

# ANNUAL REPORT 2022–23





GasFields Commission Queensland

# **2022 – 2023 Annual Report**

# About this Report

This annual report outlines activities and achievements of the GasFields Commission Queensland (GFCQ or the Commission) for the 2022-2023 financial year (FY23). These activities and achievements are set against strategic objectives and measures of success listed in the Commission's 2020–2024 Strategic Plan, which was adopted on 25 February 2020 and current as of 30 June 2023. This annual report has been prepared in accordance with the Commission's regulatory reporting obligations under s35 of the *Gasfields Commission Act 2013*, the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*.

## Public availability and further information

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

## Interpreter service



GFCQ is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact the Commission on +61 7 3067 9400, or via [enquiries@gfcq.org.au](mailto:enquiries@gfcq.org.au), and we will arrange an interpreter to effectively communicate the report to you.

## Have your say

GFCQ hopes you find the *GasFields Commission Queensland 2022–2023 Annual Report* useful and informative. This report is part of the Commission's commitment to keeping people informed about its role in managing and improving sustainable coexistence among landholders, regional communities and Queensland's onshore gas industry.

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

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13 September 2023

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

Dear Minister

I am pleased to submit for presentation to the Parliament the 2022 – 2023 Annual Report and financial statements for the GasFields Commission Queensland.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements can be found on page 52 of this annual report.

Yours sincerely



John Anderson  
Chair



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# Message from the Chair

In 2022-23, the GasFields Commission Queensland celebrated a decade of managing and improving the sustainable coexistence between Queensland's onshore gas sector, landholders, and rural and regional communities – a significant achievement after what was then an emerging industry.

The resources and agricultural sectors along with our regional communities are critical to the prosperity of Queensland's economy, and sustainable coexistence is a paramount principle in future proofing the gas industry and boosting the resilience of its associated communities.

The Commission plays a vital role in informing, educating, and curating a playing field that enables a balanced and socially responsible approach to ongoing development of the Queensland gas sector.

The Commission has established itself as a trusted voice and dialogue leader in respect of sustainable coexistence and it continues to play a key role in supporting industry, government, and communities to jointly navigate co-existence of the onshore gas industry with host communities.

The 2022-23 Financial Year (FY23) has been a busy and challenging year for the Commission – one that has seen the Commission continue to evolve in terms of function and service delivery in response to changing community and stakeholder needs. Throughout the year it has implemented a range of key initiatives in keeping with its legislative functions and strategic plan objectives. Major milestones and achievements during FY23 include:

- delivery of the Commission's Coal Seam Gas subsidence regulatory review and recommendations to government;
- leadership of collaborative research around CSG induced subsidence consequences on farm;
- release of *Shared Landscapes: Industry Trends* report;
- leadership of the dialogue around sustainable coexistence through the Commission's Community Leaders Council;
- continued delivery of stakeholder engagement activities, including Information Sessions and attendance at community events across southwestern and central Queensland; and
- comprehensive submissions to the Land Access and Coexistence Entity Review and Land Release review Discussion Papers.

These activities represent a balanced work program that has focused on ensuring the Commission is facilitating ongoing dialogue and stakeholder engagement, informing communities and landholders, providing appropriate oversight in terms of regulatory frameworks, and maintaining its role as a trusted advisor of decision makers and stakeholders on sustainable coexistence.

The Commission continues to engage with communities across the Surat and Bowen Basins and beyond to support shared understanding between communities and industries, with a focus on engaging with councils, landholders, industry and community groups, and Traditional Owners.

The Commission is committed to continuous delivery of its core functions under the Act while evolving its partnered approach to leverage past shared experiences to improve coexistence outcomes. This is particularly important in terms of engaging early with a broadening range of community interests in mature and emerging basins.

To ensure the Commission's work program and strategic direction remains fit for purpose, it has recently released a revised strategic plan, the *GasFields Commission Strategic Plan 2023-2027*.

The next wave of energy development across regional and remote Queensland brings with it a range of complexities and opportunities as communities host a range of energy-related industries in addition to onshore gas exploration and development, particularly renewable energy and associated linear infrastructure.

Sustainable coexistence has been practiced for thousands of generations across the lands, waters and seascapes in Queensland and Australia. The Commission looks forward to continuing to work closely with a broad range of stakeholder in blending ancient knowledge with contemporary wisdom in building healthy, vibrant, and resilient communities while ushering in a new period of respectful engagement, deeper understandings, and jointly designed practices of sustainable coexistence.

Finally, FY23 also saw a refresh of the Commission Board with my appointment as Chair along with several new Commissioners joining reappointed members of the previous Board. The Board works closely with Chief Executive Officer Warwick Squire in ensuring Commission staff are well equipped and supported to play an independent role in ongoing and emerging industry development with a firm eye of the health and wellbeing of Queenslanders.

As the Commission's incoming Chair, I extend my thanks and gratitude to the Commission's previous Chair Ian Langdon for his leadership and contribution to sustainable coexistence in Queensland. The work of Ian and the previous Board has laid a solid foundation for the Commission to build upon.

A handwritten signature in black ink, appearing to read 'John Anderson', with a horizontal dotted line underneath it.

John Anderson  
Chair

# About the GasFields Commission Queensland

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

## Our vision

To achieve thriving and inclusive communities in areas of gas development supported by respectful and balanced stakeholder relationships.

## Our functions

The Act prescribes 14 functions for the Commission:

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

## Our strategic objectives

The above 14 functions can be broadly summarised in four categories which form the basis of the strategic objectives of the 2020-2024 GasFields Commission Strategic Plan:

1. **Facilitate** effective stakeholder relationships, collaborations and partnerships to support information sharing related to the onshore gas industry
2. **Review** the effectiveness of implementation of regulatory frameworks related to the onshore gas industry
3. **Advise** Ministers, government entities and the onshore gas industry on matters related to sustainable coexistence, leading practice and management of the onshore gas industry
4. **Develop** a capable, high-performing and adaptable workforce.

## Our services

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

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

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

## Geographic distribution

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

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

## Key strategic risks and opportunities

The Commission's key strategic risks and their management, and key opportunities during FY23 are outlined below.

| <b>STRATEGIC RISKS</b>  |  |
|---|--|
| <b>Stakeholder misunderstanding of the Commission's role</b>                          | There is a strong and ongoing need to effectively communicate the Commission's role and demonstrate its value proposition to all stakeholders.   |
| <b>Reliance on trusted and respectful working relationships with all stakeholders</b> | Strong and effective relationships and partnerships with stakeholders are fundamental to the Commission's success. A strong, structured and ongoing effort is required to continue to develop, maintain and strengthen relationships with a diverse range of stakeholders.   |
| <b>Effectively fulfilling remit with limited resourcing</b>                           | Being a small organisation, the Commission needs to ensure it is innovative in its approach, collaborates with stakeholders, leverages resources, and prioritises its capabilities on those matters that are significant and strongly aligned with its legislative purpose and functions.  |
| <b>OPPORTUNITIES</b>  |  |
| <b>Unique and independent role</b>  | The Commission is the only entity charged with reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry. Our unique role, along with our independent status, enables us to operate in a way that can deliver important facilitation, review and advisory services. |
| <b>Leveraging the learnings</b>   | The Commission's depth of knowledge and learnings from the growth of the gas industry offers immense value that can be leveraged as new and existing industries expand across Queensland's regional landscape.   |
| <b>Partnerships and collaboration</b>   | We develop and maintain strong working relationships to partner and collaborate with all stakeholder groups to address sustainable coexistence issues.   |
| <b>Agility</b>  | Given its small size and regional presence, the Commission is able to quickly identify and respond to the needs of our stakeholders as they arise.   |

# Non-Financial Performance

## Government's objectives for the community

The Commission contributes to **supporting jobs** by:

- managing and improving sustainable coexistence which allows the agriculture and gas industries to grow and prosper side-by-side, diversifying regional economies, along with providing value add to other rural and regional industries such as small business, manufacturing and tourism; and
- supporting the growth of strong working and business relationships between landholders, resource companies and regional communities through communication and engagement.

The Commission contributes to **keeping Queenslanders healthy** by:

- promoting relevant mental health information through its engagement and communication activities, including those targeted at landholders in emerging areas of gas development; and
- circulating mental health awareness information, where suitable, by way of its publications, engagement and communications activities.

The Commission contributes to **connecting Queensland** by:

- providing information and tools to support stakeholders to effectively navigate the complex regulatory framework; and
- publishing comprehensive economic data and information on trends in the petroleum and gas industry.

The Commission contributes to **being a responsive government** by:

- engaging with rural and regional communities to understand and identify coexistence issues that may warrant further investigation or action;
- reviewing implementation of regulatory frameworks and providing advice and recommendations on enhancements;
- proactively communicating via a range of platforms to suit a range of stakeholders, with a particular focus on regional engagement; and
- providing practical tools to assist landholders and resource companies in reaching mutually beneficial land access agreements and make good arrangements, and to address the information imbalance between landholders and industry.

## Strategic objectives and performance indicators

**STRATEGIC OBJECTIVE 1:** Facilitate effective stakeholder relationships, collaborations and partnerships to support information-sharing related to the onshore gas industry

### Performance indicators:

- role of the Commission is understood and valued by stakeholders;
- the Commission is trusted by stakeholders to provide valued, balanced and independent services and support; and
- strong stakeholder satisfaction with, and participation in, stakeholder engagement activities.

### Achievements:

#### Stakeholder Engagement Planning Framework

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

The planning framework incorporates mechanisms to identify:

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

The 2022/23 Surat-Southern Bowen Basin Engagement Plan was written to outline how these objectives would be achieved within a geographical area identified to have the most need for the Commission's engagement, the implementation of this plan was pursuant to requirements and recommendations outlined in:

- the *Gasfields Commission Act 2013*;
- the Queensland Audit Office's performance audit "*Managing coal seam gas activities*"
- key stakeholder feedback; and
- the Independent Review of the Gasfields Commission Queensland and Associated Matters by Robert P. Scott.

#### 2022/23 Stakeholder Engagement Activities

During FY23 the Commission focused on a number of engagements activities that were conducted to meet objectives outlined in the Surat-Southern Bowen Basin Engagement Plan, predominantly brand enhancement, role communication and providing key information and education tools regarding the gas industry, its operations and landholder rights.

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

- hosting stalls at 8 regional shows;
- partnering with the Department of Resources and the Department of Environment and Science to hold 8 regional information popup stores;
- participated in a number of community regional reference groups;
- accompanied the Land Access Ombudsman on a Community Road Show;
- attended meetings with company representatives to discuss current and potential issues.

The Commission also commenced the reestablishment of the vital and valued relationships it has with local government. Across the five local government authorities where the majority of gas development has occurred, Toowoomba, Western Downs, Maranoa, Central Highlands and Banana Regional Councils, the Commission met with Mayors and CEOs, briefed the wider council on the role of the Commission and its work in their areas, and sought to understand local issues and opportunities to help maintain co-existence with the gas sector.

A number of new engagements opportunities have been identified through the attendance of these activities which have now been incorporated into the FY2023/24 engagement schedule.

### **Surat-Southern Bowen Basin Engagement Plan**

The Commission's Surat-Southern Bowen Basin Engagement Plan is a structured, proactive approach to the engagement activities to be undertaken by the Commission during FY2023/24.

These engagement activities are critical to ensure that the Commission continues to:

- engage with key stakeholders early and regularly to identify, discuss, and understand current and emerging issues, challenges, and opportunities;
- identify collaboration opportunities and partnering with key stakeholders on coexistence issues, community engagement and information/data collection; and
- develop and provide timely, tailored support, education and information to meet stakeholders' needs.

The Commission has reviewed the 2022/23 engagement activities and has finalized a draft engagement schedule for the 2023-24 financial year.

This schedule features:

- regional shows which showed effectiveness in 2022/23;
- business breakfasts and council meetings;
- community reference groups;
- field days such as Beef Week, Farmfest and Ag-Grow;
- partnering with other agencies to deliver information sessions.

### **Community Leaders Council**

Section 29 of the Act requires the Commission to establish a CLC to bring together key leaders and subject matter experts (at the CEO/Board Chair/executive level) from all sectors to play a leadership role in managing and improving sustainable coexistence.

The CLC is a high-level forum which is a catalyst to drive increased collaboration, strategic problem solving and honest dialogue relating to the most pressing coexistence issues being faced within Queensland's onshore gas industry.

During FY22, the Commission hosted the CLC welcoming over 50 senior leaders of industry, executives from state and local government (including the Minister for Resources – Honourable Scott Stewart MP), regional mayors, representatives from academia and the heads of relevant industry peak bodies for a half-day workshop in October 2022.

The theme for the FY22 CLC was 'Facing the Future – Making today's challenges tomorrow's opportunities.'

Following the successful CLC event, the Commission has reviewed its structured engagement forums required to be facilitated by the Commission pursuant to the *Gasfields Commission Act 2013*. The objective of these engagement forums is to discuss, share and gather insights into how coexistence with a gas industry can be achieved and optimized.

Following the review, the decision was made to hold the next scheduled Community Leaders Council in a regional location, bringing together leaders from across industry, landholders, community groups, government and academia. Planning for the regional CLC is well progressed.

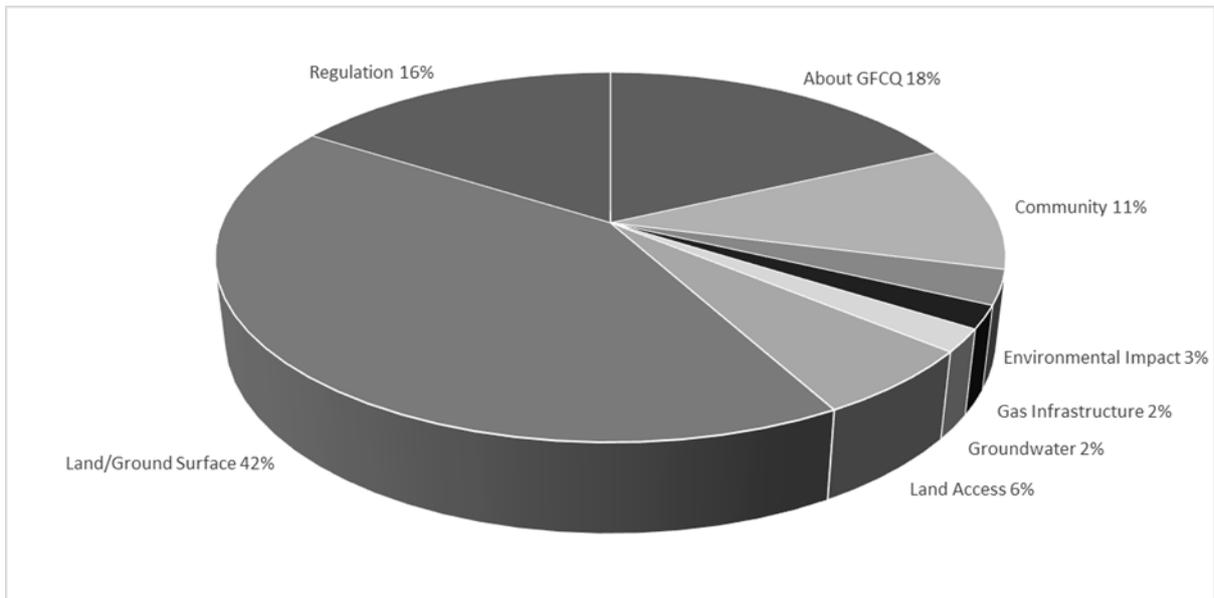
### **Other Stakeholder engagement forums**

As the Commission's key focus for FY23 has been on the work associated with CSG-induced subsidence. In an effort to minimize consultation fatigue the Commission has engaged directly with stakeholder groups as opposed to rely on its engagement forums which traditionally has a broader focus. As a result, the Stakeholder Advisory Group (SAG) has not met in approximately 12 months.

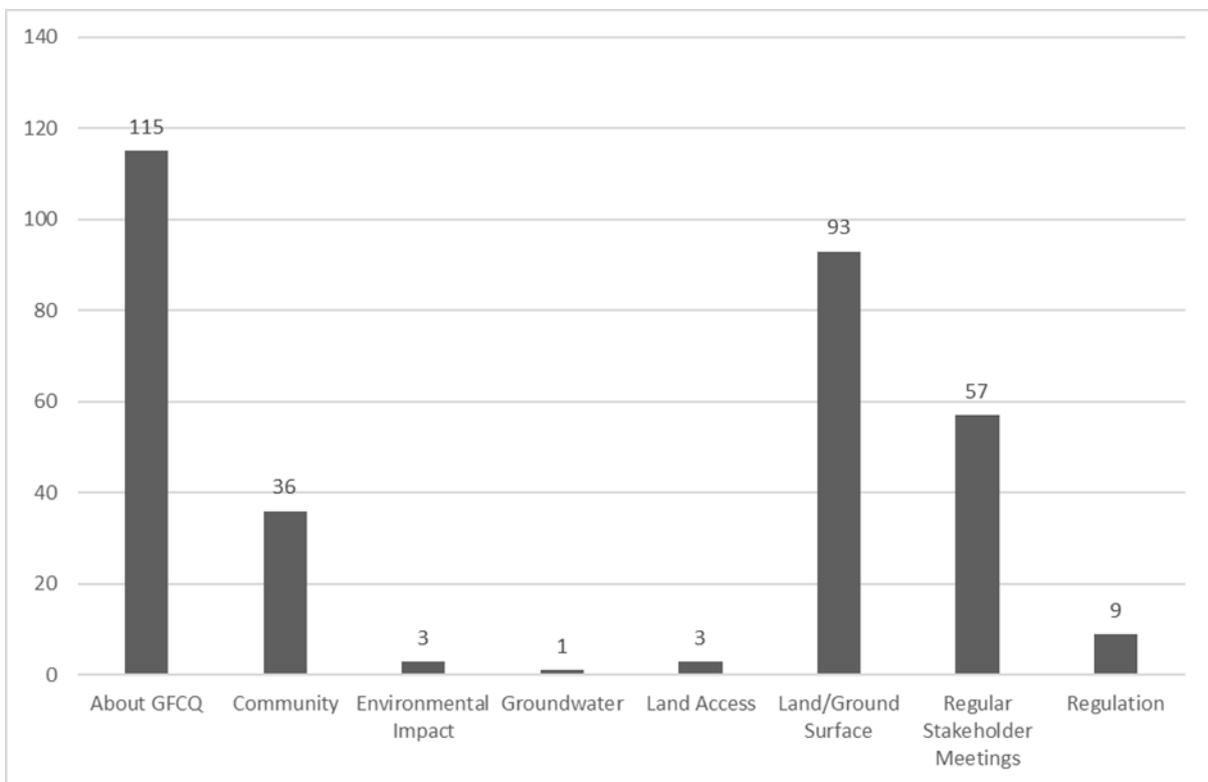
As part of refresh of our engagement mechanisms the Commission is proposing to reinvigorate the SAG in the 2023/24 financial year. This will facilitate broader executive level engagement across government, industry agricultural and local government peak bodies. Proposal is a twice annual session.

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

During FY23 the Commission's Stakeholder Relationship Management System (SRM) recorded 99 unique enquiries regarding the following leading key topics.



During FY23 the Commission attended 317 meetings regarding the following key topics.



### Other Engagement Activities

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

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

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

## Shared Landscapes

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

The Commission successfully released 'Shared Landscape Industry Trends 2021 data' in February 2023. It is envisaged that this will be the last iterations of the report style publications with the web-based platform being released in the second half of 2023.

As indicated in the FY2021-22 Annual Report, the Commission has been developing a web-based platform for future iterations of the Shared Landscape publication series. As new data becomes available, the Commission will be able to update the web-based platform resulting in the provision of more contemporary data.

## Health and wellbeing information

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

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

## Communications and Social Media

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

The Commission's YouTube channel published an additional 3 videos during FY23 obtaining to date approximately 930 new views.

For the 12 months ending 30 June 2023, the Commission had increased follower numbers across all social media channels. Facebook (**454** followers including from Roma, Chinchilla, Dalby and Toowoomba), Twitter (631 followers), Instagram (253 followers), LinkedIn (2,486 followers) and YouTube (28 subscribers).

During FY23, the Commission sent a total of five Electronic Direct Mail campaigns via MailChimp to an audience of approximately 1,990 subscribers.

Topics published included the regulatory review of coal seam gas-induced subsidence, release of the Shared Landscapes – Industry Trends report, promotion of community drop-in sessions, aerial groundwater survey of the Condamine Alluvium, research papers by CSIRO, and the Queensland Renewable Energy Landholder Toolkit.

**STRATEGIC OBJECTIVE 2:** Review the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry

### Performance indicators:

- evidence-based and valued advice and recommendations provided to government; and
- stakeholders engaged in the development of the regulatory review methodology and its implementation.

### Achievements:

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

The issue of coal seam gas (CSG) induced subsidence is a significant concern to landholders in the vicinity of the Condamine River floodplain. Key concerns are the potential economic

impact on specialised and slope dependent farming systems and legal protections available to landholders should a material impact occurs

In response to the concerns raised, the Commission conducted a review the adequacy of the current regulatory framework with a view to identifying potential regulatory or other enhancements relating to subsidence.

Informed by the findings of the Commissions extensive consultation with a broad range of stakeholders, the Commission prepared a report of the of the regulatory review finds and recommendations. The Commission made a total of eight recommendations to enhance the existing regulatory framework. The regulatory review report was submitted to the Minister for Resources in November 2022 for consideration.

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

Whilst the detailed policy work associated with the recommendations is understood to be the responsibility of the State Government, the Commission has offered to support the Department of Resources implementation of any reform.

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

In addition to the regulatory review, the Commission is also leading a research project in partnership with the Office of Groundwater Impact Assessment (OGIA) to assess and to better understand the potential consequence of CSG-induced subsidence impacts at a farm scale and to better understand the risks of subsidence impact to various types of farming enterprises on the Condamine flood plain

Over the past 12 months, the Commission has worked closely with landholders, technical experts, and the Office of Groundwater Impact Assessment (OGIA) to better understand the connection between the specialised farming techniques used in these areas and the potential for CSG-induced subsidence to impact on matters such as productivity. The research project is the culmination of extensive work with landholders, peak bodies and OGIA to understand concerns around potential economic impact off the back of CSG-induced subsidence.

As of June 30, the Consequence Report and recommendations was in its final stages of drafting in preparation to be submitted to the State Government before the end of July 2023.

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

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

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

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

**STRATEGIC OBJECTIVE 3:** Advise ministers, government entities and the onshore gas industry on matters relating to sustainable coexistence, leading practice and management of the onshore gas industry

### **Performance indicators:**

- provision of evidence-based advice and recommendations supported by stakeholders as balanced and independent; and
- strong stakeholder engagement in advisory initiatives.

### **Achievements:**

#### **Ministerial Briefings**

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

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

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

##### ***Queensland Resources Industry Development Plan***

In November 2022, the Department of Resources' released two discussion papers relevant to the Commission as part of its 'Queensland Resource Industry Development Plan' (QRIDP). The discussion papers related to the 'Coexistence Entities Review' and the 'Review of the Resource Tenure Land Release' processes.

In February 2023, the Commission made submissions to both discussion papers and also made the submission available on the Commissions website.

#### **Other advice initiatives**

The Commission has been involved in and provided advice to the development of the QFF 'Queensland Renewable Energy Landholder Toolkit' (the toolkit). The toolkit was a joint initiative between QFF and the Department of Energy and Public Works following the release of the Queensland Energy and Jobs Plan.

The Commission, in June 2023 provided feedback to the Independent Expert Scientific Committees coal seam gas-induced subsidence Explanatory Note it released for consultation in April 2023.

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

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

During FY2022/23 there were two active RIDA applications that relate to the Commissions jurisdictional remit for proposed resource activities companies to be carry out on, Priority Agricultural Area (PAA) or Strategic Cropping Area (SCA).

Whilst the assessment process for the RIDA applications is still on going, the Commission continues to provided advice to government about the applications and the applicants ability to coexist with landholders and regional communities.

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

Increasingly, the Commission is asked to share its extensive experience gained over the past 10 years on matters of sustainable coexistence and lessons learned from the CSG sectors growth. Emerging land use constraints associated with the expansion of the renewables sector have highlighted that coexistence concerns exist beyond the gas industry. The Commission has been afforded speaker opportunities at events such as the Renewable Energy CEO's Breakfast, Australian Hydrogen Council webinar and the QFF's Board meeting.

**STRATEGIC OBJECTIVE 4:** Develop a capable, high performing and adaptable workforce

### **Performance indicators:**

- Positive employee survey results
- Performance and development agreements in place and being implemented for all staff
- Strong acceptance and embedded compliance with values, governance systems, policies and procedures.

### **Achievements:**

#### **Risk management**

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

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

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

The Commission proactively and collectively strives to provide all employees, contractors and associates with a workplace that is free from harm.

During FY23 the Commission delivered a series of initiatives to increase employee awareness and foster a culture of health, safety and wellbeing in the workplace. The Commission also participated in the Public Sector Culture Workshop to enhance internal programs for managing culture, psycho-social safety and organisational performance.

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

The Commission continues to focus on enhancement of corporate systems, policies and procedures. A forward schedule of policies and procedures was developed and implemented for FY23 to ensure that systems remain contemporary and responsive to change.

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

### **Procurement management**

The Commission continued to adhere to the Queensland Procurement Policy during FY23. The Commission provided external and in-house training opportunities for staff to enhance internal capability.

### **Human resource management**

The following achievements were delivered during FY23:

- a workforce strategy was developed to analyse the Commission's structure, form and role, resourcing, capability and capacity to inform future strategies for the Commission;
- a new strategic plan was developed to enable the Commission to continue to meet current and emerging demands;
- the Commission continued to develop a culture of exceptional leadership across the team through its Professional Development Agreement program and provided professional development opportunities for staff.

### **Corporate Governance Framework**

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

Audit and Risk Management Committee and internal audit recommendations were implemented to enhance the strength of the Corporate Governance framework.

### **Training and Professional Development**

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

# Future Priorities

The Commission's specific key priorities for FY2023/24 service delivery include:

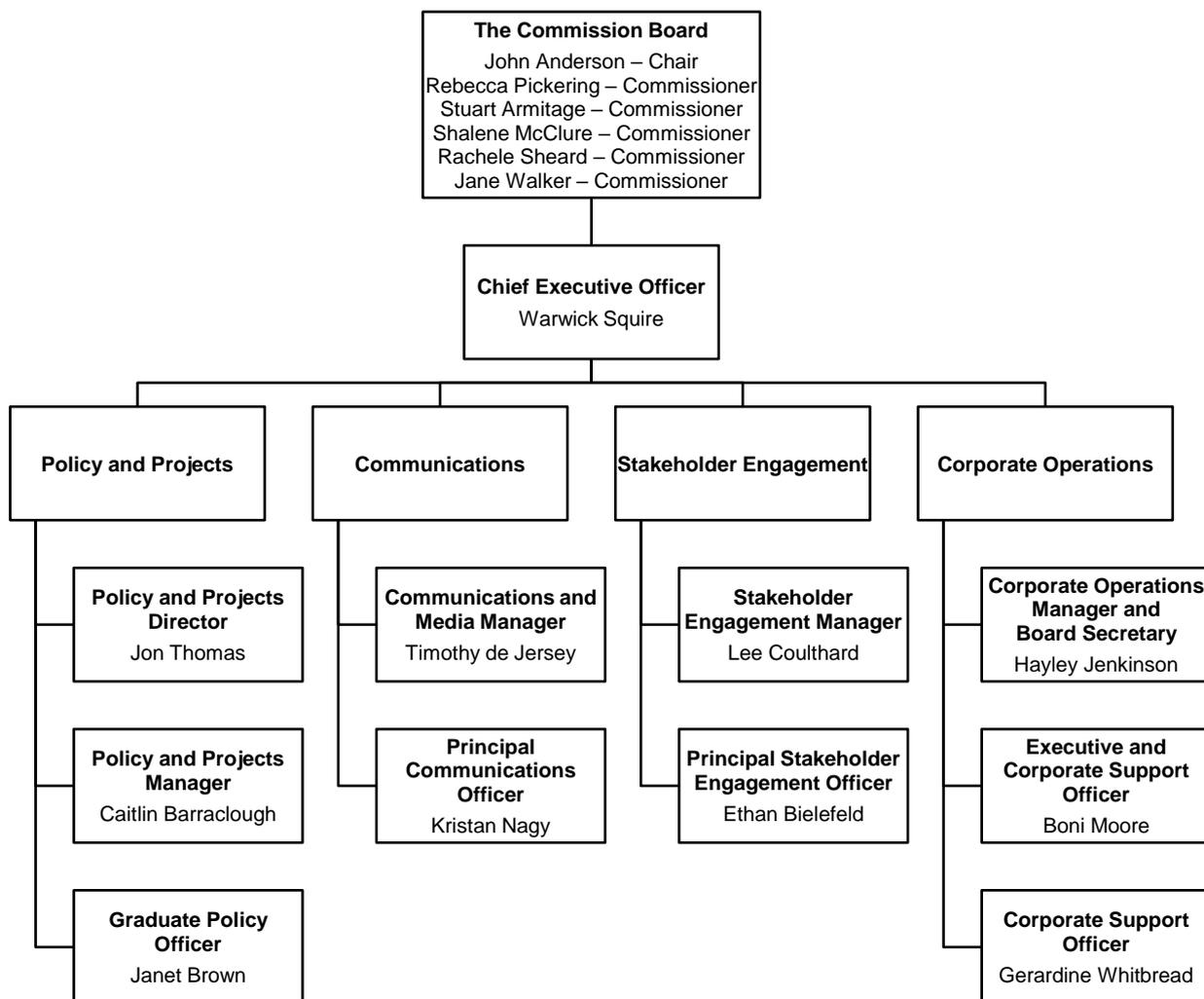
- building on already strong relationships and developing more collaborative arrangements with landholders, the gas industry, regional communities, academia and government;
- ensuring proactive and effective delivery of all our priority legislative functions;
- working with the Department of Resources to assist with implementation of the reform associated with the Commission's recommendations to address the concerns about CSG-induced subsidence.
- working with the Department of Resources to assist with the implementations of the Queensland Resources Industry Development Plan, with a particular focus on those actions that relate to coexistence and land access entities;
- greater support for emerging gas basins that have or are likely to experience gas exploration and development on the future;
- develop and deliver more personalised and tailored education tools to specific communities and groups, including more frequent in person support and engagement;
- deeper information and services to support specialist areas to support negotiations such as understanding of compensations negotiation process, regulations and well being support;
- develop and implement a community sentiment framework to gather community sentiment information;
- continue the transition of managing records digitally by implementing systems for records management, which will facilitate a mobilised, collaborative and connected workforce;
- embed our new performance management system and provide professional development opportunities to enhance the capability of our people; and
- implement an organisational and workforce strategy to guide the Commission's learning and development needs to enhance workforce capability.

# Our People

The Commission employed eleven (11) staff members as of 30 June 2023, equivalent to 11 full-time equivalents (FTE).

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

## Organisational structure



## The Commission Board

The current Commission Board (the Board) was appointed on 1 December 2022 for a three-year period. The Board is responsible for setting the Commission’s strategic direction, establishing strategic objectives for management, and monitoring the achievement of these objectives. Commission staff are responsible for the implementation of these strategic objectives.

## **John Anderson – Chair**

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

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

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

## **Rebecca Pickering – Commissioner**

Rebecca Pickering has extensive experience in the energy and infrastructure industries having held senior executive roles at Energex and Origin Energy. She is currently the Interim Chief Executive Officer of the Australian Rail Track Corporation.

During her time at Origin Energy, Rebecca worked on the regulatory framework for the coal seam gas industry, ran gas field operations and led the environment, community and land access development phases for the first 1,000 wells of the Australia Pacific LNG project.

## **Stuart Armitage – Commissioner**

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

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

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

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

## **Shalene McClure – Commissioner**

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

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

### **Rachele Sheard – Commissioner**

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

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

She was most recently the Chief Executive Officer of the Australian Sugar Milling Council. Immediately prior to joining the Council, she led Shell Australia's East Coast Government and Corporate Affairs team that provided corporate affairs and social performance support across multiple business lines.

### **Jane Walker – Commissioner**

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

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

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

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

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

## Board Meeting Attendance

For the period 1 July 2022 to 30 June 2023, the board held four full session Board meetings and four out of session Board meetings with attendance by Commissioners as follows:

| <b>Member</b>  | <b>Position</b> | <b>Meetings attended</b> |
|--|-----------------|--------------------------|
| <b>Full session Board meeting attendance</b>           |                 |                          |
| Ian Langdon (July - Nov '22)                           | <i>Chair</i>    | 2                        |
| John Anderson (Dec '22 – June '23)                     | <i>Chair</i>    | 2                        |
| Rebecca Pickering                                      | <i>Member</i>   | 2                        |
| Shalene McClure  | <i>Member</i>   | 4                        |
| Stuart Armitage  | <i>Member</i>   | 3                        |
| Jane Walker (Dec '22 – June '23)                       | <i>Member</i>   | 2                        |
| Rachele Sheard (Dec '22 – June '23)                    | <i>Member</i>   | 2                        |
| <b>Out of session Board meeting attendance</b>         |                 |                          |
| Ian Langdon (July – Nov '22)                           | <i>Chair</i>    | 3                        |
| John Anderson (Dec '22 – June '23)                     | <i>Chair</i>    | 1                        |
| Rebecca Pickering                                      | <i>Member</i>   | 4                        |
| Shalene McClure  | <i>Member</i>   | 3                        |
| Stuart Armitage  | <i>Member</i>   | 4                        |
| Jane Walker (Dec '22 – June '23)                       | <i>Member</i>   | 1                        |
| Rachele Sheard (Dec '22 – June '23)                    | <i>Member</i>   | 0                        |
| <b>Total full session Board Meetings for 2022-23</b>   |                 | <b>4</b>                 |
| <b>Total out of session Board Meetings for 2022-23</b> |                 | <b>4</b>                 |

**Note** – In addition to the Board meetings, the Commissioners attended two other sessions, the new Board induction day in January 2023; and the Board Strategic Planning workshop day in April 2023. These sessions were in lieu of scheduled Board meetings.

**Note** – Of the four out of session Board Meetings, three were held during the period of July to December '22. The remaining one meeting was held during the period of January to June '23 after the new Commissioners were appointed. This explains the relative attendance of new Commissioners at the out of session Board meetings.

## The Commissions values

### Integrity

We observe the highest ethical standards to build open, honest and trusted relationships, and we provide evidence-based and objective advice to demonstrate impartiality and transparency.

### Accountability

We are committed to our purpose, vision and strategic objectives, and we operate professionally in accordance with the Public Service values. We take personal responsibility for our actions and behaviours. We are empowered to show initiative and deliver high quality, timely and value-adding outcomes. We seek opportunities for continued personal and professional development.

### Collaboration

We work as a team to support each other and benefit from differing ideas, capabilities and perspectives. We consult and engage with our stakeholders to share information and points of view.

## **Respect**

We promote a diverse, healthy and safe workplace. We enable and support all staff to perform at their best and to reach their potential. We actively listen to each other and foster strong stakeholder relationships by seeking to understand different views and contributions.

## **Adding value**

We strive for excellence by being open and receptive to receiving feedback. We strive to find solutions to existing and emerging issues that meet stakeholders' needs. We embrace change and innovation, and we invest in the development of our workforce.

## **Equal employment opportunities**

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

## **Ethical procedures, values and practices**

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

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

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

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

## **Human Rights**

During FY23 all staff assisted the development of a better understanding of the Commission's human rights obligations and how to take them into account during our everyday work.

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

There were no human rights complaints received by the Commission during FY23.

## **Strategic workforce planning and performance**

As of 30 June 2023, the Commission's workforce constituted 11 full time equivalent staff. The separation rate for permanent employees was 9%.

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

Candidates for permanent employment undergo merit-based selection.

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

In 2022-23 the Commission undertook a strategic workforce review that examined the organisation's services delivery and resourcing needs. This review was undertaken with a view to understanding what resourcing the Commission required to deliver: greater support in emerging gas regions; more personalised and tailored education programs; and more frequency, extended and in person engagement for communities.

This work resulted in identification of additional resource requirements and a bid for enhanced budget for the 2023-24 financial year.

## **Employee performance management and development**

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

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

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

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

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

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

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

## **Industrial and employee relations framework**

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

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

## Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during FY23.

## Governance – risk management and accountability

### Audit and Risk Management Committee

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

During FY23, the Committee functioned with an independent Chair and an all Board membership. However, recruitment commenced in June 2023 to revise the Committee's structure and increase its independence.

The Committee now consists of an externally sourced independent Chair, one external member and two of the Commission's six Board Members. The Chief Executive Officer, Board Secretary, Policy and Projects Director and a member of the Queensland Audit Office all attended meetings as observers.

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

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

### Audit and Risk Management Committee meeting attendance

During FY23 the Committee met on three occasions with the following attendance:

| Member  | Position                | Meetings attended |
|---|-------------------------|-------------------|
| <b><i>Full Audit and Risk Management Committee meetings</i></b> |                         |                   |
| Cathy Howarth (Committee Chair 1 Jul – 23 May 2023)             | <i>Chair - External</i> | 2                 |
| Ian Langdon (Committee Member 1 Jul – Nov 2022)                 | <i>Member</i>           | 1                 |
| John Anderson (Committee Chair 23 May to 30 Jun 2023)           | <i>Chair</i>            | 1                 |
| John Anderson (Committee Member 1 Jun – 22 May 2023)            | <i>Member</i>           | 1                 |
| Jane Walker   | <i>Member</i>           | 2                 |
| Rachele Sheard  | <i>Member</i>           | 2                 |
| Rebecca Pickering   | <i>Member</i>           | 3                 |
| Shalene McClure   | <i>Member</i>           | 2                 |
| Stuart Armitage   |                         |                   |
| <b>Total full ARMC 2022-23</b>                                  |                         | <b>3</b>          |

## Information Security Management System Committee

During FY23 the Commission commenced preparations to engage external expertise to mature the Commission's Information Security Management Framework to meet directed information security requirements. The Commission has a current framework in place for managing information security and will harness the expertise of the engaged specialist to contemporise its systems and processes.

## Risk management system

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

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

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

The Commission's Board was provided with a comprehensive briefing on the Commission's risk management system as part of its induction in January 2023.

The Commission's management team collaborated quarterly during FY23 to:

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

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

## Procurement policy and procedure

The Commission is committed to advancing the principles of the Queensland Procurement Policy (QPP) 2021. The Commission ensures that its procurement activities are conducted in accordance with the QPP principles applicable to statutory bodies.

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

The Commission has complied with procurement policies and practices during FY23 and reported no conflicts of interest or related party transactions.

## Internal audit

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

In FY23, the Commission conducted the following:

- developed and implemented a forward internal audit plan;

- held regular Audit and Risk Management Committee meetings to provide assurance and assistance to the Commission Board on its risk, control and compliance framework and its external accountability requirements; and
- engaged external expertise to perform quarterly reviews to assess and report on the efficacy of internal controls and compliance with contemporary financial and governance management policies and procedures.

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

## **Financial Review**

The Queensland Audit Office (QAO) performed an external financial audit for the financial year ended 30 June 2023. The QAO's external audit plan aims to identify events that present the greatest risk of material error to the financial statements. The audit outcome concluded that there were no material mis-statements for FY23.

The Auditor-General issued an unmodified independent audit opinion in the Commission's 2022-23 financial statements.

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

Total expenditure was \$2.914 million, with the major items of expenditure being \$1.8 million of employee expenses, with supplies and services (including travel to support regional engagement activities, contractor services, and corporate service level agreements) equating to \$1.08 million).

The Commission received an unmodified audit report from the Auditor-General confirming the Commission's financial statements are a true and accurate reflection of the Commission's transactions for FY23.

## **Performance Review**

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

In June 2023, the Commission responded to the QAO request to self-assess its progress in implementing the QAO's performance audit recommendations for the 'Managing coal seam gas activities' report tabled in 2019-20, to the extent that they relate to the Commission. The QAO feedback on the Commission's self-assessment is expected during FY23-24.

## **Information systems and recordkeeping**

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

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

There were no breaches of information security during FY22-23.

# Financial Summary

## Comparison of budget and actual results

In FY22-23, the Commission's revenue exceeded expenses, resulting in an operating surplus of \$0.238 million. The table below compares budget and actual results.

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

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

|                              | 2022-2023<br>Actual | 2022-2023<br>Budget | Variance       |
|------------------------------|---------------------|---------------------|----------------|
| State Government Grant       | 2,500,000           | 2,500,000           | 0              |
| Other Revenue                | 41,503              | 6,000               | 35,503         |
| Draw down from cash reserves | 608,619             | 608,619             | 0              |
| <b>Total Revenue</b>         | <b>3,150,121</b>    | <b>3,114,619</b>    | <b>35,502</b>  |
| Employee Expenses            | 1,794,104           | 1,981,618           | 187,514        |
| Supplies and Services        | 1,075,040           | 1,089,288           | 14,248         |
| Other Expenses               | 42,613              | 44,094              | 1,480          |
| <b>Total Expenditure</b>     | <b>2,911,757</b>    | <b>3,115,00</b>     | <b>203,243</b> |
| <b>Operating Result</b>      |                     |                     | <b>238,745</b> |

|                                       |               |
|---------------------------------------|---------------|
| <b>State Government Grant / Total</b> | <b>79.36%</b> |
|---------------------------------------|---------------|

|  |               |
|--|---------------|
| <b>Employee Expenses / Total Expenditure</b> | <b>61.63%</b> |
|--|---------------|



# **GasFields Commission Queensland Financial Statements**

**for the year ended 30 June 2023**

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# GasFields Commission Queensland

## Financial Statements 2022-23

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### General Information

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

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

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

Level 15, 53 Albert Street  
BRISBANE QLD 4000

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

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

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

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# GasFields Commission Queensland

## Statement of Comprehensive Income for the year ended 30 June 2023

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|  | Notes | 2023<br>\$'000 | 2022<br>\$'000 |
|--|-------|----------------|----------------|
| <b>OPERATING RESULT</b>                  |       |                |                |
| <b>Income</b>                            |       |                |                |
| Grants and other contributions           | 2     | 2,500          | 2,500          |
| Interest                                 |       | 41             | 8              |
| <b>Total Income</b>                      |       | <b>2,541</b>   | <b>2,508</b>   |
| <b>Expenses</b>                          |       |                |                |
| Employee expenses                        | 3     | 1,800          | 1,530          |
| Supplies and services                    | 6     | 1,076          | 978            |
| Depreciation                             |       | 5              | 7              |
| Other expenses                           |       | 33             | 32             |
| <b>Total Expenses</b>                    |       | <b>2,914</b>   | <b>2,547</b>   |
| <b>Operating Result</b>                  |       | <b>(373)</b>   | <b>(39)</b>    |
| <b>Total Comprehensive Income/(Loss)</b> |       | <b>(373)</b>   | <b>(39)</b>    |

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

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# GasFields Commission Queensland

## Statement of Financial Position as at 30 June 2023

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|                                  | Notes | 2023<br>\$'000 | 2022<br>\$'000 |
|----------------------------------|-------|----------------|----------------|
| <b>Current Assets</b>            |       |                |                |
| Cash and cash equivalents        | 7     | 446            | 788            |
| Other current assets             |       | 47             | 55             |
| Receivables                      |       | 14             | 22             |
| <b>Total Current Assets</b>      |       | <b>507</b>     | <b>865</b>     |
| <b>Non Current Assets</b>        |       |                |                |
| Plant and equipment              |       | 3              | 8              |
| <b>Total Non Current Assets</b>  |       | <b>3</b>       | <b>8</b>       |
| <b>Total Assets</b>              |       | <b>510</b>     | <b>873</b>     |
| <b>Current Liabilities</b>       |       |                |                |
| Payables                         | 8     | 119            | 99             |
| Accrued employee benefits        | 9     | 155            | 165            |
| <b>Total Current Liabilities</b> |       | <b>274</b>     | <b>264</b>     |
| <b>Total Liabilities</b>         |       | <b>274</b>     | <b>264</b>     |
| <b>Net Assets</b>                |       | <b>236</b>     | <b>609</b>     |
| <b>Equity</b>                    |       |                |                |
| Accumulated surplus              |       | 236            | 609            |
| <b>Total Equity</b>              |       | <b>236</b>     | <b>609</b>     |

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

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## **GasFields Commission Queensland**

### **Statement of Changes in Equity as at 30 June 2023**

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|                                   | <b>Accumulated<br/>Surplus<br/>\$'000</b> |
|-----------------------------------|---|
| <b>Balance as at 1 July 2021</b>  | 648                                       |
| Operating Result                  | (39)                                      |
| <b>Balance as at 30 June 2022</b> | <b>609</b>                                |
| <b>Balance as at 1 July 2022</b>  | 609                                       |
| Operating Result                  | (373)                                     |
| <b>Balance as at 30 June 2023</b> | <b>236</b>                                |

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

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# GasFields Commission Queensland

## Statement of Cash Flows for the year ended 30 June 2023

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|   | <b>2023</b>   | <b>2022</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Cash flows from operating activities</b>                             |               |               |
| <i>Inflows:</i>   |               |               |
| Grants  | 2,500         | 2,500         |
| GST input tax credits from ATO  | 17            | 6             |
| Other   | 41            | 8             |
| <i>Outflows:</i>  |               |               |
| Employee expenses   | (1,810)       | (1,473)       |
| Supplies and services   | (1,056)       | (1,017)       |
| GST paid to suppliers   | (9)           | (20)          |
| Other   | (25)          | (38)          |
|   | <hr/>         | <hr/>         |
| <b>Net cash used in operating activities</b>                            | <b>(342)</b>  | <b>(34)</b>   |
|   | <hr/>         | <hr/>         |
| <b>Net decrease in cash held</b>  | <b>(342)</b>  | <b>(34)</b>   |
|   | <hr/>         | <hr/>         |
| <b>Cash and cash equivalents at the beginning of the financial year</b> | <b>788</b>    | <b>822</b>    |
|   | <hr/>         | <hr/>         |
| <b>Cash and cash equivalents at the end of the financial year</b>       | <b>446</b>    | <b>788</b>    |
|   | <hr/>         | <hr/>         |

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

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# ***GasFields Commission Queensland***

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23**

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| Note 10: | Contingencies                              |
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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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### 1. Basis of Financial Statement Preparation

#### Objectives and Principal Activities of the Commission

These financial statements cover the GasFields Commission Queensland (the Commission). The Commission is an independent statutory body established under the *GasFields Commission Act 2013*. The Commission does not control other entities, the financial statements are for the Commission as an individual entity.

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

The Commission is responsible for delivering the following legislative functions:

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

#### (a) Compliance with Prescribed Requirements

GasFields Commission Queensland has prepared these financial statements in compliance with section 62(1) of the *Financial Accountability Act 2009* (the Act) and section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

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

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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

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

#### (b) The Reporting Entity

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

#### (c) Taxation

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

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

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

#### (e) Other Presentation Matters

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

Comparatives - Comparative information reflects the audited 2021-22 financial statements.

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

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

No new accounting standards or interpretations that apply to the Commission for the first time in 2022-23 had any material impact on the financial statements.

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

No accounting pronouncements were early adopted in the 2022-23 financial year.

##### Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2022-23 financial year.

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

|  | 2023<br>\$'000 | 2022<br>\$'000 |
|--|----------------|----------------|
| <b>2. Grants and Other Contributions</b>   |                |                |
| Contributions from Government  | 2,500          | 2,500          |
| <b>Total</b>   | <b>2,500</b>   | <b>2,500</b>   |
| <b>Accounting Policy</b>   |                |                |
| Grants and contributions are non-reciprocal transactions where the Commission does not directly give approximately equal value to the grantor. As the grant does not contain sufficiently specific performance obligations, the grant is accounted for under AASB 1058 <i>Income of Not-for-Profit Entities</i> and revenue is recognised upon receipt of grant funding. |                |                |
| <b>3. Employee Expenses</b>  |                |                |
| <b>Employee Benefits</b>   |                |                |
| Wages and salaries   | 1,385          | 1,174          |
| Employer superannuation contributions  | 185            | 142            |
| Annual leave expense   | 125            | 146            |
| Long service leave levy  | 37             | 30             |
| <b>Employee Related Expenses</b>   |                |                |
| Payroll tax *  | 22             | (44)           |
| Other employee related expenses  | 46             | 82             |
| <b>Total</b>   | <b>1,800</b>   | <b>1,530</b>   |
|  | <b>2023</b>    | <b>2022</b>    |
| Number of employees:   | 11             | 11             |

\* In 2020-21 the Commission was under the payroll tax (PRT) threshold for majority of the year and were refunded \$40k in their June 2021 Annual PRT return, which was receipted in October 2021. They were eligible for a deduction for the entire amount accrued in the December 2021 return and only recorded a payable of \$2.6k in their June 2022 Annual return. This resulted in an overall negative balance for the prior year payroll tax expenses.

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

### Accounting Policies

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

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

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

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

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

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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

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

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

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

#### Superannuation

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

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

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

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

The following details for non-ministerial key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during 2022-23 and 2021-22. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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

#### **KMP Remuneration Policies**

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

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

Remuneration expenses for key management personnel comprises the following components:

Short term employee expenses which include:

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

# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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

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

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

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

No performance bonuses were paid to any key management personnel.

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

#### Remuneration Expenses

1 July 2022 – 30 June 2023

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

1 July 2021 – 30 June 2022

| Position                                    | Short Term Employee Expenses |                                 | Long Term Employee Expenses | Post-Employment Expenses | Termination Benefits | Total Expenses |
|---|------------------------------|---------------------------------|-----------------------------|--------------------------|----------------------|----------------|
|   | Monetary Expenses<br>\$'000  | Non-Monetary Benefits<br>\$'000 | \$'000                      | \$'000                   | \$'000               | \$'000         |
| Chief Executive Officer                     | 253                          | 9                               | 6                           | 28                       | -                    | 296            |
| Chair                                       | 22                           | -                               | -                           | 2                        | -                    | 24             |
| Commissioner                                | 6                            | -                               | -                           | -                        | -                    | 6              |
| Commissioner                                | 5                            | -                               | -                           | -                        | -                    | 5              |
| Commissioner                                | 5                            | -                               | -                           | -                        | -                    | 5              |
| Audit and Risk Management Committee Chair * | 1                            | -                               | -                           | -                        | -                    | 1              |
| <b>Total Remuneration</b>                   | <b>292</b>                   | <b>9</b>                        | <b>6</b>                    | <b>30</b>                | <b>-</b>             | <b>337</b>     |

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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### 5. Related Party Transactions

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

There were no transactions with people or entities related to our KMP in 2022-23.

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

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

The Commission transacts with the Department of Energy and Public Works for office accommodation services (Queensland Government Accommodation Office) and Qfleet vehicle services (refer Note 6).

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

### 6. Supplies and Services

|                           | 2023<br>\$'000 | 2022<br>\$'000 |
|---------------------------|----------------|----------------|
| Contractors               | 457            | 383            |
| Corporate service charges | 172            | 167            |
| Office accommodation      | 134            | 175            |
| Repairs and maintenance   | 106            | 126            |
| Motor Vehicle             | 44             | 39             |
| Travel                    | 41             | 27             |
| Administration costs      | 38             | 18             |
| Communications            | 29             | 18             |
| External audit fees       | 27             | 17             |
| Advertising and promotion | 16             | 4              |
| Minor plant and equipment | 6              | 1              |
| Stakeholder Engagement    | 6              | 3              |
| <b>Total</b>              | <b>1,076</b>   | <b>978</b>     |

#### Lease Expense

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

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

|                                     | 2023<br>\$'000 | 2022<br>\$'000 |
|-------------------------------------|----------------|----------------|
| <b>7. Cash and Cash Equivalents</b> |                |                |
| Cash at bank                        | 446            | 788            |
| <b>Total</b>                        | <b>446</b>     | <b>788</b>     |

#### Accounting Policy

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

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# GasFields Commission Queensland

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2022-23

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| 8. Payables               | 2023       | 2022      |
|---------------------------|------------|-----------|
|                           | \$'000     | \$'000    |
| Trade and other creditors | 39         | 39        |
| Accruals                  | 80         | 60        |
| <b>Total</b>              | <b>119</b> | <b>99</b> |

### Accounting Policy

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

### 9. Accrued Employee Benefits

|                                 | 2023       | 2022       |
|---------------------------------|------------|------------|
|                                 | \$'000     | \$'000     |
| <i>Current</i>                  |            |            |
| Provision for annual leave      | 129        | 148        |
| Salary and wages payable        | 7          | -          |
| Accrued leave loading           | 10         | 8          |
| Long service leave levy payable | 9          | 9          |
| <b>Total</b>                    | <b>155</b> | <b>165</b> |

### Accounting Policy

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

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

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

### 10. Contingencies

There are no legal or any other contingencies that are known to the Commission at 30 June 2023.

The Commission has not been subject to, and is not aware of any pending legal actions, litigations or any other court matters as of 30 June 2023.

### 11. Events Occurring After Balance Date

The Commission is not aware of any post balance date events.

**Management Certificate  
for GasFields Commission Queensland**

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62 (1)(b) of the Act we certify that in our opinion:

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

We acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



.....  
**John Anderson**  
Chair  
GasFields Commission Queensland

Date: 29/08/23 .....



.....  
**Warwick Squire**  
CEO  
GasFields Commission Queensland

Date: 29/08/23 .....

## INDEPENDENT AUDITOR'S REPORT

To the Board of GasFields Commission Queensland

### Report on the audit of the financial report Opinion

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

In my opinion, the financial report:

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

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

### Basis for opinion

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

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

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

### Other information

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

Those charged with governance are responsible for the other information.

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

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

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

I have nothing to report in this regard.

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

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

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

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

#### **Statement**

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

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.'

#### **Prescribed requirements scope**

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

*mluwinga*

Martin Luwina  
as delegate of the Auditor-General

29 August 2023  
Queensland Audit Office  
Brisbane

# Glossary

|                      |   |
|----------------------|---|
| <b>APPEA</b>         | Australian Petroleum Production & Exploration Association         |
| <b>ARMC</b>          | Audit and Risk Management Committee                               |
| <b>CAA</b>           | Corporate Administration Agency                                   |
| <b>CCA</b>           | Conduct and Compensation Agreement                                |
| <b>CC BY</b>         | Creative Commons Attribution 4.0 International licence            |
| <b>CLC</b>           | Community Leaders Council   |
| <b>CSG</b>           | Coal Seam Gas   |
| <b>DES</b>           | Department of Environment and Science                             |
| <b>Resources</b>     | Department of Resources   |
| <b>EDM</b>           | Electronic Direct Mail  |
| <b>FTE</b>           | Full-Time Equivalent  |
| <b>FY23</b>          | Financial Year 2022-23  |
| <b>GFCQ</b>          | GasFields Commission Queensland                                   |
| <b>ISMS</b>          | Information Security Management System                            |
| <b>LCQ</b>           | Land Court of Queensland  |
| <b>OGIA</b>          | Office of Groundwater Impact Assessment                           |
| <b>OLAO</b>          | Office of the Land Access Ombudsman                               |
| <b>PAA</b>           | Priority Agricultural Area  |
| <b>PLA</b>           | Priority Living Area  |
| <b>QAO</b>           | Queensland Audit Office   |
| <b>QGEA</b>          | Queensland Government Enterprise Architecture                     |
| <b>QPP</b>           | Queensland Procurement Policy                                     |
| <b>RIDA</b>          | Regional Interest Development Approval                            |
| <b>RPI Act</b>       | <i>Regional Planning Interests Act 2014</i>                       |
| <b>SAG</b>           | Stakeholder Advisory Group  |
| <b>SCA</b>           | Strategic Cropping Area   |
| <b>SRM</b>           | GasFields Commission's Stakeholder Relationship Management System |
| <b>SSAG</b>          | Surat Stakeholder Advisory Group                                  |
| <b>The Act</b>       | <i>Gasfields Commission Act 2013</i>                              |
| <b>The Board</b>     | GasFields Commission Board  |
| <b>The Committee</b> | GasFields Commission Audit and Risk Management Committee          |

# Compliance Checklist

| Summary of requirement                          |  | Basis for requirement   | Annual report reference |
|---|--|---|-------------------------|
| Letter of compliance                            | <ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul> | ARRs – section 7  | Page 4                  |
| Accessibility                                   | <ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>  | ARRs – section 9.1  | Page 5<br>Page 51       |
|   | <ul style="list-style-type: none"> <li>Public availability</li> </ul>  | ARRs – section 9.2  | Page 3                  |
|   | <ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>  | <i>Queensland Government Language Services Policy</i><br>ARRs – section 9.3 | Page 3                  |
|   | <ul style="list-style-type: none"> <li>Copyright notice</li> </ul>   | <i>Copyright Act 1968</i><br>ARRs – section 9.4                             | Page 3                  |
|   | <ul style="list-style-type: none"> <li>Information Licensing</li> </ul>  | <i>QGEA – Information Licensing</i><br>ARRs – section 9.5                   | Page 3                  |
| General information                             | <ul style="list-style-type: none"> <li>Introductory Information</li> </ul>   | ARRs – section 10   | Page 8                  |
| Non-financial performance                       | <ul style="list-style-type: none"> <li>Government’s objectives for the community and whole-of-government plans/specific initiatives</li> </ul>     | ARRs – section 11.1   | Page 11                 |
|   | <ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>   | ARRs – section 11.2   | Page 12                 |
|   | <ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>   | ARRs – section 11.3   | NA                      |
| Financial performance                           | <ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>   | ARRs – section 12.1   | Page 32                 |
| Governance – management and structure           | <ul style="list-style-type: none"> <li>Organisational structure</li> </ul>   | ARRs – section 13.1   | Page 23                 |
|   | <ul style="list-style-type: none"> <li>Executive management</li> </ul>   | ARRs – section 13.2   | Page 23                 |
|   | <ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>  | ARRs – section 13.3   | NA                      |
|   | <ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>   | <i>Public Sector Ethics Act 1994</i><br>ARRs – section 13.4                 | Page 27                 |
|   | <ul style="list-style-type: none"> <li>Human Rights</li> </ul>   | <i>Human Rights Act 2019</i><br>ARRs – section 13.5                         | Page 27                 |
|   | <ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>   | ARRs – section 13.6   | Page 26                 |
| Governance – risk management and accountability | <ul style="list-style-type: none"> <li>Risk management</li> </ul>  | ARRs – section 14.1   | Page 30                 |
|   | <ul style="list-style-type: none"> <li>Audit committee</li> </ul>  | ARRs – section 14.2   | Page 29                 |
|   | <ul style="list-style-type: none"> <li>Internal audit</li> </ul>   | ARRs – section 14.3   | Page 30                 |
|   | <ul style="list-style-type: none"> <li>External scrutiny</li> </ul>  | ARRs – section 14.4   | Page 31                 |
|   | <ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>  | ARRs – section 14.5   | Page 31                 |
|   | <ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>   | ARRs – section 14.6   | Page 31                 |

| Summary of requirement              | Basis for requirement  | Annual report reference   |   |
|-------------------------------------|--|---|---|
| <b>Governance – human resources</b> | <ul style="list-style-type: none"> <li>• <b>Strategic workforce planning and performance</b></li> </ul>  | ARRs – section 15.1   | Page 28   |
|                                     | <ul style="list-style-type: none"> <li>• <b>Early retirement, redundancy and retrenchment</b></li> </ul> | Directive No.04/18<br><i>Early Retirement, Redundancy and Retrenchment</i><br>ARRs – section 15.2 | Page 29   |
| <b>Open Data</b>                    | <ul style="list-style-type: none"> <li>• <b>Statement advising publication of information</b></li> </ul> | ARRs – section 16   | Page 3  |
|                                     | <ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>                                 | ARRs – section 31.1   | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
|                                     | <ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>                               | ARRs – section 31.2   | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
|                                     | <ul style="list-style-type: none"> <li>• <b>Queensland Language Services Policy</b></li> </ul>           | ARRs – section 31.3   | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
| <b>Financial statements</b>         | <ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>         | FAA – section 62<br>FPMS – sections 38, 39 and 46<br>ARRs – section 17.1                          | Page 33   |
|                                     | <ul style="list-style-type: none"> <li>• <b>Independent Auditor’s Report</b></li> </ul>                  | FAA – section 62<br>FPMS – section 46<br>ARRs – section 17.2                                      | Page 48   |

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

