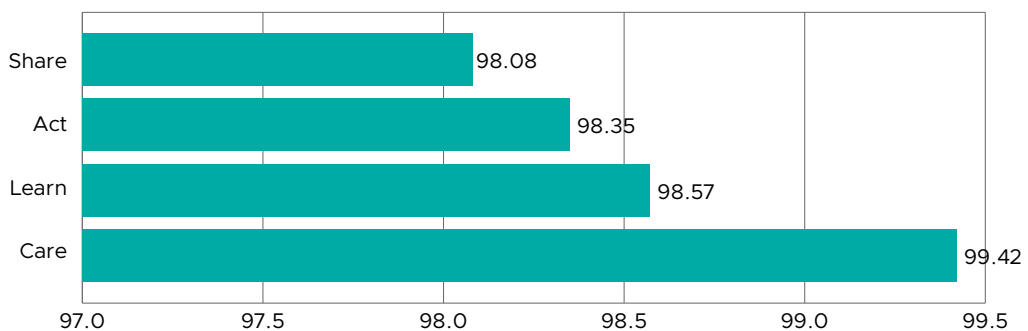


Figure 10: Cumulative Reef Education and Engagement survey responses that agreed or strongly agreed that involvement increased their level of Care, Learn, Act and Share for the Reef, 2024–25

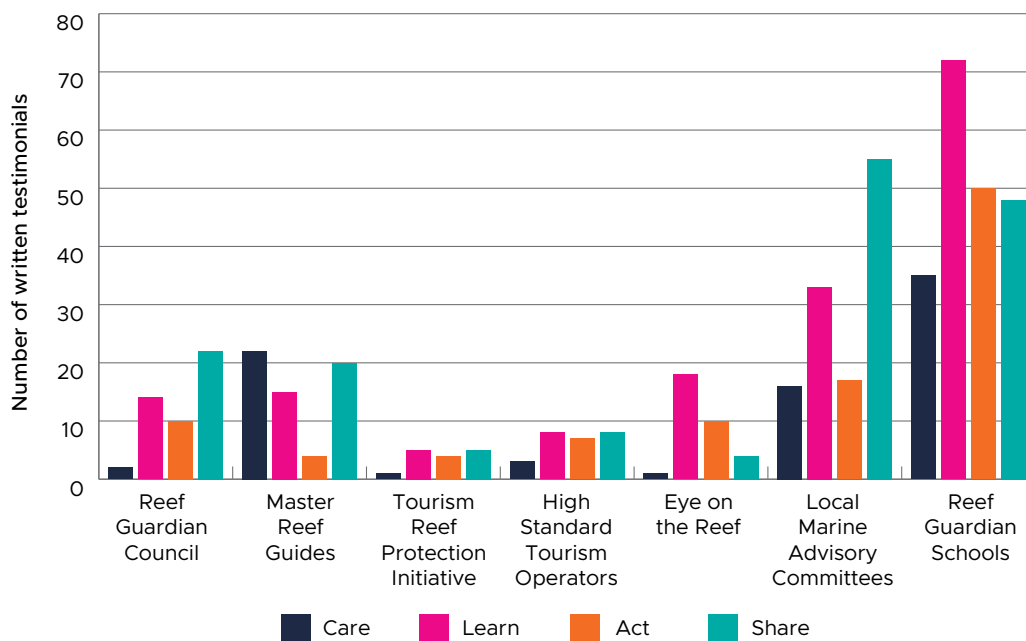


Figure 11: Number of Reef Education and Engagement program participants who highlighted Care, Learn, Act, Share in testimonials, 2024–25

Eye on the Reef

The Reef Authority's Eye on the Reef monitoring and assessment program encourages anyone who visits the Reef to collect and report valuable information on reef health, marine life, sightings and incidents and thereby contribute to the Reef's long-term protection.

The Eye on the Reef app, which works outside of mobile range, enables Reef users to access zoning maps and rules so they know what zone they are in and what activities are allowed – supporting compliance with Marine Park requirements.

The program uses a sophisticated data management and reporting system that captures and shares a broad range of Reef health data and information used in management. Data that is collected directly informs government decision making.

Eye on the Reef offers significant educational and training benefits, as well as capacity building, to key Reef users – for example, the Reef tourism industry, which disseminates this knowledge to a global audience.

Consistent on-water presence allows tourism operators to provide timely, real-time data to Reef managers and offer valuable insights during disturbance events like floods, cyclones and marine heatwaves.

In 2024–25, the Reef Authority delivered engagement, training, and reporting for the Eye on the Reef program through initiatives like the Tourism Reef Protection Initiative, the Master Reef Guides program, the Crown-of-thorns Starfish Control Program and the Field Management Operations section.

This year the Eye on the Reef program trained 160 Eye on the Reef tourism staff surveyors across Cairns and Airlie Beach; and provided targeted training in Townsville. These events were held before and after the summer season to support continued participation and data collection on Reef health.

Master Reef Guides

The Master Reef Guides program trains Reef guides to be 'best in class', world-leading guides so they can give visitors excellent experiences, promote the universal values of the Reef and make emotional connections through educational activities and guided tours.

The program is a collaboration between the Reef Authority, Association of Marine Park Tourism Operators and Tourism and Events Queensland.

Since 2018, 146 Master Reef Guides have been certified across the Great Barrier Reef Marine Park, from the Ribbon Reefs in the north to Lady Elliot Island in the southern Great Barrier Reef.

In 2024–25, the Reef Authority:

- trained 20 new Master Reef Guides for the 8th cohort of Master Reef Guides
- facilitated regional masterclasses in Cairns and Airlie Beach with a key focus on biodiversity – 56 Master Reef Guides from 29 High Standard Tourism Operators attended
- introduced and delivered six virtual masterclasses
- effectively reached more than 38.5 million users through dedicated social media platforms.

Reef Guardian Schools program

The Reef Guardian Schools program engages Australian schools in activities that promote the protection and sustainability of the Reef. The program aims to form a global network of educational organisations to inspire the next generation of Reef stewards.



Reef Guardian Schools undertake positive actions within their schools and local communities that contribute to the protection and resilience of the Reef and coral reef ecosystems worldwide.

An online portal (www.reefed.edu.au) enables schools to join the program, share achievements and access resources.

In 2024–25 the Reef Guardian Schools program welcomed 28 new schools from Vanuatu, Samoa, Cook Islands, USA, India, United Kingdom, South Africa and South Korea. There are now 388 schools registered as Reef Guardians.

Reef Guardian Councils

The Reef Guardian Councils program showcases environmentally sustainable practices by councils in the Great Barrier Reef catchment. Through the program, local governments implement on-ground actions that address threats to the Reef and protect its environmental and cultural values.

In 2024–25, the program expanded its reach and impact through strong partnerships, place-based action, and capacity building. Councils were supported to embed Reef protection across core local government responsibilities.

Following the 2024 local government elections, the Reef Authority held formal briefings with all 19 returning Reef Guardian Councils. Each reaffirmed their commitment through updated memoranda of understanding (MOUs), renewing the foundation for collaboration. For the first time, an MOU was also signed with the Local Government Association of Queensland, strengthening state-level coordination and visibility for the Reef Guardian Councils program.

The program welcomed Charters Towers Regional Council as the 20th member. As the largest local government in the Great Barrier Reef catchment – covering 63,038.85 sq km or 14.3 per cent of the area – its inclusion marked a significant expansion inland. The program now covers more than 317,400 sq km (more than 75 per cent of the catchment) with more than 1.1 million residents. The Reef Authority also briefed Fraser Coast Regional Council and offered an MOU to support future participation.

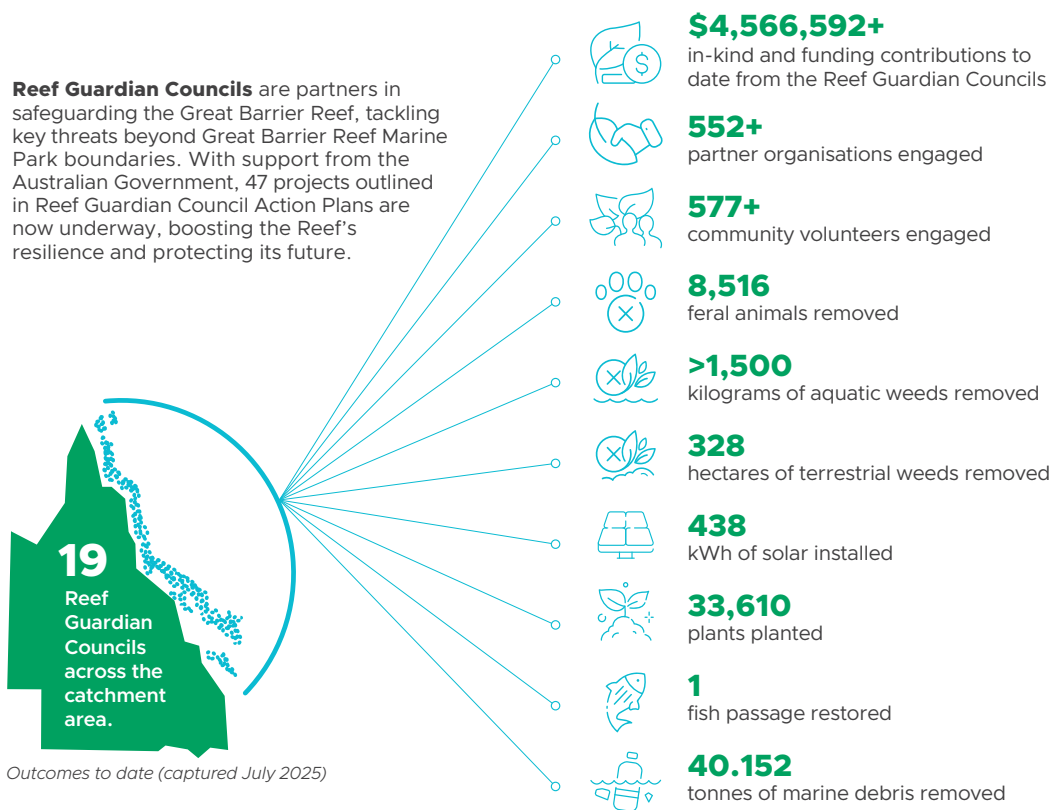
Performance

Throughout the year, the Reef Authority actively represented the Reef Guardian Councils program at key sectoral and strategic forums.

Under the Australian Government's \$17.48 million 'Reef Guardian Council – Activating Local Councils' Reef Action Plans'

grant program, all 19 councils (at the time of the grants) continued delivery of 47 funded projects aligned with the Reef 2050 Plan.

Key achievements from 17 of the 19 Reef Guardian Councils grant projects are shown in Figure 12.



Note: Due to report timing, updates from the following councils are not included in this infographic: Hinchinbrook Shire Council, Townsville City Council, Yarrabah Aboriginal Shire Council, Wujal Wujal Aboriginal Shire Council.

Figure 12: Reef Guardian Councils key statistics, 2024–25

Tourism Reef Protection Initiative

Tourism operators play a key role in how we protect and manage the Great Barrier Reef. Their frequent presence on the Reef allows them not only to showcase its biodiversity and natural values but also to monitor changes and provide real-time insights into reef health.

The Australian Government has invested an additional \$5 million into the Tourism Reef Protection Initiative to support site stewardship and operator capacity through to 30 June 2026, strengthening Reef protection, science partnerships and community engagement.



Figure 13: Tourism Reef Protection Initiative tourism operator stewardship site map

Version 3 of the initiative focuses on the Reef Authority's site stewardship framework, which supports marine tourism operators in enhancing their understanding of tourism sites and improving environmental stewardship.

Twenty-five operators continued implementing site stewardship plans that include regular monitoring activities at high-value tourism locations to complement site-specific actions such as coral-eating predator control, assisted recovery, biodiversity assessments, marine debris removal, education initiatives and collaborations with Traditional Owners and Sea Country rangers.

In addition to stewardship actions, several operators actively participate in university-led research on coral restoration, recruitment and spawning, and the identification of resilient coral species. Community engagement was also a strong feature, with programs like Be a Marine Biologist for a Day involving schools and citizen scientists.

Tourism operators collected important data through activities such as Eye on the Reef surveys, water quality sampling, biodiversity counts with image capture, monitoring of species, such as clams and large *Porites* corals, and observations of spawning events, bird nesting and turtle activity.

The information directly supports the Reef Authority's reporting – including Reef Health Updates and the Outlook Report.

The initiative continues to build on the highly successful Eye on the Reef program and the High Standard Tourism Operator and Master Reef Guides programs. The Reef Authority provided ongoing support through site visits, staff training, and service delivery audits. As a result, 180 tourism staff have been trained and certified in the Eye on the Reef monitoring systems.

From December 2022 to June 2025, the initiative has delivered substantial Reef protection outcomes across 25 stewardship sites and 272 high-value tourism sites across 109 reefs.

Corporate performance measure 3.2: Reef Authority online communication tool usage (websites and social media)

Target	(a) Websites 295,500 (b) Social media channels 7,500,000
Result	Achieved (a) Websites Total: 323,448 engaged sessions (b) Social media 10,444,106 reached
Analysis	The Reef Authority's four key websites collectively recorded 323,448 engaged sessions, up from 294,028 the previous year. Higher paid advertising spend and increased email traffic from Reef Authority newsletters led to a rise in engaged sessions. Social media organic content reached 10.4 million people, up from 7.38 million last year. This growth reflects the increasing relevance and reach of our content across platforms, including Facebook, Instagram, LinkedIn, and X (Twitter).
Rationale	(a)(b) Our website and social media channels are key tools that enable us to share information on the management, health and resilience of the Reef and provide communication, engagement and education. To ensure the audience on our website remains engaged, we continue to produce high-quality content that is informed by ongoing analytics and contemporary communication best practice. 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.
Data source	(a)(b) Google Analytics as well as custom internal and external service provider analytics on www.gbrmpa.gov.au , https://reefknowledgesystem.gbrmpa.gov.au/ , greatbarrierreefaquarium.au and https://www.reefedu.au/ and social media platforms including LinkedIn, X (formally Twitter), Facebook, Instagram.
Methodology	A table of metrics on acquisition and engagement for each of the four tools: Reef Authority website, Great Barrier Reef Aquarium website, Reef Education Portal and Reef Knowledge System. Number of engaged sessions (number of sessions that lasted longer than 10 seconds or involved a conversion event or had two or more screen or page views). Average engagement time per session (the average length of time that the app was in the foreground or the website had focus in the browser). Total users: Total reach for social media platforms (LinkedIn, X (formally Twitter), Facebook, Instagram).

Caveats and disclosures	Website metrics were based on engaged sessions. An ‘engaged’ session is a: • page view session that lasts 10 seconds or longer • session that triggers at least one conversion event • session that has two or more page views per session. All website data, excluding the Great Barrier Reef Aquarium, were sourced from Google Analytics 4. Social media data were sourced in each respective platform. The Great Barrier Reef Aquarium website was not live for the full financial year, and Google Analytics was not available for the site, so website data was taken from Squarespace and is reflective of total views, not engaged sessions.
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Additional information

This criterion measures the effectiveness of our online communication channels, including our websites and social media platforms. In 2024–25, we saw strong digital performance across the board, with increases in both website engagement and social media reach.

Our websites collectively recorded 323,448 engaged sessions, up from 294,028 the previous year. This includes:

- Reef Authority website: 285,583
- Reef Knowledge System: 6,400
- Reef Education Portal: 5,006
- Great Barrier Reef Aquarium website: 26,459.

On social media, our organic content reached 10.4 million people, up from 7.38 million last year. This growth reflects the increasing relevance and reach of our content across platforms, including Facebook, Instagram, LinkedIn, and X (Twitter).

Financial year 2024–25 was the first of our three-year communications strategy, which is helping guide a more integrated and consistent approach to engaging our audiences. The strategy provides structure for how we communicate the work of the Reef Authority across its multiple programs.

This year we continued to embed the RACE framework (Reach, Act, Convert, Engage) into our campaign and content planning, helping move audiences from awareness into deeper forms of engagement with Reef issues.

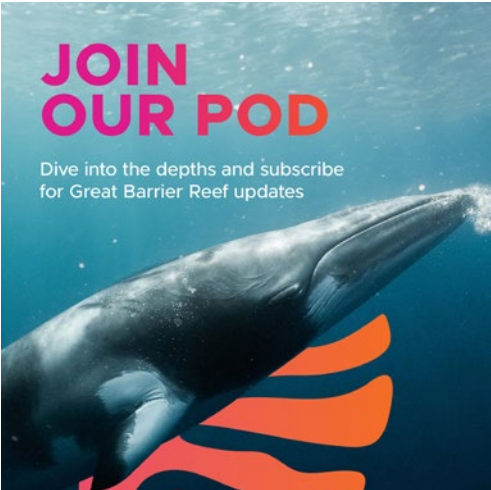
Key achievements included:

- further development of the Reef Authority brand and evolution of the ‘In Great Hands’ campaign, with a focus on our

people and the work we are doing to protect the resilience of the Great Barrier Reef

- a strong compliance communications push, with digital and paid campaigns encouraging voluntary compliance within the Marine Park
- weekly summer updates on Reef health conditions, which again played a key role in keeping stakeholders informed during high-risk periods
- promoting the work of key programs through our digital channels – for example, COTS control, the Reef Authority’s sustainability focus, Traditional Use of Marine Resources and our work with tourism operators to protect this great natural wonder.

Looking ahead, we will continue to evolve our digital channels, explore new opportunities to increase reach and message cut-through, and respond to changing content trends, particularly around video and search.



Corporate performance measure 3.3(a): Number of Traditional Owner groups with formal partnerships in place

Target	Maintain
Result	Achieved One Traditional Owner led partnership; the Wuthathi Pilot formally entered into.
Analysis	The Reef Authority undertakes a range of Traditional Owner engagement through Traditional Use of Marine Resources Agreements (TUMRAs), Sea Country Values Mapping projects, and multiple service arrangements that continue to strengthen co-management with Traditional Owners. This result (one partnership) reflects the original definition of formal partnerships used for this measure, which was drawn from the definition under <i>Closing the Gap</i> priority reform 1. This performance measure will be amended in future years.
Rationale	Formal partnerships are co-designed partnerships with shared decision making and governance, as defined under the <i>Closing the Gap</i> priority reform 1.
Data source	Number of formal co-designed partnership agreements we have in place with Traditional Owners.
Methodology	We develop partnerships with Traditional Owner groups who have a Native Title consent determination or have sea boundary agreements with neighbours. Formal partnerships are co-designed with agreed strategic direction, governance arrangements, terms of reference and leadership.
Caveats and disclosures	The TUMRA program measure is reported in 3.3b.

Additional information

The Reef Authority has a formal partnership with one Traditional Owner group, Wuthathi Aboriginal Corporation. It also continues to progress potential formal and co-design partnerships through our TUMRAs, Sea Country Values Mapping projects and Southern Plan of Management Program.

Now in its second year, the Wuthathi Pilot continues to build momentum as a leading example of co-management in action.

Through the accredited Wuthathi TUMRA, the Reef Authority is partnering with the Wuthathi Aboriginal Corporation and the Queensland Government Department of Environment, Science and Innovation to pilot a new, adaptive approach to co-management guided by the Reef Authority's co-management principles.

The Wuthathi Pilot is Traditional Owner-led, with a staged approach that supports Wuthathi's Land and Sea aspirations. Now entering its second year, the focus is on refining a co-designed model that is organic, responsive, and grounded in shared values, interests and benefits. This includes

progressing joint Reef management actions with a strong vision to manage Country holistically.

The Wuthathi Pilot aligns with the Reef Authority's *Aboriginal and Torres Strait Islander Heritage Strategy* for the Great Barrier Reef, the *Reef 2050 Traditional Owner Implementation Plan*, and the principles that underpin co-management and *Closing the Gap* reforms — particularly Priority Reform 1 (Formal Partnerships with Shared Decision-making) and Priority Reform 2 (Strengthening the Indigenous community controlled sector).

The Reef Authority continues to develop other formal and co-designed partnerships, with 10 TUMRAS in place, and two Sea Country Values Mapping projects engaged with aspirations of developing a TUMRA and Cultural Referral permit framework. In addition, the Southern Plan of Management Program utilises Sea Country Values Mapping projects in partnerships with four Traditional Owner groups that include new approaches to developing marine spatial planning, and

the Field Management Program has in place paid service arrangements with 16 Traditional Owner groups.

An internal audit of delivery against the *Aboriginal and Torres Strait Islander Heritage Strategy* was undertaken in 2024–25.

Its completion is scheduled in the first quarter of 2025–26 and will help inform *Closing the Gap* reporting as well as the Reef Authority Annual Report.

Corporate performance measure 3.3(b): Percentage of Marine Park coastline covered by Traditional Owner agreements

Target	43 per cent
Result	Achieved 43 per cent
Analysis	In the previous year, the Reef Authority maintained 10 accredited TUMRAs, covering around 43 per cent of the Reef coastline. These agreements demonstrate the strength of co-management with Reef Traditional Owners and continue to embed cultural authority in Reef protection. Progress was also made in supporting three additional Traditional Owner groups to undertake Sea Country Values Mapping activities to support their aspirations of developing a TUMRA. These activities include Traditional Owners documenting culturally significant sites, songlines, storylines, animals, plants and more across the Reef.
Rationale	The Reef Authority has established impactful and mutually beneficial TUMRAs and Indigenous Ranger sectors through the Field Management Program.
Data source	Based on number of TUMRAs in place and their area of coverage against proportion of coastline, reported annually by the Reef Authority.
Methodology	Great Barrier Reef Traditional Owner partnerships are with Indigenous not-for-profit legal entities and groups who have a native title consent determination or have sea boundaries agreements with neighbours. Formal partnerships are co-designed with agreed strategic direction, governance arrangements, terms of reference, and leadership. The percentage of Marine Park coastline covers Sea Country from the astronomical low tide marker. This measure currently includes TUMRAs but in future may include Sea Country values mapping or other agreements.
Caveats and disclosures	Nil.

Objective 4: Supporting a high-performing organisation

The Reef Authority is committed to supporting its people and embracing agile ways of working to manage an increasingly complex Reef environment. We continue to invest in our people, especially in key capabilities such as project management, digital services and leadership. We also focus on the tools our people need to perform at their best, such as new technologies and improved processes.

Our work towards achieving Objective 4 included:

- improving our employee engagement score
- maintaining or reducing the percentage variance in the Reef Authority’s budget
- implementing strategies to minimise the Reef Authority’s direct and indirect greenhouse gas emissions.

Table 10: Summary of performance results against Objective 4

Corporate performance measure	Target	Result	
Performance measure 4.1: Improvement in our employee engagement score.	72%	71%	Not achieved
Performance measure 4.2: Percentage of variance of the Reef Authority budget.	Less than 5%	1.76%	Achieved
Performance measure 4.3: Minimise Reef Authority direct and indirect greenhouse gas emissions.	Decrease	Scope 1: Emissions reduced from 2023–24. Scope 2: Emissions maintained at net zero. Scope 3: Emissions reduced from 2023–24.	Achieved



Corporate performance measure 4.1: Improvement in our employee engagement score

Target	72 per cent
Result	Not achieved 71 per cent
Analysis	In 2024–25, the Reef Authority recorded a stable Employee Engagement Index score of 71 per cent in the Australian Public Service (APS) Employee Census. While this was slightly lower than the 2024 result (72 per cent), it is consistent with the 2023 score and reflects sustained engagement over time.
Rationale	Employee engagement is the extent to which employees are motivated, inspired and enabled to improve the Reef Authority’s outcomes.
Data source	Annual Australian Public Service Employee Census
Methodology	The APS Employee Census collects confidential attitude and opinion information from employees on important issues in the workplace. It provides important insights into employees’ views about the APS, their agency and their workplace. It is conducted annually and is administered by the Australian Public Service Commission. The Employee Engagement Index measures the extent to which employees are motivated, inspired and enabled to improve an organisation’s outcomes. The survey questions include overall job satisfaction, personal attachment to the Reef Authority and motivation of staff to go above and beyond. The Reef Authority’s results were 71 per cent in 2024–25, 72 per cent in 2023–24 and 71 per cent in 2022–23.
Caveats and disclosures	Nil.

Additional information

The Reef Authority continues to demonstrate a strong commitment to employee engagement in 2024–25, reflected in a stable Employee Engagement Index score of 71 per cent in the 2025 APS Employee Census. While this represents a slight decrease from the 2024 result of 72 per cent, it aligns with the 2023 score, indicating sustained engagement levels over time and a solid foundation for future growth.

The Reef Authority developed an Employee Census Action Plan in response to the 2024 APS census results with the aim of improving employee engagement. The plan focused on five target areas.

1. **Decision-making processes** – clarify and communicate governance and decision-making arrangements across the Reef Authority.
2. **Recognition** – staff feel recognised and appreciated for their efforts regardless of decisions made.
3. **Leadership** – improved alignment and collaboration between SES leadership team and leadership capability.
4. **Connection to APS and purposes** – staff understand and connect to the Reef Authority’s purpose and functions as an APS agency.
5. **Performance and productivity** – staff have clarity on their work priorities and barriers to performance are reduced.

The Reef Authority proactively focused on these target areas in 2024–25, which has enabled a continued focus on employee engagement.

Corporate performance measure 4.2: Percentage variance of the Reef Authority budget

Target	Less than 5 per cent
Result	Achieved 1.76 per cent
Rationale	Monitoring budget performance drives service delivery outcomes.
Analysis	The Reef Authority achieved this performance measure by attaining a less than 5 per cent variance of the Reef Authority budget. The Reef Authority's expenditure against budget was 1.76 per cent variance from the total budget.
Data source	Great Barrier Reef Marine Park Authority Internal Financial Management System.
Methodology	Budget variances are the quantified differences between budgeted and actual figures for each cost centre or project. A budget analysis is conducted monthly to identify the reason for potential budget variances. The work is supported by CiAnywhere, which enables defined project ledgers and helps us understand the cost of each project or function.
Caveats and disclosures	Actual expenditure compared to budget is published in the Annual Financial Statements, which can be found in Part 5, Finances, of this annual report.

Additional information

The Reef Authority finance section implements rigorous budgetary performance monitoring, including working with cost centre leads across the agency to ensure accounting is accurate and up-to-date.

This has been an effective process, which provides transparency and assurance to our executive team and Board and Audit and Risk Management Committee.

Corporate performance measure 4.3: Minimise Reef Authority direct and indirect greenhouse gas emissions

Target	Decrease
Result	Scope 1: Emissions reduced from 2023–24. Scope 2: Emissions maintained at net zero. Scope 3: Emissions* reduced from 2023–24. *This includes reportable Scope 3 emissions, as defined by the Department of Finance.
Analysis	In 2024–25, there was a declining trend in Scope 1 emissions (direct burning of fuels), down more than five per cent from the previous year. The Reef Authority’s result for Scope 2 (maintaining net zero) was achieved through purchasing GreenPower. The Department of Finance requires all Australian Government agencies to track specific Scope 3 emissions, and there is a declining trend in these reportable emissions for the Reef Authority. The approach to measuring broader scope 3 emissions, which requires analysis of the entire supply chain, will mature over time.
Rationale	The Reef Authority Sustainability Strategy will set new targets with enabling initiatives that move us towards net zero emissions in our operations by 2030 (for Scope 1 – Direct, and Scope 2 – Indirect owned), including the development of a plan for net zero for Scope 3 – All other emissions in the entity emissions boundary.
Data source	Annual emissions data calculations.
Methodology	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 onsite burning of fuels; and Scope 2 emissions: indirect emissions from the generation of purchased electricity. Methodology for the calculation of Scope 3 emissions: all other indirect emissions, occurring upstream and downstream in the value chain of the entity. Emissions factors from either National Greenhouse Accounts or Climate Active will be used and any alternative method from the Department of Climate Change, Energy, the Environment and Water will be adopted once guidance becomes available.
Caveats and disclosures	Mandatory reporting to the Department of Finance includes Scope 1, Scope 2 and limited aspects of Scope 3.

Additional information

As part of the APS Net Zero 2030 policy, the Reef Authority’s greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-government approach. Within this approach our data demonstrates a declining trend in Scope 1, while we have maintained net zero in Scope 2 (purchase of GreenPower). A new measure for Scope 3 reporting has been used in the 2023–24 and 2024–25 years that depict a declining trend. Reporting data is outlined in Appendix E of this annual report.

This includes the following steps:

Scope 1

- We have implemented efficiency measures with Queensland Parks and Wildlife Service to reduce the amount of petrol and diesel required for marine-based activities for the Field Management Program.

- We have purchased Australian Carbon Credit Units (ACCUs) equivalent to the emissions resulting from the remaining marine and aviation fuel used for the Field Management Program for the 2023–24 year, resulting in a reduction in net emissions for Scope 1.

Scope 2

- We maintained our emission levels at net zero. All our electricity use is net zero through the purchase of GreenPower.
- We are reducing our overall electricity consumption through energy efficiency measures at our offices and Aquarium.

Scope 3

- The marine services suppliers for the Crown-of-thorns Starfish Control Program have continued to reduce their marine fuel usage through the implementation of their emissions reduction plans.
- Scope 3 emissions from our domestic flights have reduced significantly since 2023–24, with increased education and awareness on alternative ways of working through use of technology.
- We have significantly improved our data collection for waste and recycling metrics and have reduced our Scope 3 emissions through improved resource recovery from our office spaces.

Sustainable leadership: 6-Star Green Star office fitout

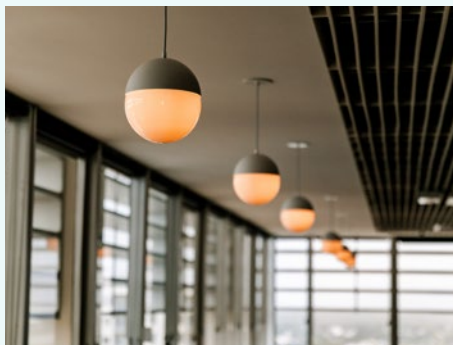
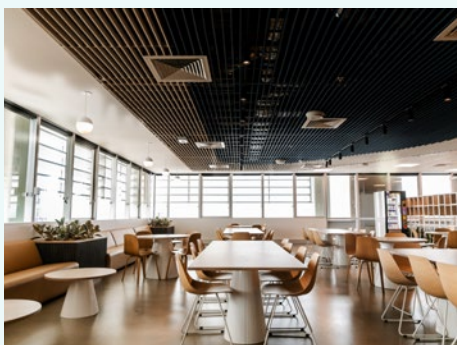
The Reef Authority's new office accommodation was refurbished in line with our Sustainability Strategy and ultimately achieved a 6-Star Green Star Interiors Rating from the Green Building Council of Australia, demonstrating our commitment to world-leading environmental performance and climate leadership.

Smart lighting and energy-efficient climate control systems reduced energy needs significantly. Improved indoor air quality, access to natural light, and ergonomic design created a healthier, more productive workplace.

Sustainable materials and equipment were carefully selected for low embodied carbon, durability, and recyclability, while biophilic design elements such as greenery and natural textures enhance staff connection to nature and the Reef.

With over 75 per cent of the workforce sourced locally, the fitout also supported regional businesses and the local economy.

By embedding sustainability from the outset, the Reef Authority created a future-focused workspace that delivers lasting environmental, social, and economic benefits, showing that, with thoughtful planning, sustainability and performance can go hand-in-hand.



PART 4

MANAGEMENT AND ACCOUNTABILITY



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 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, the adjacent Queensland Great Barrier Reef Coast Marine Park and Queensland Island National Parks.



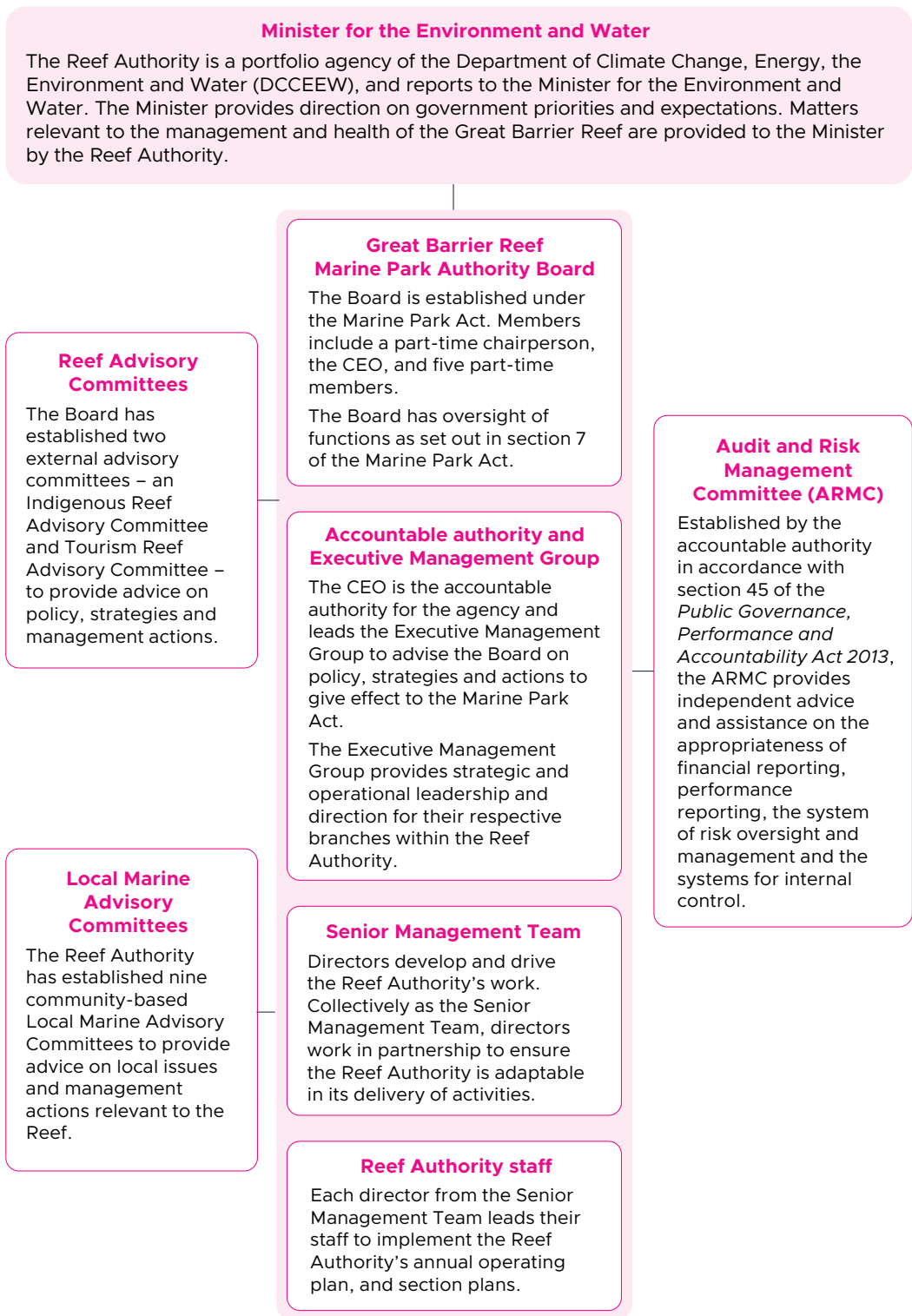


Figure 14: The Reef Authority's governance framework

Key strategic and planning documents

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

- **Reef 2050 Long Term Sustainability Plan** (Reef 2050 Plan) (five-yearly cycle) – provides a strategic framework for the Australian and Queensland governments to work together to protect the Great Barrier Reef.
- **Great Barrier Reef Blueprint for Climate Resilience and Adaptation** (Blueprint 2030) – guides the Reef Authority's resilience-based management of the Reef in the face of a changing climate.
- **Great Barrier Reef Outlook Report** (five 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 four-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.
- **Reconciliation Action Plan** – Embeds respect, relationships, and opportunities with Aboriginal and Torres Strait Islander peoples into all aspects of its operations.
- **Aboriginal and Torres Strait Islander Heritage Strategy** (10 yearly) – protects cultural heritage and strengthens partnerships with Traditional Owners in managing the Reef.

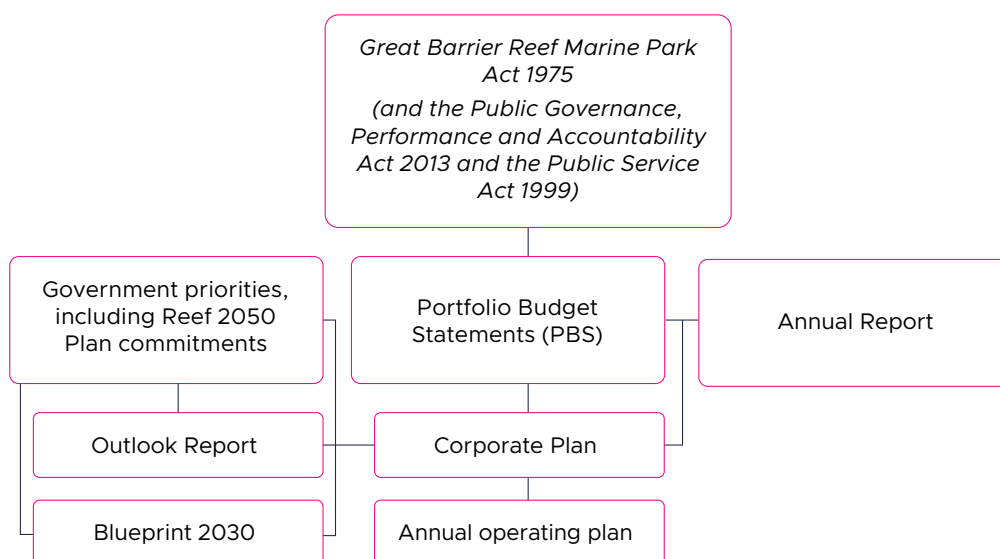


Figure 15: The Reef Authority's legislation and strategic and planning documents

The Marine Park Authority Board

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

The Board meets formally six times per calendar year. 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. For example, the Board:

- advises on plans and policies that allow for a range of ecologically sustainable uses
- makes recommendations to the Minister on the care and development of the Marine Park
- assists Australia in meeting its international responsibilities under the World Heritage Convention.

The Board 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 Board does not make decisions on how the Reef Authority spends its budget. The Reef Authority's budget and expenditure are the responsibility of the CEO as the accountable authority.

Board membership 2024–25

Chairperson: Dr Ian Poiner

Dr Poiner has extensive experience in strategic development, planning and leading science, both as a practising scientist and at the organisational level.

Dr Poiner is a former CEO of the AIMS and a CSIRO research scientist. His scientific work focused on tropical marine systems, especially understanding how marine systems are influenced by human activities.

A focus of his career has been enabling science impacts through end-user uptake to inform policy, natural resource management, First Nations communities and sustainable marine industries – all guided by a clear understanding of environmental and stakeholder needs.

Dr Poiner has extensive experience as chair or director of companies, incorporated and non-incorporated joint ventures and CRC boards. He has worked widely with industry on projects spanning the fishing and offshore oil and gas industries and the port sector. He also has experience working with Aboriginal and Torres Strait Islander communities.

From 2002 he was a member of the International Scientific Steering Committee of the Census of Marine Life (CoML) and from 2007 to 2013 was the chair of the committee. The CoML was a successful US\$650 million 10-year international effort involving 2,700 scientists undertaken to assess the diversity, distribution and abundance of global marine life. In 2011 Japan's Expo'90 Foundation awarded the CoML the International Cosmos Prize.

Dr Poiner is a Fellow of the Australian Academy of Technology and Engineering and has been awarded an Honorary Doctor of Science by both James Cook University in 2013 and the University of Queensland in 2022. He is a patron of the Australian Marine Science Association – Australia's peak professional body for marine scientists.

On 25 May 2023 Dr Poiner was reappointed as Chairperson of the Marine Park Authority Board for a second five-year term.

**Chief Executive Officer:
Mr Joshua Thomas (Josh)**

Mr Joshua Thomas has more than 20 years' experience in the public and private sector in Australia and overseas, shaping and leading environmental policy and programs for the Reef and in terrestrial natural resource management. He has held senior roles in the public sector across the environment, agriculture and finance portfolios as well as in federal ministerial offices.

Mr Thomas has a strong track record of working on matters that affect Australia's World Heritage Areas and major environmental programs such as the Biodiversity Fund and Caring for our Country. His policy experience in the marine environment extends across the Reef and its catchments, migratory and endangered species, whaling, marine parks and Antarctica. He is committed to enhancing Australia's natural environment and has been a strong advocate for incorporating both contemporary science and Indigenous Traditional Knowledge into environmental management.

Mr Thomas participates in several Australian Public Service (APS) leadership groups and is a member of the Environment Institute of Australia and New Zealand. He is a graduate of the Australian Institute of Company Directors and holds two bachelor's degrees in science and arts (honours). He also holds a Master of International Affairs from the Australian National University and a Master of Business Administration from the Australian Graduate School of Management through the University of New South Wales.

Mr Thomas was reappointed as CEO of the Reef Authority in December 2023 for a term of five years.

Member: Ms Elissa Keenan

Ms Elissa Keenan is a passionate advocate for marine, environmental and wildlife conservation. She also has a strong commitment to the tourism industry, having worked extensively in this sector during her career. As CEO of Ecotourism Australia, she supports some 2,500 Australian certified tourism operators who are committed to ensuring all-round sustainability.

Ms Keenan is Chair of the international Tourism Sustainability Certifications Alliance, a not-for-profit association established to maintain consistently high standards for sustainable tourism certification globally. Ms Keenan has been a non-executive director of Reef Check Australia and a corporate executive board member of Women in Aviation International (Australia). She has vast executive experience working with tourism, aviation, government and peak body organisations, including Queensland Airports, Airservices Australia, Virgin Australia, the Real Estate Institute of Queensland and Surf Life Saving, for which she was awarded an International Citation of Merit by the International Lifesaving Federation.

Ms Keenan is a graduate of the Australian Institute of Company Directors. She holds a Master of Business Administration from Southern Cross University; a Master of Business (Communication) and Bachelor of Business (Public Relations) from the Queensland University of Technology. She is a judge in the international Green Destinations Top 100 Stories competition. Previously she has been a member of the Australian Tourism Awards Judging Panel and Chair of the Queensland Tourism Awards Judging Panel. Ms Keenan was appointed as a member of the Board on 7 February 2024 for a five-year term.

Member: Ms Robyn Sefton AM (Robbie)

Ms Robyn Sefton AM brings a wealth of experience in stakeholder engagement, natural resource management, and strategic communications.

She is the managing director of a rural strategic communications company and is also a partner in a farming enterprise company that produces wool, meat and grains.

She has extensive experience across a number of agricultural sectors and direct experience of the links between agriculture and natural resource management.

She is a member of numerous boards and advisory groups for governments, business and not-for-profits. She was Chair of the Panel for the Independent Assessment of Social and Economic Conditions in the Murray-Darling Basin and Deputy Chair of the National Australia Day Council; and is a board member of the Cooperative Research Centre for High Performance Soils.

Ms Sefton has lived, worked and travelled all over regional, rural and remote Australia as a rural leader and advocate.

Ms Sefton was appointed as a member of the Board on 28 May 2020 for a five-year term, concluding on 27 August 2025.

Member: Mr Tibau Stanley Lui (Stan)
(Term commenced 23 January 2025)

Tibau Stanley (Stan) Lui is a well-respected Great Barrier Reef Traditional Owner and a Torres Strait Islander from Erub (Darnley Island) in the Kemer Kemer Miriam (top eastern Torres Strait).

Mr Lui holds a Bachelor of Science in Marine Biology and Aquaculture from James Cook University. He has over 20 years' experience in managerial roles across both state and Commonwealth agencies, in fisheries management, aquaculture development and natural resource management.

An accomplished senior executive, Mr Lui has a proven track record of leading innovative, efficient programs that achieve agency objectives. With strategic and operational experience, he is highly skilled at identifying issues, developing policy and managing risks to achieve agency goals.

Mr Lui has served on numerous high-level boards and steering committees, including the Reef and Rainforest Research Centre and the Wet Tropics Biodiversity Foundation, advising on policies to sustainably manage and protect the Reef's marine ecosystems. He is an active participant in the United Nations Convention on Biological Diversity meetings, representing the International Indigenous Forum on Biodiversity.

Mr Lui was appointed as a member of the Board on 23 January 2025 for a five-year term.

Member: Mr Jamie Merrick
(Term concluded 1 November 2024)

Mr Jamie Merrick was previously the Director-General of the Department of Environment, Science, Information Technology and Innovation. In this role he led the Queensland Government's Advance Queensland innovation agenda; drove cross-government digital economy and ICT initiatives; implemented customer-focused citizen services; and delivered scientific, ICT infrastructure, finance and human resource services to government departments.

Mr Merrick previously held other senior positions within the Queensland Government, including Deputy Director of the Department of the Premier and Cabinet and the Department of State Development, Infrastructure and Planning.

Originally from the United Kingdom, Mr Merrick held senior economic development roles with the East of England Development Agency. He also worked for the UK Government Department of Business Innovation and Skills and in the ICT sector. He holds a Master of Science from the University of Liverpool and studied for his PhD at Hughes Hall, University of Cambridge.

Mr Merrick was appointed as a member of and the Queensland Government representative to the Board on 16 October 2023. His term concluded on 1 November 2024.

Member: Mr Duane Fraser
(Term concluded 2 October 2024)

Mr Duane Fraser is a Wulgurukaba and Bidjara Traditional Owner with extensive experience advising Commonwealth and state governments on matters relating to Indigenous affairs and environmental policy. Mr Fraser enjoys a diverse national and global network that includes high-level influencers, politicians from both major parties, senior executives and grassroots communities. He uses his profile to create positive change to ensure Traditional Owners participate and lead at all levels of decision-making in political, economic and public life.

Mr Fraser has presented at numerous international forums on the advancement of Indigenous peoples of the world and their empowerment in protecting and safeguarding their delicate biocultural land and seascapes, heritage and cultural expressions.

Mr Fraser has demonstrated experience in providing advice to multiple state and federal government ministers. He was formerly Chair of the Indigenous Advisory Committee operating under the *Environment Protection and Biodiversity Conservation Act 1999*; a council member of the Australian Institute of Aboriginal and Torres Strait Islander Studies; and a non-executive Director of Tourism and Events Queensland.

Mr Fraser was appointed as a member of the Board on 3 October 2019. His term concluded on 2 October 2024.

Member: Professor Emma Johnston
AO FAA FTSE
(Term concluded 31 December 2024)

Professor Emma Johnston is a world-leading authority in marine science and conservation whose pioneering research has influenced environmental management in Australia and overseas. She studies global change, including marine debris, biological invasions, climate change and Antarctica's environmental future. As Vice-Chancellor of the University of Melbourne and past president of Science and Technology Australia, she is an influential leader, advocate and voice for Australian research development.

Professor Johnston has led major research projects for industry, government, the Australian Research Council and the Australian Antarctic Science Program. She has published more than 200 peer-reviewed

articles and supervised 30 successful PhD graduates. She is an elected Fellow of the Australian Academy of Science, the Australian Academy of Technology and Engineering, and the Royal Society of New South Wales.

Professor Johnston's awards include the Australian Academy of Science's inaugural Nancy Millis Medal, the Royal Society of New South Wales Clark Medal and the Eureka prize for Science Communication. In 2018 she was made an Officer of the Order of Australia for distinguished service to higher education, particularly to marine ecology and ecotoxicology, as an academic, researcher and administrator, and to scientific institutes'. She was a Chief Author of the Australian *State of the Environment 2021* report.

She was appointed as a member of the Board on 5 May 2021 for a second five-year term, however, her term concluded on 31 December 2024.



Board meeting schedule

Table 11: Schedule of attendance at Marine Park Authority Board meetings, 2024–25

Meeting	Date	Location	Attendance
MPA 286	21 August 2024	Virtual	Present Ian Poiner Josh Thomas Duane Fraser Jamie Merrick Emma Johnston AO Elissa Keenan Apologies Robbie Sefton AM
MPA 287	23 October 2024	Townsville	Ian Poiner Josh Thomas Jamie Merrick Emma Johnston AO Elissa Keenan Robbie Sefton AM Apologies Nil
MPA 288	2–3 December 2024	Townsville	Present Ian Poiner Josh Thomas Emma Johnston AO Robbie Sefton AM Elissa Keenan Apologies Nil
MPA 289	27 February 2025	Virtual	Present Ian Poiner Josh Thomas Elissa Keenan Robbie Sefton AM Stanley Lui Apologies Nil
MPA 290	7–8 May 2025	Townsville	Present Ian Poiner Josh Thomas Elissa Keenan Robbie Sefton AM Stanley Lui Apologies Nil
MPA 291	24–25 June 2025	Townsville	Present Ian Poiner Josh Thomas Elissa Keenan Robbie Sefton AM Stanley Lui Apologies Nil

Advisory committees

The Reef Authority consults with experts, Reef industries and the community through two Reef Advisory Committees (Indigenous and Tourism) and nine LMACs.

The two 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 five 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 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 and networks with Reef Traditional Owners, Reef tourism industry and relevant groups and sectors.

Indigenous Reef Advisory Committee

In 2024–25 the Indigenous Reef Advisory Committee held two formal in-person meetings – in December 2024 and May 2025. The committee provided advice on matters relating to Marine Park management. It also advised on the actions the Reef Authority could take to assist Aboriginal and Torres Strait Islander peoples in keeping their heritage strong, safe and healthy and how it can contribute to Aboriginal and Torres Strait Islander aspirations for Sea Country and future heritage management.

Additionally, the committee discussed ways to facilitate partnerships; enhance engagement with industry sectors, including tourism; and build the capacity of Traditional Owners.

Tourism Reef Advisory Committee

In 2024–25 the Tourism Reef Advisory Committee held one formal in-person meeting in September 2024 and one virtual meeting in March 2025. The committee provided advice on the development and implementation of strategies, management policies, plans and guidelines to ensure ecologically sustainable tourism within the Marine Park. It also considered global tourism management actions and how they may be applied to the management of the Marine Park.

Local Marine Advisory Committees

Nine LMACs, comprising 115 members and 33 management partners, are located along the coast of the Marine Park. LMAC members contribute their local knowledge and advice to Reef Authority management. In 2024–25 the LMACs met four times and provided advice on key priorities, including the Fisheries Position Statement, Reef health and the Southern Plan of Management. The LMACs discussed matters such as bleaching, marine debris, climate change, coral restoration and harvesting, and community education, all of which are important to local Reef-dependent communities.

The LMACs also received presentations on:

- the Reef 2050 Water Quality Improvement Plan review
- overview of the permits system
- the draft policy on limited take of protected species
- spillover effect of the green zones.

Risk management

In 2024–25 the Reef Authority focused on further enhancing its risk management culture and capability to ensure its decisions are risk-informed. For example, this year it reviewed its well-documented risk management framework to support the updated Commonwealth Risk Management Policy. The Reef Authority continues to improve its approach to risk management and embedding risk management principles and practices consistently throughout its operations.

Audit and Risk Management Committee

The Audit and Risk Management Committee provides 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 at: <https://hdl.handle.net/11017/4063>.

Meeting schedule

The Audit and Risk Management Committee met four times during 2024–25.

ARMC 104: 29 August 2024 (Virtual)

ARMC 105: 14 November 2024 (Virtual)

ARMC 106: 4 March 2025 (Townsville)

ARMC 107: 29 May 2025 (Virtual)

Membership

Chair: Mr Matthew Cahill

Mr Matthew Cahill is a former deputy secretary with more than 20 years’ experience as a senior executive in multiple Commonwealth Public Service portfolios. Mr Cahill currently consults across several departments and has skills in developing public sector leaders, driving good outcomes in governance and decision-making and providing expert advice. He is a professionally trained auditor and a qualified company director with substantial committee leadership and audit experience.

Mr Cahill’s experience as a corporate deputy secretary, CEO, Chief Information Officer and financial services Senior Executive Service (SES) officer has given him deep knowledge of the issues, control frameworks and risk management approaches for an organisation.

Mr Cahill commenced his position as Chair of the Audit and Risk Management Committee on 8 May 2023 for a three-year term.

Table 12: Meeting attendance and remuneration of Audit and Risk Management Committee members, 2024–25

Member name	Role	Meetings attended	Tenure	Total annual remuneration (incl GST)
Matthew Cahill	Chair	4/4	8 May 2023 to 7 May 2026	\$25,119.60
Anita Macartney	Member	4/4	1 Jul 2023 to 30 Jun 2026	\$10,450.00
Scott Brown	Member	4/4	1 Jul 2023 to 30 Jun 2026	\$10,450.00

Member: Ms Anita Macartney

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 OHS Professional, Certified Risk Manager, Fellow of the Governance Institute of Australia and graduate of the Australian Institute of Company Directors.

Ms Macartney is the Director and Principal Consultant at Mactown Consulting, where she champions the development and implementation of best practices in governance and risk management. Her career includes notable senior roles such as Director of Governance and Risk at ARPANSA, Risk and Strategy Manager at Jetstar Airways, and Manager of Earth Resources at WorkSafe Victoria.

Ms Macartney commenced her position as independent member of the Audit and Risk Management Committee on 1 July 2023 for a three-year term.

Member: Mr Scott Brown

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. He currently consults for several government agencies on public sector financial issues and presents financial management training to accounting professionals.

Mr Brown commenced his position as independent member of the Audit and Risk Management Committee on 1 July 2023 for a three-year term.

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. In 2024–25 the Reef Authority undertook four internal audits in accordance with the Strategic Internal Audit Plan, on:

- business continuity and disaster recovery
- management of proposals for Reef rehabilitation and conservation actions and services
- delivery against the Aboriginal and Torres Strait Islander Heritage Strategy
- management of key decision support tools, including governance and architecture of knowledge systems.

External scrutiny

There were no significant developments in external scrutiny of the entity during the reporting period.

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

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 a very low 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 and update 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.

Two reports of suspected fraud (first made in late 2022–23) were investigated by external experts in 2023–24, resulting in findings that fraud had occurred in both instances. Appropriate action responding to those findings was initiated, but not completed in 2024–25. Three other reports of suspected fraud or corruption were referred to the Reef Authority's Fraud Liaison Officer in 2024–25. Following preliminary assessment, none of those reports was found to warrant further investigation.

Human resources

Employee statistics

As at 30 June 2025 the Reef Authority had a headcount of 219 ongoing and 16 non-ongoing employees, including 155 women and 80 men. This is an overall decrease in total headcount of 32 from 30 June 2024. Of the 235 total number of employees, 22 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 79 people were employed at Executive Level (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, ACT.

More information has been provided in the staffing overview tables in Appendix B of this report.

Managing and developing employees

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

In 2024–25 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. Staff accessed development opportunities such as courses and workshops on leadership, writing skills, navigating difficult conversations, sustainability, engagement, presentation skills, critical and strategic thinking, 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 2024–25 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 camping and offshore and aquarium diving. Many of our staff members conduct extensive fieldwork using boats for patrols, in-water Reef health surveys, engineering and water quality management. 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 four 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 four times in 2024–25, in accordance with its terms of reference. The Dive Safety Committee is chaired by the Director – People Services.

In 2024–25 employees submitted 61 work health and safety (WHS) incident reports,

including 17 reports on hazards and five on near misses. Of these, two incidents were notified to Comcare, the Commonwealth's WHS regulator. As at 30 June 2025, four workers' compensation claims were accepted during the reporting period (one claim was 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 2024–25 staff accessed the EAP in 35 instances and used a total of 112 sessions. The Reef Authority has continued to coordinate health promotion activities for its employees. For example, we offer 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.

We conducted ergonomic workstation checks across several locations to assist employees with good health practice.

In April 2025 around 110 employees received free influenza vaccinations as part of the Reef Authority's health and wellbeing program.



Disability reporting

Australia's Disability Strategy 2021–31 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 identifies practical changes that can be made to improve the lives of people with a disability in Australia. It ensures that the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into the policies and programs that affect Australians with disability and their families and carers.

All levels of government have committed to delivering 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 <https://www.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 <http://www.apsc.gov.au>.

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 EL 2, along with Legal Officer classification levels. More information on Reef Authority employment salary ranges by classification level can be found in Table 13.

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, exempt from fringe benefits tax
- access to salary packaging of vehicles for ongoing employees and superannuation for all ongoing and non-ongoing employees, exempt from fringe benefits tax
- a healthy lifestyle allowance of \$180 per financial year to help meet the cost of equipment and/or activities which support health and fitness.

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

Table 13: Non-SES Reef Authority employment salary ranges by classification level (minimum/maximum) in the current report period, 2024–25

	Minimum salary	Maximum salary
EL 2	\$132,375	\$162,377
EL 1	\$113,028	\$128,590
APS 6	\$90,408	\$106,775
APS 5	\$81,958	\$93,353
APS 4	\$73,779	\$84,443
APS 3	\$66,500	\$75,650
APS 2	\$58,743	\$68,540
APS 1*	\$52,000	
Minimum/Maximum range	\$52,000	\$162,377

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 14: Non-SES Reef Authority Legal Officers employment salary ranges by classification level (minimum/maximum) in the current report period, 2024–25

	Minimum salary	Maximum salary
PLO 1	\$152,559	\$172,470
SLO 1	\$118,631	\$149,265
LO 1	\$67,472	\$108,528
Minimum/Maximum range	\$67,472	\$172,470

Table 15: Senior management employment arrangements, 2024–25

	CEO	SES	Non-SES	Total
Remuneration Tribunal Determination	1	0	0	1
Section 24(1) Determination	0	4	0	4
Enterprise Agreement	0	0	230	230
Total	1	4	230	235

Performance pay

The Reef Authority does not operate a performance pay scheme.

External service providers

There were no significant issues reported to the responsible Minister relating to noncompliance with the finance law in 2024–25.

Purchasing

The PGPA Act and PGPA Rules state which powers and functions the accountable authority may delegate. The accountable authority has, in writing, delegated certain powers and functions to officials. The delegate does not have the power to sub-delegate without a specific provision in the legislation.

The accountable authority's instructions are the primary mechanism an accountable authority uses to make processes for the proper use of Australian Government resources, including relevant money and property, by officials in their entity. The Reef Authority's accountable authority's instructions comply with the requirements of the PGPA Act and ensure compliance with Australian Government procurement guidelines, including the Commonwealth Procurement Rules.

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 2024–25, three new reportable consultancy contracts were entered into, involving total actual expenditure of \$0.31 million. In addition, eight ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.63 million. These consultants were engaged for legal, internal audit, procurement, payroll management, project and asset valuation advice. Consultants are engaged when specialist expertise is not available within the Reef Authority or where an independent assessment is considered desirable.

Table 16: Organisations receiving a share of reportable consultancy contract expenditure, 2024–25

Organisation name	Australian Business Number	Expenditure \$'000 (GST inc)
Charles Kendall Australia Pty Ltd	86121595337	239
LawyerBank Davis Faulkner Lawyers	23159266583	155
Aalto Pty Ltd	36612189465	142
O'Connor Marsden & Associates Pty Ltd	94135783792	140
KPMG	51194660183	99

Reportable non-consultancy contracts

During 2024–25, 69 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$5.15 million. In addition, 109 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$89.63 million. There is no additional information in regard to section 17AGA about organisations receiving amounts under reportable consultancy and non-consultancy contracts.

Table 17: Organisations receiving a share of reportable non-consultancy contract expenditure, 2024–25

Organisation name	Australian Business Number	Expenditure \$'000 (GST inc)
Department of Environment, Science and Innovation	46640294485	29,016
Blue Planet Marine Reflections Pty Ltd	50102280213	14,642
Reef & Rainforest Research Centre	48118943632	6,652
Pacific Marine Group	38066261112	3,004
Evolve FM	52605472580	2,812

Table 18: Top five ongoing contracts

Organisation name	Australian Business Number	Expenditure \$'000 (GST inc)
Department of Environment, Science and Innovation	46640294485	61,663
Blue Planet Marine Reflections Pty Ltd	50102280213	24,735
Reef & Rainforest Research Centre	48118943632	22,273
Pacific Marine Group	38066261112	10,261
Australian Institute of Marine Science	78961616230	6,817

Strategic Commissioning Framework

In 2024–25, the Reef Authority took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. Our target for 2024–25 aimed to bring \$901,826 (GST excl) of core work in-house across the following job families: Accounting and Finance; and ICT and Digital Solutions. While we initiated recruitment processes 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. 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

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

Exempt contracts

In 2024–25 the accountable authority did not exempt any contract from publication in AusTender.

Grants

The Reef Authority did not award any grants in 2024–25.

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 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.

Asset management

The Reef Authority's main office in Townsville and regional offices in Cairns, Yeppoon, Airlie Beach and Gladstone ensure close connection with Reef communities. Our Canberra office provides a key liaison function with the Minister's office, the Department of Climate Change, Energy, the Environment and Water, and other Australian Government entities.

The Reef Authority uses a life cycle approach to manage assets, underpinned by a strategic management plan, to maximise operational efficiency and generate greater return on investment.

The Reef Authority's major asset is the Great Barrier Reef Aquarium. In 2022–23 the value of the asset was written down to zero (fully impaired) due to a change of direction of the proposed refurbishment.

The Reef Authority's written down values of major asset categories include \$6.994 million in buildings, \$3.766 million in capital works in progress, \$3.225 million in plant and equipment, and \$5.950 million in leasehold improvements.

PART 5

FINANCES



2024–25 Financial statements

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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 2025:

- (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 2025 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 2025 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial 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.

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 scepticism 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

5 September 2025

GREAT BARRIER REEF MARINE PARK AUTHORITY

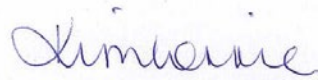
STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2025 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
5 September 2025



Kim Corrie
Chief Financial Officer
5 September 2025

Statement of Comprehensive Income
for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	32,755	31,740	37,997
Suppliers	1.1B	49,612	53,470	49,702
Douglas Shoal Remediation	3.5	-	535	-
Depreciation and amortisation	3.2	4,117	3,524	3,347
Finance costs	1.1C	244	267	34
Write-down and impairment of other assets	3.2	2	322	-
Payments to Queensland Government for Reef Joint Field Management Program	5.2	27,600	29,048	25,301
Total Expenses		114,330	118,906	116,381
Own-source Income				
Own-source revenue				
Revenue from contracts with customers		48	40	150
Permit fees		155	194	260
Receipts from Queensland Government for Reef Joint Field Management Program	5.2	19,218	19,218	19,218
Grants	1.2A	5,672	7,253	3,760
Other revenue	1.2B	243	656	-
Total own-source revenue		25,336	27,361	23,388
Gains				
Other gains		-	-	54
Total gains		-	-	54
Total own-source income		25,336	27,361	23,442
Net cost of services		(88,994)	(91,545)	(92,939)
Revenue from Government	1.2C	93,498	84,631	91,042
Total Revenue from Government		93,498	84,631	91,042
Surplus/(Deficit) attributable to the Australian Government		4,504	(6,914)	(1,897)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		312	107	-
Total other comprehensive income		312	107	-
Total comprehensive income/(loss) attributable to the Australian Government		4,816	(6,807)	(1,897)

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

Budget Variances Commentary	Affected line items/statements
Statement of Comprehensive Income	
Expenses	
The allocated budget of \$37.997m for employee benefits was not fully utilised. The variance is due to vacancies in various positions across the organisation.	Employee benefits
Depreciation and amortisation is higher by \$0.770m than originally budgeted due to the addition of the new head office accommodation in late 2023-24.	Depreciation and amortisation
Finance Costs are higher than originally budgeted (\$0.210m) due to recognition of right of use (ROU) of the new head office accommodation in Townsville.	Finance costs
The increase in expenditure (\$2.299m) is due to additional works carried out by the Queensland Government on behalf of the Reef Joint Field Management Program.	Payments to Queensland Government for Reef Joint Field Management Program
Own-source revenue	
The revenue is lower (\$0.102m) than originally budgeted primarily due to less than estimated income from education activities.	Revenue from contracts from customers
Permit fees are less than expected (\$0.105m) due to lower applications from customers.	Permit fees
Increased grant revenue is due to receiving additional funds (\$1.912m) for the Reef Islands Restoration Project and Data Management System.	Grants
Additional other revenue (\$0.243m) was received for the cost recovery of goods and services.	Other revenue
Other comprehensive income	
The desktop valuation process led to a \$0.312m increase in value of assets. The methodology utilised to value the assets was income and market approach based.	Changes in asset revaluation reserve

Statement of Financial Position
as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial Assets				
Cash and cash equivalents	3.1A	4,787	8,986	2,458
Trade and other receivables	3.1B	45,550	73,106	40,570
Total financial assets		50,337	82,092	43,028
Non-Financial Assets¹				
Buildings	3.2	6,994	8,197	57,442
Leasehold improvements	3.2	5,950	7,630	-
Plant & equipment	3.2	3,225	3,973	1,194
Prepayments		1,320	680	5,585
Total non-financial assets		17,489	20,480	64,221
Total assets		67,826	102,572	107,249
LIABILITIES				
Payables				
Suppliers		2,863	4,116	4,583
Other payables	3.3A	969	911	794
Permit bonds	3.3B	1,620	1,605	1,484
Total payables		5,452	6,632	6,861
Interest bearing liabilities				
Leases	3.4	5,002	6,538	1,101
Total interest bearing liabilities		5,002	6,538	1,101
Provisions				
Employee provisions	6.1	8,753	8,103	7,903
Provision for Douglas Shoal Remediation	3.5	3,208	5,715	-
Total provisions		11,961	13,818	7,903
Total liabilities		22,415	26,988	15,865
Net assets		45,411	75,584	91,384
EQUITY				
Contributed equity		35,551	70,540	93,449
Reserves		2,565	2,253	2,147
Accumulated Surplus		7,295	2,791	(4,212)
Total equity		45,411	75,584	91,384

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	Affected line items/statements
Statement of Financial Position	
Assets	
Higher than expected cash balance of \$2.329m due to a delay in the final deliverables of the Douglas Shoal Remediation Project.	Cash and cash equivalents
Trade receivables are \$4.980m (12%) 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 (\$44.498m) due to the delay in the delivery of the new Great Barrier Reef Aquarium and also accounts for the withholding of equity (\$44.654m).	Buildings, Leasehold improvements
Higher than anticipated balance (\$2.031m) in plant and equipment due to an information technology uplift.	Plant & equipment
Prepayments are less than budget (\$4.265m) due to timing of various supplier contracts.	Prepayments
Liabilities	
Suppliers are \$1.720m (38%) less than originally budgeted due to improved supplier payment processes.	Suppliers
Higher than anticipated due to the fully recognising the new head office lease accommodation in Townsville (\$3.901m).	Leases
Higher than anticipated (\$0.850m) due to increased inter-agency transfer balances.	Employee provisions
Higher than expected (\$3.208m) due to a delay in the final deliverables of the Douglas Shoal Remediation Project.	Provision for Douglas Shoal Remediation
Equity	
Section 51 withholding of appropriation as detailed in Note 5.1.	Contributed equity

Statement of Changes in Equity
for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July		70,540	76,509	83,784
Balance carried forward from previous period		70,540	76,509	83,784
Transactions with owners				
Distributions to owners				
Return of equity - Repealed Appropriation	5.1B	-	(13,244)	-
Return of equity - s51 Appropriations withheld	5.1A & B	(44,654)	-	-
Contributions by owners				
Equity injection - Appropriations	5.1A	7,146	2,124	7,146
Departmental capital budget	5.1A	2,519	5,151	2,519
Total transactions with owners		(34,989)	(5,969)	9,665
Closing balance as at 30 June		35,551	70,540	93,449
RETAINED EARNINGS				
Opening balance as at 1 July				
Balance carried forward from previous period		2,791	9,687	(2,315)
Adjustment		-	18	-
Adjusted opening balance		2,791	9,705	(2,315)
Comprehensive income				
Surplus/(Deficit) for the period		4,504	(6,914)	(1,897)
Total comprehensive income		4,504	(6,914)	(1,897)
Closing balance as at 30 June		7,295	2,791	(4,212)
ASSET REVALUATION RESERVE				
Opening balance as at 1 July				
Balance carried forward from previous period		2,253	2,146	2,147
Adjusted opening balance		2,253	2,146	2,147
Comprehensive income				
Other comprehensive income	3.2	312	107	-
Total comprehensive income		312	107	-
Closing balance as at 30 June		2,565	2,253	2,147
TOTAL EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		75,584	88,342	83,616
Adjustment		-	18	-
Adjusted opening balance		75,584	88,360	83,616
Comprehensive income				
Surplus/(Deficit) for the period		4,504	(6,914)	(1,897)
Other comprehensive income	3.2	312	107	-
Total comprehensive income		4,816	(6,807)	(1,897)
Transactions with owners				
Distributions to owners				
Return of equity - Repealed Appropriation	5.1B	-	(13,244)	-
Return of equity - s51 Appropriations withheld	5.1A & B	(44,654)	-	-
Contributions by owners				
Equity injection - appropriations	5.1A	7,146	2,124	7,146
Departmental capital budget	5.1A	2,519	5,151	2,519
Total transactions with owners		(34,989)	(5,969)	9,665
Closing balance as at 30 June		45,411	75,584	91,384

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	Affected line items/statements
Statement of Changes in Equity	
Contributed Equity The lower than expected value is primarily due to Section 51 withholding of appropriation as detailed in Note 5.1.	Contributed Equity

Cash Flow Statement
for the period ended 30 June 2025

	Notes	2025 \$'000	2024 ¹ \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		97,094	94,603	98,210
Special account		2,333	3,795	-
Receipts from Government and industry partners		5,671	7,253	3,760
Sale of goods and rendering of services		337	130	410
GST received		4,960	11,512	-
Receipts from Queensland Government for Reef Joint Field Management Program		19,218	19,218	19,218
Other		243	656	-
Total cash received		129,856	137,167	121,598
Cash used				
Employees		32,166	31,458	37,997
Suppliers		70,519	83,002	53,648
GST Paid		582	15	34
Interest payments on lease liabilities		244	267	-
Payments to Queensland Government		28,867	32,696	25,301
Total cash used		132,378	147,438	116,980
Net cash from/(used by) operating activities		(2,522)	(10,271)	4,618
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	381	12,102	45,439
Total cash used		381	12,102	45,439
Net cash from/(used by) investing activities		(381)	(12,102)	(45,439)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		164	564	38,271
Departmental capital budget		76	3,059	-
Total cash received		240	3,623	38,271
Cash used				
Principal payments of lease liabilities		1,536	1,308	1,450
Total cash used		1,536	1,308	1,450
Net Cash from/(used by) Financing activities		(1,296)	2,315	36,821
Net increase/(decrease) in cash held		(4,199)	(20,058)	(4,000)
Cash and cash equivalents at the beginning of the reporting period		8,986	29,044	6,458
Cash and cash equivalents at the end of the reporting period	3.1A	4,787	8,986	2,458

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	Affected line items/statements
Cash Flow Statement	
<u>Operating activities - Cash Received</u> Higher than anticipated grant receipts is due to receiving further funding for Reef Island Restoration and the Data Management System.	Receipts from Government and industry partners
<u>Financing activities - Cash Received</u> Contributed equity is lower than budget \$38.031m due to the timing of the Great Barrier Reef Aquarium project.	Contributed equity & Departmental capital budget
<u>Operating activities - Cash Used</u> Employee costs are lower than expected due to vacancies in various positions across the organisation.	Employees
<u>Investing activities - Cash Used</u> Cash used for the purchases of capital items is lower than anticipated due to delays in expenditure for the Great Barrier Reef Aquarium project.	Purchase of property, plant and equipment

Administered Schedule of Comprehensive Income
for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Depreciation and amortisation	4.2	83	91	14
Total Expenses		83	91	14
Income				
Revenue				
Non-Taxation revenue				
Environmental Management Charge	2.1A	13,457	9,110	11,000
Infringement fines	2.1A	174	154	80
Rent from island properties	2.1B	450	457	433
Total non-taxation revenue		14,081	9,721	11,513
Total revenue		14,081	9,721	11,513
Total income		14,081	9,721	11,513
Net/(cost of) contribution by services		13,998	9,630	11,499
Surplus/(Deficit)		13,998	9,630	11,499
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	573	1,164	-
Total other comprehensive income		573	1,164	-
Total comprehensive income		14,571	10,794	11,499

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

Budget Variances Commentary	Affected line items/statements
Statement of Comprehensive Income	
Revenue	
Visitation to the Great Barrier Reef Marine Park was higher than forecast, resulting in increased revenue.	Environmental Management Charge
The increase is due to higher than anticipated QLD Government State Penalties Enforcement Registry (SPER) collection activity in the period, the GBRMPA received \$0.094m more than originally budgeted in infringement fine revenue.	Infringement fines
Other Comprehensive income	
Due to the revaluation, the asset revaluation reserve has increased by \$0.573m. The methodology utilised to value the assets was income and market approach of land.	Changes in asset revaluation reserve

Administered Schedule of Assets and Liabilities
as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial Assets				
Receivables - CDPP Court ordered Fines	4.1	345	433	529
Receivables - Other	4.1	21	31	-
Total Financial Assets		366	464	529
Non-financial assets				
Island Properties	4.2	10,785	10,295	9,194
Total non-financial assets		10,785	10,295	9,194
Total assets administered on behalf of Government		11,151	10,759	9,723
LIABILITIES				
Payables				
CDPP court ordered fines payable to Commonwealth	4.3	345	433	529
Other Payables	4.3	21	31	-
Total Payables		366	464	529
Total Liabilities administered on behalf of Government		366	464	529
Net Assets		10,785	10,295	9,194

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

Budget Variances Commentary	Affected line items/statements
Administered Schedule of Assets and Liabilities	
Assets	
Increase in debt recovery resulted in a lower than budgeted (\$0.184m) receivable balance at year end.	Receivables - CDPP Court ordered Fines
The island properties have increased in value as advised by the independent valuer due to improved market conditions in the offshore islands market.	Island Properties
Liabilities	
Increase in debt recovery resulted in a lower than budgeted (\$0.184m) payable balance at year end.	CDPP court ordered fines payable to the Commonwealth

Administered Reconciliation Schedule
for the period ended 30 June 2025

	2025 \$'000	2024 \$'000
Opening assets less liabilities as at 1 July	10,295	9,222
Net contributions by services		
Income	14,081	9,721
Expenses	(83)	(91)
Transfers (to)/from the Australian Government		
Appropriation transfers to Official Public Account		
Transfers to OPA	(14,081)	(9,721)
Other comprehensive income		
Administered revaluations taken to reserves	573	1,164
Closing assets less liabilities as at 30 June	10,785	10,295

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 GBRMPA 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 GBRMPA 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 2025

	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Environmental Management Charge	13,457	9,110	11,000
Rent from island properties	450	457	433
Infringement notices	174	154	80
Total cash received	14,081	9,721	11,513
Net Cash from operating activities	14,081	9,721	11,513
Cash to Official Public Account			
Environmental Management Charge	13,457	9,110	11,000
Other	624	611	513
Total cash to official public account	14,081	9,721	11,513
Net increase/(decrease) in cash held	-	-	-

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

Budget Variances Commentary	Affected line items/statements
Administered Cash Flow Statement	
Cash Received	
Visitation to the Great Barrier Reef Marine Park was higher than forecast, resulting in increased revenue.	Environmental Management Charge
The increase is due to higher than anticipated QLD Government State Penalties Enforcement Registry (SPER) collection activity in the period, the GBRMPA received \$0.094m more than originally budgeted in infringement fine revenue.	Infringement notices

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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 Authority 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 2024-25, and the final financial outcome in the 2024-25 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.

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.

Cash Flow Statement

The 2023–24 comparative figures have been restated due to an error in the presentation of the appropriations, contributed equity and departmental capital budget to reflect the reallocation of Equity. Cash received from Appropriations are net of any funds returned to the Commonwealth and cash received from the Special account is shown separately. Cash received from Financing Activities reflects expenditure incurred.

Financial Performance

This section analyses the financial performance of Great Barrier Reef Marine Park Authority for the year ended 30 June 2025.

1.1: Expenses

	2025 \$'000	2024 \$'000
1.1A: Employee Benefits		
Wages and salaries	22,492	23,685
Superannuation		
Defined contribution plans	1,264	994
Defined benefit plans	3,236	3,180
Leave and other entitlements	5,394	3,596
Separation and redundancies	184	3
Other employee benefits	181	264
Fringe benefits tax	4	18
Total employee benefits	32,755	31,740

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	1,700	1,714
Consultants	164	83
Contractors	37,433	37,475
Employee related training	270	370
Employment agency temporary staff	773	1,265
External audit fees	52	52
Internal audit fees	102	77
IT Services	2,572	3,244
Legal fees and other legal	243	230
Library and subscriptions	19	76
Meetings and engagement costs	135	260
Property and minor equipment	1,208	1,498
Great Barrier Reef Aquarium general expenses	333	1,443
Telephone and communications	326	500
Travel	1,492	2,569
Utilities	486	592
Other general expense	1,824	949
Total goods and services supplied or rendered	49,132	52,397

Goods supplied	1,855	1,764
Services rendered	47,277	50,633
Total goods and services supplied or rendered	49,132	52,397

Other Suppliers

Short-term leases	353	975
Workers compensation expenses	127	98
Total other suppliers	480	1,073
Total suppliers	49,612	53,470

The GBRMPA had no short-term lease commitments as at 30 June 2025.

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	244	267
Total finance costs	244	267

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2025 \$'000	2024 \$'000
Own-Source Revenue		
<u>1.2A: Grants received from Government and Industry Partners¹</u>		
Curtis Island Offsets Program	-	1,771
Restoration of Reef Islands	1,431	-
Future Coral Bleaching and Reef Health Assessment	-	605
Reef Islands Restoration for Pine Islet & Lady Elliot Island	2,500	3,000
DMS Implementation	480	-
Strengthening Sea Country Relationship	1,260	1,877
Total grants received from Government and Industry Partners	5,671	7,253

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

<u>1.2B: Other Revenue</u>		
Other revenue	83	293
Sale of assets	108	311
Resources received free of charge - external audit services	52	52
Total other revenue	243	656

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	61,647	56,462
Departmental special appropriation	13,457	9,110
Reef Joint Field Management Program	18,394	19,059
Total revenue from Government	93,498	84,631

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. Where amounts relate to activities that are reciprocal in nature, revenue is recognised only when it has been earned. 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

	2025 \$'000	2024 \$'000
REVENUE		
Non-Taxation Revenue		
2.1A: Fees and fines		
Environmental Management Charge	13,457	9,110
Infringement notices	174	154
Total fees and fines	13,631	9,264
2.1B: Rental income		
Commonwealth islands operating leases	450	457
Total rental income	450	457
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. Lady Elliot Island 10 year lease to Reef Resort Management Pty Ltd expiring 30 November 2025 with an option to extend for another 10 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:		
	2025 \$'000	2024 \$'000
Within 1 year	220	422
One to two years	149	258
Two to three years	157	137
Three to four years	98	143
Four to five years	-	141
Total undiscounted lease payments receivable	624	1,101

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. Due to the impacts of COVID-19 on the tourism industry this charge had been waived by the Government until 30 June 2023. 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

	2025 \$'000	2024 \$'000
3.1A: Cash and Cash Equivalents		
Field Management special account - cash at bank	4,299	6,178
Field Management special account - cash held in OPA	-	2,333
Cash on Hand or on deposit	488	475
Total cash and cash equivalents	4,787	8,986

Accounting Policy

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

- cash on hand;
- cash held in special accounts; and
- bank accounts.

3.1B: Trade and Other Receivables

Goods and services receivables

Goods and services	121	120
Total Goods and services receivables	121	120

Appropriation receivables

Appropriation receivables	44,272	72,181
Total Appropriation receivables	44,272	72,181

Other Receivables

GST receivable from the Australian Taxation Office	1,156	696
Other	1	109

Total other receivables

	1,157	805
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Total trade and other receivables (gross)	45,550	73,106
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Total trade and other receivables (net)

	45,550	73,106
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Credit terms for goods and services were within 20 days (2024: 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 2024					
Gross book value	53,888	8,080	7,918	235	70,121
Accumulated depreciation, amortisation and impairment	(45,691)	(450)	(3,945)	(235)	(50,321)
Total as at 1 July 2024	8,197	7,630	3,973	-	19,800
Additions					
Purchase or internally developed	-	-	205	-	205
Right-of-use assets	117	36	-	-	153
Work in progress	-	-	176	-	176
Revaluations recognised in other comprehensive income	-	155	157	-	312
Recognition of accumulated depreciation on revaluation in other comprehensive income	-	-	(8)	-	(8)
Other movements	-	(350)	-	-	(350)
Disposals	-	-	(2)	-	(2)
Depreciation and amortisation	-	(1,521)	(1,276)	-	(2,797)
Depreciation on right-of-use assets	(1,320)	-	-	-	(1,320)
Total as at 30 June 2025	6,994	5,950	3,225	-	16,169
Total as at 30 June 2025 represented by					
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 30 June 2025	6,994	5,950	3,225	-	16,169
Carrying amount of right-of-use assets	3,789	-	338	-	4,127

1. In 2024-25: in the carrying amount of Buildings and Plant & Equipment includes capital works in progress.

Revaluation of non-financial assets

Jones Lang LaSalle Incorporated (JLL) completed an independent desktop valuation as at 30 June 2025.

Contractual commitments for the acquisition of property, plant and equipment and intangible assets

As at 30 June 2025, the GBRMPA had contractual commitments for asset acquisitions of \$NIL (2024: \$0.029m).

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:

	2025	2024
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 2025. 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 2025.

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.

Great Barrier Reef Aquarium

The lease arrangement for the 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.

3.3 Payables

	2025 \$'000	2024 \$'000
3.3A: Other payables		
Wages and Salaries	943	885
Amounts owed to Commonwealth	26	26
Total other payables	969	911
3.3B: Permit bonds		
Cash Bonds held on behalf of Permit Holders	1,620	1,605
Total permit bonds	1,620	1,605

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

	2025 \$'000	2024 \$'000
3.4: Leases		
Lease liabilities	5,002	6,538
Total leases	5,002	6,538
Total cash outflow for leases for the year ended 30 June 2025 was \$1.536m (2024: \$1.308m)		
Maturity analysis - contractual undiscounted cash flows		
Within one year	1,880	1,928
Between one to five years	3,441	5,134
Total leases	5,321	7,062

The GBRMPA in its capacity as lessee, has lease commitments for office accommodation, vehicles and photocopiers.

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.

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

	2025 \$'000	2024 \$'000
3.5 Provision for Douglas Shoal Remediation¹		
Balance carried forward from previous period	5,715	23,845
Payments for remediation	(2,507)	(18,665)
Discounting of provision	-	535
Total provision for Douglas Shoal Remediation	3,208	5,715

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 Great Barrier Reef Marine Park Authority, 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.

Remediation is scheduled for completion in 2025-26.

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

	2025	2024
	\$'000	\$'000
4.1: Other receivables		
Receivables - CDPP Court ordered fines	345	433
Receivables - Other	21	31
Total other receivables	366	464

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 2025

	Land \$'000	Buildings \$'000	Total \$'000
As at 1 July 2024			
Gross book value	8,059	3,809	11,868
Accumulated depreciation, amortisation and impairment	-	(1,573)	(1,573)
Total as at 1 July 2024	8,059	2,236	10,295
Depreciation	-	(83)	(83)
Revaluations and impairments recognised in other comprehensive income	401	172	573
Total as at 30 June 2025	8,460	2,325	10,785
Total as at 30 June 2025 represented by			
Gross book value	8,460	3,954	12,414
Accumulated depreciation, amortisation and impairment	-	(1,629)	(1,629)
Total as at 30 June 2025	8,460	2,325	10,785

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 2020-21, the GBRMPA contracted Jones Lang LaSalle Incorporated (JLL) for a period of 5 years 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, given market valuations based on their land and buildings, and a further 19 island properties given a nominal value of \$1. The overall fair value assessment resulted in an increase of \$0.573m.

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 (2024: 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

	2025	2024
	\$'000	\$'000
4.3: Other Suppliers		
CDPP Court ordered fines payable to the Commonwealth	345	433
Other Payables	21	31
Total suppliers	366	464

Settlement was usually made within 30 days (2024: 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. Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

Funding

This section identifies the Great Barrier Reef Marine Park Authority's funding structure.

5.1 Appropriations

5.1A: Annual Appropriations ('Recoverable GST exclusive')

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.

Annual Appropriations for 2024

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	75,521	6,156	81,677	89,424	(7,747)
Capital budget ⁴	5,151	-	5,151	3,059	2,092
Other services					
Equity injections	2,124	(7,146)	(5,022)	564	(5,586)
Total departmental	82,796	(990)	81,806	93,047	(11,241)

Notes

1. In 2023-24, there were no appropriations that have been quarantined under section 51 of the PGPA Act
2. In 2023-24, adjustments are for section 74 of the PGPA Act.
3. In 2023-24, there is a material difference primarily due to the supplier underspends relating to capital 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 ('Recoverable GST exclusive')

	2025	2024
	\$'000	\$'000
Departmental		
Appropriation Act (No.3) 2021-2022 ¹	-	6,098
Appropriation Act (No.1) 2022-2023 ²	-	10,792
Appropriation Act (No.2) 2022-2023 ²	-	3,344
Appropriation Act (No.3) 2022-2023 ²	-	16,187
Appropriation Act (No.4) 2022-2023 ²	-	4,681
Appropriation Act (No. 1) 2023-2024 ²	-	35,053
Appropriation Act (No. 2) 2023-2024 ²	-	2,124
Appropriation Act (No. 1) 2024-2025	38,884	-
Appropriation Act (No. 2) 2024-2025	5,388	-
Cash on Hand or on deposit	488	475
Total Departmental	44,760	78,754

1. Appropriation Act (No.3) 2021-2022 has lapsed on 1 July 2024

2. In 2024-25, \$41.46m have been withheld under section 51 of the PGPA Act from these Appropriations due to government decision to rephase the funding for the new Great Barrier Reef Aquarium into future years.

5.1C Special Appropriations ('recoverable GST exclusive')

	Appropriation Applied	
	2025	2024
	\$'000	\$'000
Authority		
Great Barrier Reef Marine Park Act 1975 - s65A payments relating to the Environmental Management Charge and payments to GBRMPA	13,457	9,110
Total special appropriations applied	13,457	9,110

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

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 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.

Departmental	Note	Great Barrier Reef Field Management Account	
		\$	\$
		2025	2024
Balance brought forward from previous period		8,284,464	28,485,389
Increases			
Payments received from Queensland Government		19,218,069	19,218,069
Australian Government appropriation ¹		18,394,301	19,059,069
Curtis Islands Offsets revenue ²		-	1,770,743
Receipts from external parties		51,800	248,474
Total increases		37,664,170	40,296,355
Available for payments		45,948,634	68,781,744
Decreases			
Payments made to Queensland Government for Reef Joint Field Management Program		27,600,412	29,048,290
Further payments made to Queensland Government ¹		275,000	181,235
Payments made to employees and suppliers		10,565,344	10,423,879
Capital expenditure		-	23,045
Curtis Islands Offset payments made to employees and suppliers ³		962,991	2,155,526
Douglas Shoal remediation payments made to employees and suppliers ³		2,506,777	18,665,305
Total decreases		41,910,524	60,497,280
Total balance carried to the next period		4,038,110	8,284,464
Balance represented by:			
Cash on deposit ⁵		(260,753)	(226,510)
Cash held in the Official Public Account	3.1A	-	2,333,277
Cash held in the GBRMPA Bank Account	3.1A	4,298,863	6,177,697

Notes

1. Includes \$18.394m from Appropriation Act (No. 1) 2024-25
2. Included in note 1.2B: Grants received from Government.
3. The Curtis Islands 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, patrol staffing, traditional owner advice and maintenance of infrastructure.
5. At the end of the period, the Field Management Special Account was in arrears of \$0.261m which will be returned to GBRMPA in 2025-26 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

	2025	2024
	\$'000	\$'000
Expenses		
Departmental	2,912	2,522
Total Expenses	2,912	2,522
Amounts applied		
Own source revenue	156	194
Total amounts applied	156	194

Cost recovered activities

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

The 2024-25 Cost Recovery Implementation Plan is available at: <https://hdl.handle.net/11017/3167>

5.4 Net Cash Appropriation Arrangements

	2025	2024
	\$'000	\$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	4,816	(6,807)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	2,797	1,661
Plus: depreciation right-of-use-assets ²	1,320	1,863
Less: lease principal repayments ⁴	(1,536)	(1,308)
Net Cash Operating Surplus/(Deficit)	7,397	(4,591)

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

	2025	2024
	\$'000	\$'000

6.1: Employee Provisions

Leave	8,753	8,103
Total employee provisions	8,753	8,103

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 for the final fortnight of the year.

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 Great Barrier Reef Marine Park Authority, directly or indirectly, including any director (whether executive or otherwise) of the entity, the Portfolio Minister, and any other relevant Government Minister. The Great Barrier Reef Marine Park Authority 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)	01/07/2024 - 30/06/2025
Mr Joshua Thomas - Member - appointed under s10(6)	01/07/2024 - 30/06/2025
Ms Emma Johnston - Member - appointed under s10(6)	01/07/2024 - 31/12/2024
Mr Duane Fraser - Member - appointed under s10(2)	01/07/2024 - 02/10/2024
Ms Robyn Sefton - Member - appointed under s10(2)	01/07/2024 - 30/06/2025
Ms Elissa Keenan - Member - appointed under s10(2)	01/07/2024 - 30/06/2025
Mr Jamie Merrick - Member - appointed under s10(3), 10(6), 10(9)	01/07/2024 - 01/11/2024
Mr Tibau Stanley Lui - Member - appointed under s10(2)	23/01/2025 - 30/06/2025

Executive Management Group (Public Governance, Performance and Accountability Act 2013)

	Period as KMP
Mr Joshua Thomas - Accountable Authority	01/07/2024 - 30/06/2025
Ms Margaret Johnson - General Manager Strategic Policy and Partnerships	01/07/2024 - 08/08/2024
Mr Fred Nucifora - A/General Manager Strategic Policy and Partnerships	01/07/2024 - 10/11/2024
Mr Fred Nucifora - General Manager Major Projects	11/11/2024 - 30/06/2025
Mrs Jameelie Fletchett - Chief Operating Officer	01/07/2024 - 30/06/2025
Mr Richard Quincey - General Manager Marine Park Operations	01/07/2024 - 30/06/2025
Mr Ian Walker - General Manager Major Projects	01/07/2024 - 08/11/2024
Ms Caroline Turnour - General Manager Strategic Policy and Partnerships	10/02/2025 - 30/06/2025

Mr Jamie Merrick was not remunerated by GBRMPA, as the Director General of Queensland Department of Environment and Science, his position on the board is held as a Queensland Government representative. Mr Merrick's Queensland Government position has no controlling interest in the Reef Joint Field Management partnership that the GBRMPA maintains with the Department of Environment and Science.

	2025	2024
	\$	\$
Short-term employee benefits	1,527,054	1,736,144
Post-employment benefits	217,498	245,652
Other long-term employee benefits	45,028	(47,149)
Termination benefits	37,773	-
Total key management personnel remuneration expenses	1,827,353	1,934,647

The total number of key management personnel that are included in the below table is 13 individuals (2024: 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.

1. The difference in the Remuneration Tribunal to the CEO's total remuneration per the below table is due to the accrual annual leave and long-service leave calculations of \$734.

Key Management Personnel									
Name	Position title	Short-term benefits			Post-employment benefits		Other long-term benefits		Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits	Termination benefits	
Joshua Thomas ¹	Chief Executive Officer	389,587	-	-	51,687	17,752	-	-	459,026
CEO		389,587	-	-	51,687	17,752	-	-	459,026
Ian Poirer	Chair (Marine Park Authority Board)	104,317	-	-	12,985	-	-	-	117,302
Emma Johnston	Member (MPA Board)	27,733	-	-	3,230	-	-	-	30,963
Duane Fraser	Member (MPA Board)	13,590	-	-	2,885	-	-	-	16,475
Robyn Sefton	Member (MPA Board)	52,163	-	-	6,441	-	-	-	58,604
Elissa Keenan	Member (MPA Board)	52,163	-	-	5,730	-	-	-	57,893
Tibau Stanley Lui	Member (MPA Board)	22,584	-	-	2,605	-	-	-	25,189
MPA		272,550	-	-	33,876	-	-	-	306,426
Margaret Johnson	General Manager (Strategic Policy & Partnerships)	10,680	-	2,900	3,891	(7,459)	-	-	10,012
Fred Nucifora	General Manager (Acting General Manager, Strategic Policy and Partnerships and General Manager, Major Projects)	176,266	-	23,242	30,731	13,742	-	-	243,981
Jamelle Fletcher	Chief Operating Officer	212,928	-	22,678	33,591	12,188	-	-	281,375
Richard Quincey	General Manager (Marine Park Operations)	218,000	-	23,447	34,855	11,515	-	-	287,817
Ian Walker	General Manager (Major Projects)	71,738	-	9,141	12,241	(10,839)	-	37,773	120,054
Caroline Turnour	General Manager (Strategic Policy & Partnerships)	86,405	-	7,492	16,636	8,129	-	-	118,662
SFS		776,017	-	88,900	131,935	27,276	-	37,773	1,061,901
Total		1,438,154	-	88,900	217,498	45,028	-	37,773	1,827,353

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

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

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

7.2 Administered Contingent Assets and Liabilities

Contingent assets and liabilities

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

7.3 Financial Instruments

	2025 \$'000	2024 \$'000
7.3: Categories of Financial Instruments		
Financial Assets at amortised costs		
Cash and cash equivalents	4,787	8,986
Receivables for goods and services	121	120
Other receivables	1	109
Total financial assets at amortised cost	4,909	9,215
Total financial assets	4,909	9,215
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	2,528	3,712
Other Payables	1,304	1,315
Total financial liabilities measured at amortised cost	3,832	5,027
Total financial liabilities	3,832	5,027

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

	2025	2024
	\$'000	\$'000
<u>7.4: Categories of Financial Instruments</u>		
Financial assets at amortised cost		
Receivables - CDPP Court ordered fines	345	433
Receivables - Other	21	31
Total financial assets at amortised cost	366	464
Total financial assets	366	464

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	
	2025	2024
	\$'000	\$'000
Non-financial assets		
Buildings - Level 3	3,789	4,992
Leasehold Improvements - Level 3	5,950	7,630
Plant & Equipment - Level 2	2,402	2,651
Plant & Equipment - Level 3	261	937
Total non-financial assets	12,402	16,210
Total fair value measurements of assets in the Statement of Financial Position	12,402	16,210

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 Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A desktop valuation of fair value was undertaken in 2025. JLL re-tests the valuation model every 12 months and has provided 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 2025.

7.6 Administered - Fair Value Measurements

7.6: Administered - Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2025 \$'000	2024 \$'000
Non-financial assets		
Land - Level 3	8,460	8,059
Buildings - Level 3	2,325	2,236
Total non-financial assets	10,785	10,295
Total fair value measurements of assets in the Statement of Financial Position	10,785	10,295
Liabilities not measured at fair value in the Statement of Financial Position		
Other Payables	366	464
Total liabilities	366	464

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 Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A desktop valuation of fair value was undertaken across all administered assets in 2024-25. JLL re-tests the valuation model every 12 months and has provided 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

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	4,787	8,986
Trade and other receivables	45,550	73,106
Prepayments	1,320	680
Total no more than 12 months	51,657	82,772
More than 12 months		
Buildings	3,789	4,992
Leasehold Improvements	5,950	7,630
Plant & equipment	2,663	3,588
Work in Progress	3,767	3,590
Total more than 12 months	16,169	19,800
Total assets	67,826	102,572
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers ¹	2,863	4,116
Other payables ¹	969	911
Permit bonds	1,620	1,605
Leases	(132)	1,404
Employee provisions	6,999	6,333
Provision for Douglas Shoal Remediation	3,208	5,715
Total no more than 12 months	15,527	20,084
More than 12 months		
Leases	5,134	5,134
Employee provisions	1,754	1,770
Total more than 12 months	6,888	6,904
Total Liabilities	22,415	26,988

1. Prior year comparatives for Suppliers and Other payables have been amended to align with the Statement of Financial Position

8.2 Administered - Aggregate Asset and Liabilities

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	366	464
Total no more than 12 months	366	464
More than 12 months		
Island Properties	10,785	10,295
Total more than 12 months	10,785	10,295
Total Assets	11,151	10,759
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	366	464
Total liabilities	366	464

PART 6

APPENDICES



Appendix A: Agency resource statement and resources for outcomes

Entity resource statement 2024–25

Description	Actual available appropriation for 2024–25 \$'000	Payments made \$'000	Balance remaining \$'000
	(a)	(b)	(a) – (b)
Departmental			
Annual appropriations – ordinary annual services ¹	112,214	72,842	39,372
Annual appropriations – other services – non-operating ²	5,552	164	5,388
Total departmental annual appropriations	117,766	73,006	44,760
Departmental special appropriations ³	13,457	13,457	-
Total special appropriations	13,457	13,457	-
Special accounts ³	45,949	41,911	4,038
Total special appropriations	45,949	41,911	4,038
<i>less departmental appropriations drawn from annual/special</i>	18,394	-	-
<i>less appropriations and credited to special accounts</i>	-	18,394	-
Total departmental resourcing	158,777	109,979	48,799

¹ Appropriation Act (No. 1) 2024–25 and Appropriation Act (No. 3) 2024–25. This may also include prior-year departmental appropriation and section 74 external revenue. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1, 3, 5) 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) 2022–23, Appropriation Act (No. 4) 2022–23, Appropriation Act (No. 2) 2023–24 and Appropriation Act (No. 2) 2024–25.

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

Expenses by outcomes

Outcome 1:	Budget*	Actual expenses	Variation
(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)	2024–25 \$'000	2024–25 \$'000	2024–25 \$'000
	(a)	(b)	(a) – (b)
Program 1.1: [Great Barrier Reef Marine Park Authority]			
Departmental expenses			
Departmental appropriation	63,567	54,846	8,721
s74 External Revenue ¹			
Special appropriations	11,000	13,457	(2,457)
Special accounts	38,433	41,911	(3,478)
Expenses not requiring appropriation in the Budget year ²	3,381	4,117	(736)
Departmental total	116,381	114,330	2,051
Total expenses for Program 1.1	116,381	114,330	2,051
Total expenses for Outcome 1	116,381	114,330	2,051
	2024–25	2024–25	
Average staffing level (number)	272	229	

* Full-year budget, including any subsequent adjustment made to the 2023–24 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.

Appendix B: Staffing overview

Table 19: Ongoing employee overview by location, 30 June 2025

	Man/Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QLD	74	1	75	125	16	141	0	0	0	0	0	0	0	0	0	216
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	2	1	3	0	0	0	0	0	0	0	0	0	3
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	74	1	75	127	17	144	0	0	0	0	0	0	0	0	0	219

Table 20: Non-ongoing employee overview by location, 30 June 2025

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QLD	5	0	5	6	4	10	0	0	0	0	0	0	0	0	0	15
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	5	0	5	7	4	11	0	0	0	0	0	0	0	0	0	16

Table 21: Ongoing employee overview by classification, 30 June 2025

	Woman/Female		Man/Male		
Classification	Full time	Part time	Full time	Part time	Total
SES 3	0	0	0	0	0
SES 2	0	0	0	0	0
SES 1	2	0	2	0	4
EL 2	17	0	6	0	23
EL 1	29	1	22	0	52
APS 6	36	6	32	1	75
APS 5	22	4	9	0	35
APS 4	17	5	2	0	24
APS 3	4	1	1	0	6
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other (CEO)	0	0	0	0	0
Total	127	17	74	1	219

Table 22: Non-ongoing employee overview by classification, 30 June 2025

	Woman/Female		Man/Male		
Classification	Full time	Part time	Full time	Part time	Total
SES 3	0	0	0	0	0
SES 2	0	0	0	0	0
SES 1	0	0	0	0	0
EL 2	1	0	0	0	1
EL 1	1	0	2	0	3
APS 6	4	2	2	0	8
APS 5	1	2	0	0	3
APS 4	0	0	0	0	0
APS 3	0	0	0	0	0
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other (CEO)	0	0	1	0	1
Total	7	4	5	0	16

Table 23: Employment type by location overview, 30 June 2025

	Ongoing	Non-ongoing	Total
NSW	0	0	0
QLD	216	15	231
SA	0	0	0
TAS	0	0	0
VIC	0	0	0
WA	0	0	0
ACT	3	1	4
NT	0	0	0
External Territories	0	0	0
Overseas	0	0	0
Total	219	16	235

Table 24: APS employees by full time and part time status

	Full time ongoing	Part time ongoing	Total ongoing	Full time non-ongoing	Part time non-ongoing	Total non-ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0
SES 1	4	0	4	0	0	0	4
EL 2	23	0	23	1	0	1	24
EL 1	51	1	52	3	0	3	55
APS 6	68	7	75	6	2	8	83
APS 5	31	4	35	1	2	3	38
APS 4	19	5	24	0	0	0	24
APS 3	5	1	6	0	0	0	6
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other (CEO)	0	0	0	1	0	1	1
TOTAL	201	18	219	12	4	16	235

Table 25: First Nations Reef Authority employees by full time and part time status

	Full time ongoing	Part time ongoing	Total ongoing	Full time non-ongoing	Part time non-ongoing	Total non-ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0
EL 2	1	0	1	0	0	0	1
EL 1	2	0	2	0	0	0	2
APS 6	4	0	4	1	0	1	5
APS 5	4	0	4	0	0	0	4
APS 4	6	0	6	0	0	0	6
APS 3	1	0	1	0	0	0	1
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other (CEO)	0	0	0	0	0	0	0
TOTAL	18	0	18	1	0	1	19

Appendix C: Advertising and market research

The Reef Authority undertakes advertising to support its operational program, including encouraging compliance with Marine Park zoning, and to support education and awareness obligations under the Marine Park Act.

In 2024–25 the Reef Authority conducted the advertising campaigns shown in Table 26. Further information on these advertising campaigns is available at www.gbrmpa.gov.au and in the Australian Government's advertising reports prepared by the Department of Finance. Those reports are available on the Department of Finance's website.

Payments for advertising and market research

Under the *Commonwealth Electoral Act 1918*, agencies are required to provide details of payments over \$16,900 (GST inclusive) made to advertising, direct mail, media placement and market research organisations. The costs of media advertising and organisations used in 2024–25 are shown in Table 25.

Table 26: Amounts paid to advertising and market research organisations, 2024–25

Organisation	Initiative, event or product	Total payments \$
Advertising		
Universal McCann	Zoning education – compliance campaigns	\$527,086
Universal McCann	Love the Reef campaign	\$32,586
Universal McCann	Reef in Focus – podcast promotion	\$21,737
Market research		
Project Guardian		\$34,862

Appendix D: 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 www2.gbrmpa.gov.au/about-us/corporate-information/freedom-information-requests. This does not include those documents excepted under section 11C of the FOI Act.

Freedom of information operations

In 2024–25 the agency received five requests for access to documents under the FOI Act. One request was carried over from 2023–24. Of these requests, partial access to documents in two cases were granted, three requests were withdrawn, and the final request was still being processed at the end of the 2024–25 financial year. All requests were or are being processed within statutory timeframes.

Appendix E: Ecologically sustainable development and environmental performance

Under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (Cth) (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 2024–25 activities under section 516A of the EPBC Act.

Advancing the principles of ecologically sustainable development [section 516A(6)(a)]

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 climate change and the Reef
- making information readily available on the agency's external website
- working with the Australian and Queensland governments to 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.

The Reef Authority continued its leadership on implementation of the Reef 2050 Integrated Monitoring and Reporting Program. The program's online portal, the Reef Knowledge System, is an interactive service that helps people to access and view Reef data, understand threats and support management decisions. In the future it will also support reporting on Reef 2050 Plan progress.

Contributing to the conservation of biodiversity

In 2024–25 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
- contributing to a range of habitat and species conservation projects through the 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, schools and fishers 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 four objectives – 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 2024–25, 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)]

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. Our Sustainability Strategy 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 four action areas:

- Strategy, governance and reporting
- Clean energy and clean air
- Circular economy and waste management
- Nature positive principles.

The 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 Australian Public Service by 2030. In 2024–25 the Reef Authority put in place an Emissions Reduction Plan, aligned with its Sustainability Strategy, to reduce greenhouse gas emissions. As a result, we have made numerous milestone achievements.

Commonwealth Climate Disclosure

Commonwealth Climate Disclosure (CCD) is the government's policy for Commonwealth entities to publicly disclose their exposure to climate risks and opportunities, as well as their actions to manage them. In 2023–24 the Reef Authority participated in the CCD Pilot. To build upon this foundation, the Reef Authority has voluntarily opted into a portion of the Year 1 CCD requirements. This demonstrates the Reef Authority's commitment to transparency and to rigorous processes, incremental progress and continuous improvement; and aligns with our position on climate change as the lead management agency for the Great Barrier Reef. This disclosure addresses all governance criteria and metrics and targets, as well as providing an overview of our limited climate risk and opportunity assessment.

The Reef Authority's climate-related disclosures will align with the Australian Sustainability Reporting Standard (AASB S2 2024) and be guided by the Commonwealth Climate Disclosure policy and Climate Risk and Opportunity Management Program (CROMP). Climate-related risk disclosure is a priority action area for the Reef Authority and as such has been included in existing risk reporting arrangements and key corporate documents (such as our Corporate Plan).

AASB S2 includes the requirement to include core content on:

1. governance
2. strategy
3. risk management
4. metrics and targets.

Outputs against the core requirements are described in detail below.

The Reef Authority's governance structures are underpinned by a robust enterprise risk management framework established in accordance with the Commonwealth Risk Management Policy (2023) and the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). This framework identifies, assesses, mitigates, and monitors risks to ensure the Reef's sustainable management and protection. It is reviewed and updated to manage emerging risks, and we work closely with several Traditional Owner groups and stakeholders.

The Reef Authority Audit and Risk Management Committee includes assurances that climate risk management practices and strategies are being taken to appropriately identify, prioritise and manage climate-related risks and opportunities across the organisation. See Part 4 for more information about general risk management.

Figure 16 shows the governance structure associated with climate risk management. Table 26 shows the accountable authority's roles and responsibilities in managing climate risks and opportunities within the Reef Authority.



Figure 16: Governance structure for climate risk management

Table 27: Roles and responsibilities for climate risk management, 2024–25

Role	Risk responsibilities
The Board	In consultation with the Executive Management Group (EMG), identifies specific sources of risk for the Reef Authority.
CEO	Accountable authority, as defined under section 12 of the PGPA Act, with ultimate responsibility for having systems of risk management in place – this includes determining risk appetite, tolerance and a positive risk culture. It also includes the establishment and oversight of climate-related risk assessment processes and performance targets, such as (but not limited to) the development of emissions reduction targets for inclusion in the Reef Authority Emissions Reduction Plan. The accountable authority will be informed on climate risks quarterly through the quarterly Corporate Reporting and Audit and Risk Management Committee cycle.
Audit and Risk Management Committee	Engages with senior leaders around risk management and advises the CEO and the EMG on the appropriateness of the Reef Authority’s system of risk oversight and management.
Chief Risk Officer (CRO)	General Manager, Strategy Policy and Partnerships, holds the role of CRO. Responsible for overseeing the risk-management framework and governance and advising the Board and the Audit and Risk Management Committee.
EMG	Executes the Reef Authority’s obligations under the Commonwealth Climate Disclosure Reform Program (CROMP).
Strategic Governance and Risk team	Responsible for designing, building and implementing the risk management framework and governance as well as advising the Audit and Risk Management Committee, the EMG and the Board. The Corporate Governance and Risk team coordinates the review of the current strategic and operational risk frameworks and plans. It is also responsible for maintaining corporate risk registers and risk control measures.
Risk Advisory Group	Identifies emerging risks and provides advice to Executive Levels for specific risk areas (such business continuity, workplace health and safety), ensuring appropriate response, notifications and reporting.
Chief Sustainability Officer (CSO)	The Chief Operating Officer holds the role of the CSO – an appointment that is encouraged by the Net Zero in Government Operations Strategy. Management of the Reef Authority Sustainability Strategy and implementation is overseen by the Head of Sustainability in the Business Operations team.

Capability

The Reef Authority is committed to building staff capability in understanding and achieving net zero emissions. The CEO, EMG and key staff members have completed accredited carbon literacy training to improve climate awareness and embed commitment

within the organisation. Ongoing training and development efforts will ensure staff are equipped with the knowledge and tools needed to contribute to the APS emissions targets.

Strategy and climate risk management

The Reef Authority's Sustainability Strategy examines material related to climate-related risks. It ensures that past, existing and future measures are reviewed to gauge their effectiveness in considering the trade-offs between climate-related risks and government policy and other constraints. The strategy is approved by the EMG and the Board.

The current Sustainability Strategy aligns with the Department of Climate Change, Energy, the Environment and Water CROMP and AASB S2. It gives material information on climate risk and opportunities and provides an overarching time schedule to reduce emissions to net zero by 2030 and a progressive implementation schedule. Other organisational strategies and policies address climate-related risk management for the Reef Authority, including the Reef Authority Business Continuity Framework.

Climate risk management

The Reef Authority has continued to embed risk management principles and practices through its risk governance and risk management framework. This year is the second year that we have voluntarily embarked on the organisational risk assessment and reporting in accordance with the obligations under the Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–26, and in line with the CROMP Organisation Application Guide.

This reporting year, organisation-wide climate risk and opportunity assessment was limited to our office and Aquarium infrastructure and our business continuity. The scope of the assessment will be expanded in subsequent reporting years to include other key risk and opportunity areas.

The Reef Authority Risk Management Framework and Risk Appetite Statement are aligned with the Commonwealth Risk Management Policy and the Reef Authority will further develop its climate-related risk management processes to align with AASB 2S.

Each reporting year, we aim to further develop the seven steps in Figure 17 and increase the scope across a broader range of our operations.

Metrics and targets

Climate-related metrics

2024–25 greenhouse gas emissions inventory

Agencies' emissions must be calculated in accordance with the Australian Public Service (APS) Net Zero Emissions Reporting Framework provided by the Department of Finance, consistent with the whole-of-Australian-Government approach as part of the APS Net Zero by 2030 policy. For the emissions calculation method, see the APS Net Zero 2030 Targets Factsheet. The Reef Authority has not deviated from this methodology.

The Reef Authority also includes marine fuel emissions (diesel and petrol) that result from contracted marine services.

The greenhouse gas (GHG) emissions inventory presents greenhouse gas emissions in 2024–25. Results are presented as carbon dioxide equivalent (CO₂-e) emissions and are based on the best available data at the time of reporting. Amendments to data may be required in future reports. Updates will be presented on the Reef Authority's website.

Opportunity Management

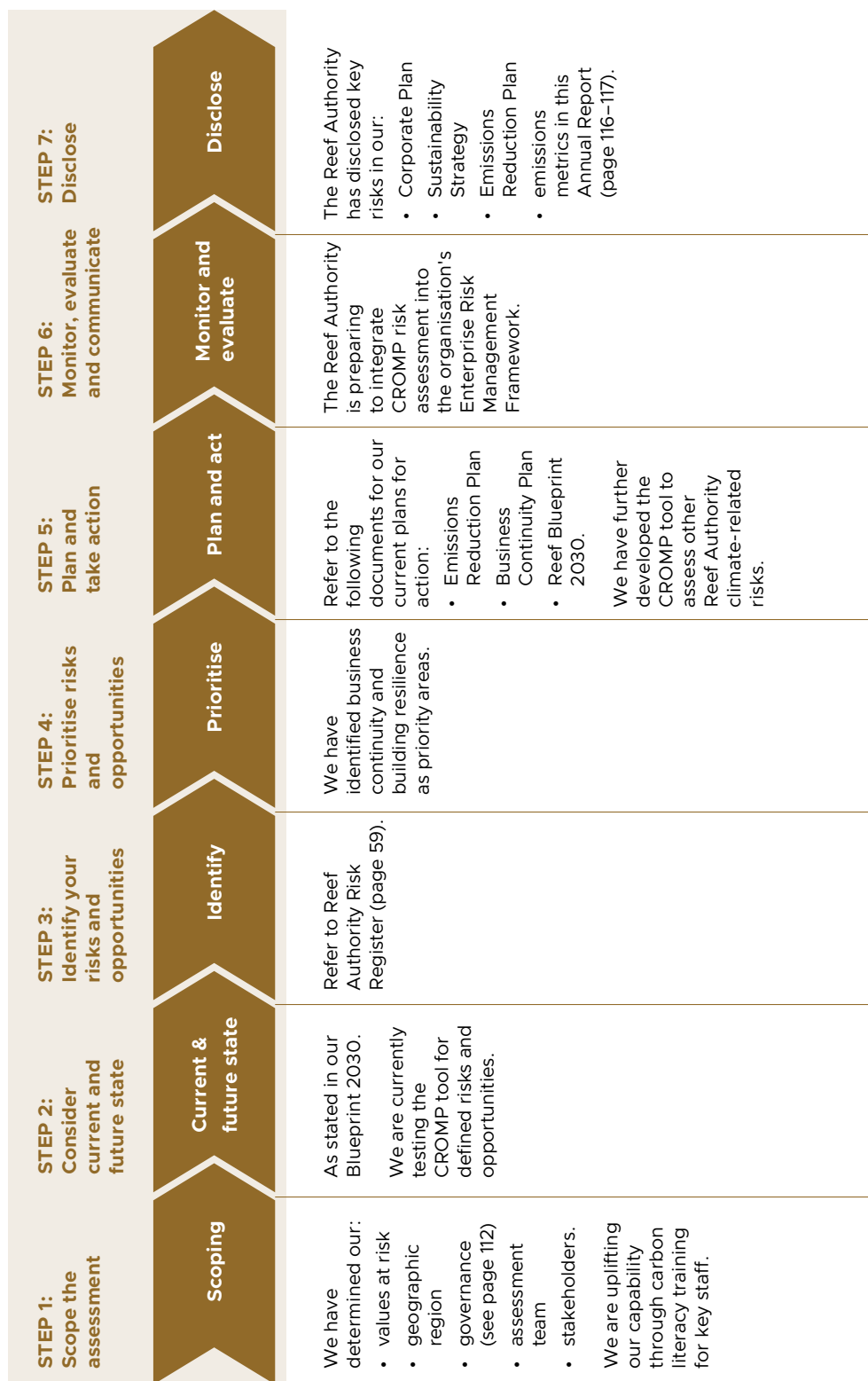


Figure 17: Reef Authority's progress on the approach to climate risk and opportunity management in the public sector

Table 28: Greenhouse gas emissions inventory – location based method, 2024–25

Emission Source	Scope 1 t CO₂-e	Scope 2 t CO₂-e	Scope 3 t CO₂-e	Total t CO₂-e
Electricity (location-based approach)	n/a	653.01	91.97	744.98
Natural gas	0	n/a	0	0
Solid waste	0	n/a	12.67	12.67
Refrigerants*	0	n/a	n/a	0
Fleet and other vehicles (road vehicles)	54.77	n/a	13.48	68.25
Other vehicles (marine vessels)	966.45	n/a	240.01	1,206.46
Other vehicles (contracted marine survey)	0	n/a	1,020.77	1,020.77
Other vehicles (aviation)	66.84	n/a	26.01	92.85
Domestic commercial flights	n/a	n/a	183.21	183.21
Domestic hire car	n/a	n/a	2.06	2.06
Domestic travel accommodation	n/a	n/a	64.34	64.34
Other energy	0.43	n/a	0.11	0.54
Total t CO₂-e	1,088.49	653.01	1,654.62	3,396.12

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e: carbon dioxide equivalent.

Electricity and solid waste emissions from Great Barrier Reef Marine Park Authority's (GBRMPA's) operations in some locations are included in the emissions reporting of the Department of Climate Change, Energy, the Environment and Water (DCCEEW) and Queensland Parks and Wildlife Service.

A portion of emissions from DCCEEW and the Bureau of Meteorology's operations are included in the emissions reporting of GBRMPA.

Emissions from hire cars for 2024-25 have been sourced from third party providers and are incomplete. The quality of data is expected to improve over time as emissions reporting matures.

** Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2024–25 emissions reporting. See the Emissions Reporting Framework for more details. At the time of reporting, the Reef Authority was not aware of equipment that had a total refrigerant gas charge greater than 100 kg, and refrigerant in the equipment has a Global Warming Potential (GWP) greater than 1,000 t CO₂-e per tonne gas.*

Emissions from electricity consumed by electric and plug-in hybrid vehicles using on-site charging infrastructure has been included in the emissions for electricity purchased by Reef Authority sites. Emissions associated with electricity consumption from public charging stations has been reported where available within fleet vehicle emissions.

Domestic travel emissions may contain some domestic flight reservations for non-Reef Authority employees. While not within the scope of the APS Net Zero Emissions Reporting Framework, these emissions have been included as they could not be separated from the Reef Authority's data.

Emissions from some of the solid waste for 2024–25 are based on estimations of the volume of solid waste to landfill. These were calculated using the bin size and frequency of collection and are considered to be an overestimate of true volumes sent to landfill. A portion of solid waste data was unable to be sourced and has not been included. The quality of data is expected to improve over time as emissions reporting matures.

Electricity-related greenhouse gas emissions were calculated using the location-based approach in Table 28. When applying the market-based method, which accounts for factors such as GreenPower usage, purchased large-scale generation certificates, power purchasing agreements, the renewable power percentage and the jurisdictional renewable power percentage (ACT only), the total emissions for electricity are as shown in Table 28.

Table 29: Electricity greenhouse gas emissions, 2024–25

	Scope 2 t CO₂-e	Scope 3 t CO₂-e	Total t CO₂-e	electricity kWh
Location-based electricity emissions	653.01	91.97	744.98	919,731.30
Market-based electricity emissions	0	0	0	0
Total renewable electricity consumed	n/a	n/a	n/a	1,273,380.66
Renewable power percentage ¹	n/a	n/a	n/a	167,345.11
Jurisdictional renewable power percentage ^{2,3}	n/a	n/a	n/a	0
GreenPower ²	n/a	n/a	n/a	919,731.30
Large-scale generation certificates ²	n/a	n/a	n/a	0
Behind the meter solar ⁴	n/a	n/a	n/a	186,304.25
Total renewable electricity produced	n/a	n/a	n/a	186,304.25
Large-scale generation certificates ²	n/a	n/a	n/a	0
Behind the meter solar ⁴	n/a	n/a	n/a	186,304.25

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e: carbon dioxide equivalent. Electricity usage is measured in kilowatt hours (kWh).

¹ Listed as mandatory renewables in 2023–24 annual reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

² Listed as voluntary renewables in 2023–24 annual reports.

³ The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

⁴ Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

The difference in CO₂-e in location-based method versus market-based emissions is that the Reef Authority has most of its operations within Queensland, which has a renewable power percentage within the grid.

Climate-related targets

The Reef Authority fully supports the Government's APS Net Zero by 2030 target in the Net Zero in Government Operations Strategy. The Reef Authority Sustainability Strategy will continue to map a pathway to achieve this goal.

The APS Net Zero target

The Reef Authority is committed to leading climate action within the public sector and contributing to the APS Net Zero by 2030 target. The APS Net Zero by 2030 target is a net emissions reduction target based on the metric CO₂-e. It is an absolute target, rather than an intensity target, as it corresponds to a reduction in total emissions from the initial baseline emissions data reported for 2022–23. The timeframe for achieving the APS net zero target is 2030, and it applies at the aggregate level to in-scope non-corporate Commonwealth entities. The target covers the entirety of our organisation's operations, including Scope 1 and Scope 2 GHG emissions, with decisions on Scope 3 GHGs to be made in the future as further data becomes available.

The APS Net Zero by 2030 target forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. The types of GHG emissions covered by the target are set out in the APS Net Zero Emissions Reporting Framework. The APS Net Zero by 2030 target was not derived using a sectoral decarbonisation approach.

Progress towards the APS Net Zero by 2030 target

Our data demonstrates a declining trend in Scope 1, while we have maintained net zero in Scope 2 (purchase of renewable electricity). Refer to corporate performance measure 4.3 for more information.

Emissions Reduction Plan

Last year we published our first Emissions Reduction Plan (ERP) within our Corporate Plan. Our ERP sets out our planned activities to reduce emissions to net zero by 2030. It includes both planned and new initiatives to reduce emissions, to align with the Reef Authority Sustainability Strategy.

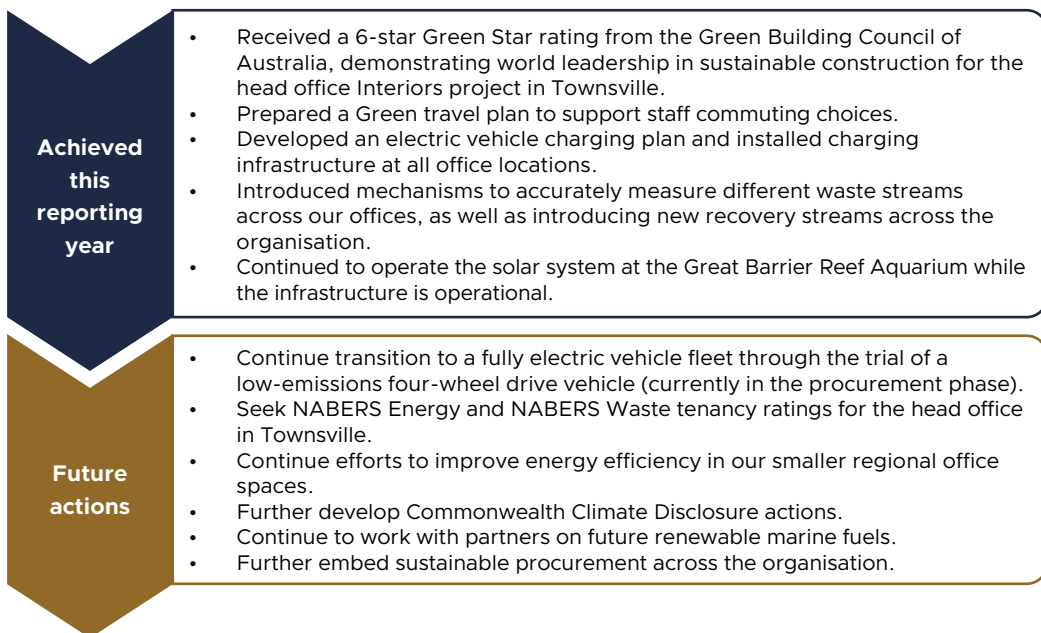


Figure 18: Summary of the Reef Authority's Sustainability Strategy and Emissions Reduction Plan actions

Appendix F: Queensland Government financials

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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 2025

	Notes	2025 \$'000	2024 \$'000
Income from continuing operations			
<i>Revenue</i>			
User charges and fees	A1-3	9	27
Funding from the Joint Field Management Program	A1-3	28,028	29,258
Recoveries	A1-3	325	-
Other revenue		14	2
<i>Total revenue</i>		28,376	29,287
Gains on disposal		188	62
Total income from continuing operations		28,564	29,349
Expenses from continuing operations			
Employee expenses	B1-1	15,086	15,015
Supplies and services	B1-2	10,517	11,150
Grants and subsidies		-	1
Depreciation and amortisation		3,511	3,586
Other expenses		36	32
Total expenses from continuing operations		29,150	29,784
Net deficit		(586)	(435)

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 2025

	Notes	2025 \$'000	2024 \$'000
Current assets			
Cash at bank		155	596
Receivables		654	572
Other assets		32	37
Total current assets		841	1,205
Non-current assets			
Property, plant and equipment	C1	37,891	35,622
Total non-current assets		37,891	35,622
Total assets		38,732	36,827
Current liabilities			
Payables		778	267
Accrued employee benefits		489	451
Total current liabilities		1,267	718
Net assets		37,465	36,109

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 2025**

**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 2024 to 30 June 2025.

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 2015* 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
- understanding and enjoyment of Great Barrier Reef World Heritage Area natural and cultural resources and values by the public

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 2025

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION (continued)

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES (continued)

- effective engagement with Traditional Owners in management
- 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 2015*, 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 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 of the Environment, Tourism, Science and Innovation (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. These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*. 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.

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.

**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 2025**

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)**Recoveries Revenue**

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

Cash

The cash balance represents the cash receipts not spent as at 30 June 2025. This amount forms part of the Program's cash balance and is managed through the Department.

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 collectibility 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.

Comparatives

Comparative information reflects the audited 2023-24 financial report.

Comparative information has been restated where necessary to be consistent with the disclosure in the current period.

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 2025

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 2025

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 EXPENSES
B1-1 EMPLOYEE EXPENSES

	2025	2024
	\$'000	\$'000
Employee benefits		
Wages and salaries	11,695	11,699
Employer superannuation contributions	1,525	1,575
Annual leave levy / expense	1,239	1,214
Long service leave levy / expense	314	306
Employee related expenses		
Workers' compensation premium	55	68
Other employee expenses	258	153
	<u>15,086</u>	<u>15,015</u>

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.

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 2025

B1 EXPENSES (continued)

B1-1 EMPLOYEE EXPENSES (continued)

Accounting Policy - Sick Leave Expense

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

Accounting Policy - 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 advice 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 2025

B1 EXPENSES (continued)

B1-2 SUPPLIES AND SERVICES

	2025	2024
	\$'000	\$'000
Travel	1,737	1,848
Outsourced works and services	1,655	1,822
Corporate support expense	1,632	1,262
Repairs and maintenance	1,268	1,481
Fuel and oil	1,231	1,285
Information and communication technologies	775	501
Traditional owner services	592	632
Motor vehicle hire - Q fleet	380	312
Accommodation and operating leases	299	387
Materials and consumables	226	518
Marine Vessels	145	198
Other supplies and services	577	904
	<u>10,517</u>	<u>11,150</u>

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 2025

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 PROPERTY, PLANT AND EQUIPMENT

	2025	2024
	\$'000	\$'000
Buildings: at fair value		
Gross	15,392	15,478
Less: Accumulated depreciation	(5,885)	(7,093)
	<u>9,507</u>	<u>8,385</u>
Heritage and cultural assets: at fair value		
Gross	22	20
Less: Accumulated depreciation	(6)	(5)
	<u>16</u>	<u>15</u>
Plant and equipment: at cost		
Gross	37,694	34,477
Less: Accumulated depreciation	(13,554)	(12,137)
	<u>24,140</u>	<u>22,340</u>
Infrastructure: at fair value		
Gross	3,476	3,141
Less: Accumulated depreciation	(785)	(609)
	<u>2,691</u>	<u>2,532</u>
Land	357	-
Capital works in progress: at cost ⁽¹⁾	1,180	2,350
	<u><u>37,891</u></u>	<u><u>35,622</u></u>

⁽¹⁾ Includes \$0.33m (2024: \$0.17m) 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 \$3.93m (2024: \$3.05m).

Land, Heritage and cultural assets, and Building and infrastructure assets are comprehensively valued using a rolling revaluation program. The valuation is at fair value and is undertaken independently by Herron Todd White.

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 2025

This special purpose financial report has been prepared pursuant to:

- the *Great Barrier Reef Intergovernmental Agreement 2015* 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 19 September 2022)*
- the Great Barrier Reef Marine Park Authority, and
- the decisions of the Field Management Strategy Group outlined in the *Reef Joint Field Management Program Annual Business Plan 2023-24*.

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 2025 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



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

Date: 29/8/25

Date: 29/8/25

INDEPENDENT AUDITOR'S REPORT

To the Director-General of Department of the Environment, Tourism, Science and Innovation

Report on the audit of the financial report

Opinion

I have audited the accompanying special purpose 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 2025, 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 my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2025, and its financial performance for the year then ended
- b) complies with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3.

Basis for opinion

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

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

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

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.

Responsibilities of the entity for the financial report

The department is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3, and for such internal control as the department determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In fulfilling this responsibility, the department determined that the basis of preparation described in Note A1-3 is appropriate to meet the requirements of the *Great Barrier Reef Intergovernmental Agreement 2015*.



The department is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Jacques Coetzee

29 August 2025

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix G: Correction of material errors in the Reef Authority’s Annual Report 2023–24.

- In the Reef Authority Annual Report 2023–24 the data templates for expenditure on reportable consultancy and non-consultancy contracts had the same data in them. The data for reportable consultancy contracts had also been mistakenly omitted.

Table 30: Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24

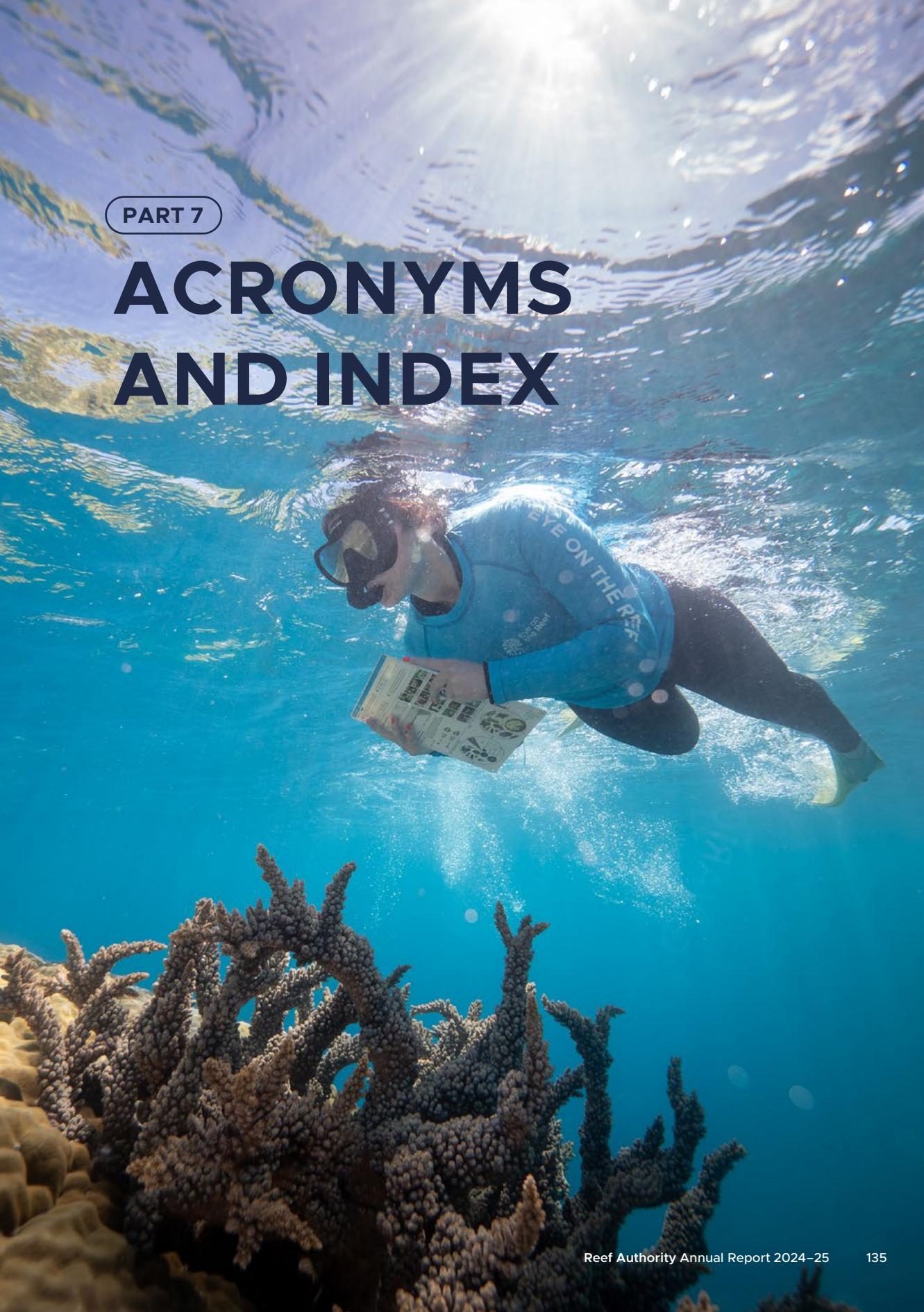
Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc)
Pacific Marine Group	38066261112	1,968
Australian Institute of Marine Science	78961616230	2,168
Reef & Rainforest Research Centre	48118943632	2,732
Blue Planet Marine Reeflections Pty Ltd	50102280213	3,765
Department of Environment, Science and Innovation	46640294485	29,678

Table 31: Organisations receiving a share of reportable consultancy contract expenditure 2023–24

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc)
O'Connor Marsden & Associates Pty Ltd	94135783792	85
JLL Public Sector Valuations Pty Ltd	39167493889	28
Deloitte Touche Tohmatsu	74490121060	36
Maddocks	63478951337	30
MinterEllison	91556716819	102

PART 7

ACRONYMS AND INDEX



Acronyms and abbreviations

AASB	Australian Accounting Standards Board
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 Adaptation
Board	Great Barrier Reef Marine Park Authority Board
CCD	Commonwealth Climate Disclosure
CEO	Chief Executive Officer
C.L.A.S.=S	Care, Learn, Act, Share = Steward
CoML	Census of Marine Life
COTS	crown-of-thorns starfish
CROMP	Climate Risk and Opportunity Management Program
Cth	Commonwealth
EAP	Employee Assistance Program
EL	Executive Level
EMC	Environmental Management Charge
EMG	Executive Management Group
EPBC Act	<i>Environmental Protection and Biodiversity Conservation Act 1999</i> (Cth)
Field Management Program	Reef Joint Field Management Program
FOI Act	<i>Freedom of Information Act 1982</i> (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	<i>Great Barrier Reef Marine Park Act 1975</i> (Cth)
MOU	memorandum of understanding
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
Reef	Great Barrier Reef
Reef 2050 Plan	<i>Reef 2050 Long-term Sustainability Plan</i>
Reef Authority	Great Barrier Reef Marine Park Authority
SELTMP	Social and Economic Long-term Monitoring Program
SES	Senior Executive Service
TUMRA	Traditional Use of Marine Resources Agreement
WHS	work health and safety

List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid for access.

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	IV	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)	143	Alphabetical index (print only).	Mandatory
17AJ(c)	136	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	137	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)	6	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	8	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	13	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	15	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	7	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	7	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	7	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	13–14	Annual performance statement 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)	9	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	10	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	Management and Accountability		
	<i>Corporate Governance</i>		
17AG(2)(a)	58	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	IV	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	IV	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)	IV	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)	48	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance.	If applicable, Mandatory
	<i>Audit Committee</i>		
17AG(2A)(a)	57	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(b)	57	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	57	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	57	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	57	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	58	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	59	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	104	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)	104–107	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: - Statistics on staffing classification level; - Statistics on full time employees; - Statistics on part time employees; - Statistics on gender; - Statistics on staff location; - Statistics on employees who identify as Indigenous.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)	61	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	105–106	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	61	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	61	A description of non salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	62	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	62	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	62	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	62	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	64	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)	62	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	62	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)	62	A statement that “ <i>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]</i> ”.	Mandatory
17AG(7)(c)	62	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

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7)(d)	62	A statement that “ <i>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.</i> ”	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	63	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)	63	A statement that “ <i>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.</i> ”	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	63	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)	64	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 Auditor General 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			
17AG(9)	64	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
	Small business		
17AG(10)(a)	64	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
	Financial Statements		
17AD(e)	66	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	Executive Remuneration		
17AD(da)	95	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule.	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	108	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)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory
17AH(1)(c)	61	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	109	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	133	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	61, 71, 122	Information required by other legislation	Mandatory

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