

Annual Report 2023-24



Queensland
**Human Rights
Commission**

Annual report 2023-24

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Letter of compliance

30 August 2024

The Honourable Yvette D'Ath MP

Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence

1 William Street
Brisbane QLD 4000

Dear Attorney-General,

I am pleased to present the Annual Report 2023-24 and financial statements for the Queensland Human Rights Commission.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at Appendix A of this annual report or accessed at www.qhrc.qld.gov.au.

Yours sincerely,



Scott McDougall

Commissioner

Queensland Human Rights Commission

Commissioner's foreword

The past twelve months have been a period of strong delivery for the Queensland Human Rights Commission, as we continue to deliver outcomes and services to Queenslanders as well as progressing work towards the prevention of discrimination, harassment and vilification in Queensland.

In April 2023, the Queensland Government accepted in-principle all recommendations of the Commission's report "*Building belonging: Review of Queensland's Anti-Discrimination Act 1991*". Those recommendations included a key reform to see Queensland shift focus to prevention, that is to promote compliance with the Anti-Discrimination Act by seeking to prevent discrimination and sexual harassment before it occurs.

Throughout 2023-24, the Commission made organisational preparations to implement a shift to prevention. Funding to support these changes was confirmed by the Queensland Government in June 2024, and the Commission will roll them out in 2024-25. The funding will allow the Commission to finalise staffing and other organisational arrangements that will deliver a stronger service to all Queenslanders in coming years.

This year, the Commission received 1432 complaints and finalised 1496 complaints. This is an excellent outcome. The Commission continues to seek ways to reduce extended waiting times for assessing complaints after lodgement. We have trialled an early resolutions process, with strong results to support a broader implementation. Increased permanent staffing will also have a positive impact on waiting times.

Our education team delivered 304 training sessions to nearly 5000 people across Queensland. This included a substantial series on sexual harassment and the implementation of new federal Respect@Work legislation. Education is an essential element of prevention and the Commission will be undertaking a review of our services in the coming year to ensure we are reaching as many organisations and people as possible.

Prevention is also about systemic change. The Commission's legal, policy and research outputs work to embed a culture of human rights across Queensland. This year, we commenced a project with the Queensland Police Service to review diversity and inclusion in the QPS. This project is an important example of the independent, collaborative and outcomes-focused work required to shift the dial on discrimination, harassment and vilification in our state.

At the time of writing, the Queensland Government has introduced the Respect at Work and Other Matters Amendment Bill 2024 to Parliament. This Bill contains important protections from discrimination for people who need it most, including victim-survivors of domestic and family violence and people experiencing homelessness. It also would introduce a positive duty on public and private entities to do all they reasonably can to prevent discrimination and



harassment before it happens. These are key reforms for Queensland and will mark a fundamental change in how the Commission approaches its purpose, of protecting and promoting freedom, respect, equality and dignity for all people in Queensland.

Scott McDougall
Queensland Human Rights Commissioner

About the Commission

The Commission is an independent statutory body established under the *Anti-Discrimination Act 1991*. We are accountable to Parliament through the Attorney-General and Minister for Justice.

Our operational objectives are directly aligned to the objectives of our governing legislation. Through our work, we contribute to the whole-of-government objectives of 'be a responsive government' and 'keep communities safe', while also delivering on our independent objectives. The ways in which we deliver services, develop and support staff, and engage with the community also reflect the Queensland public service values of putting customers first, translating ideas into action, unleashing potential, being courageous, and empowering people.

We are led by the Human Rights Commissioner, who is appointed under section 238 of the Anti-Discrimination Act by the Governor in Council, and reports to the Queensland Parliament through the Attorney-General and Minister for Justice.

A chart showing the Commission's organisational structure is available in Appendix D of this report.

We have four offices, located in Brisbane, Rockhampton, Townsville and Cairns, which deliver services to the Queensland community. Each regional office performs a variety of functions, including dispute resolution and complaint management, training, community engagement and provision of information services directly to the public. The Brisbane office is also responsible for executive, legal and corporate services.

Our vision

A Queensland where human rights are real for everyone.

Our purpose

To protect and promote freedom, respect, equality and dignity.

Our services

Our services include:

- providing an expert dispute resolution service for discrimination and human rights complaints
- helping people understand their rights and responsibilities through our statewide enquiry service
- training businesses, government and the community
- supporting the development of policy and legislation to better protect rights



- increasing public understanding and discussion of human rights and responsibilities through our community engagement, education programs and communications.

Dispute resolution and complaint management

Our functions under the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* include impartial dispute resolution of complaints.

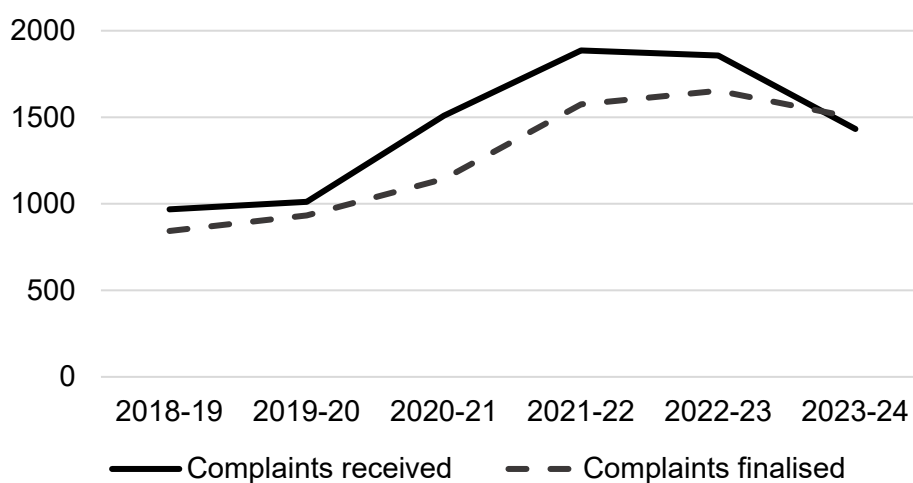
Complaints we received

This year, 1432 complaints were received across the state. This figure is significantly less than the 1860 received the previous year, returning to a rate more comparable to the number we received in 2020-21.

The Commission received significantly fewer COVID-19 related complaints during 2023-24, and this largely drove the overall reduction in complaints.

The Commission finalised 1496 complaints, making 2023-24 the first time in over 5 years that we finalised more complaints than we received.

Figure 1: Total complaints received 2017-18 to 2023-24



Note: Complaints are not always finalised in the year they are lodged with the Commission.

Complaints we are able to deal with

The complaints we are able to deal with are defined by legislation, which contains criteria complaints must meet in order to be accepted.

We deal with complaints about:

- discrimination, sexual harassment, victimisation, vilification, and other contraventions of the *Anti-Discrimination Act 1991*;
- reprisal under the *Public Interest Disclosure Act 2010*, enabling people to resolve their complaints through the Commission's process as an alternative to pursuing court proceedings; and
- unreasonable limitations of human rights by public entities under the *Human Rights Act 2019*.

"I thought the process was fair to all parties. Our voices were heard during the process" – complaint party

Our dispute resolution process

Each complaint lodged with us is assessed by a conciliator to see if it is a complaint covered by our governing legislation. This involves a thorough examination of the allegations contained in the complaint to determine whether, if proven, they would amount to conduct covered by the legislation.

Those that meet the criteria and definitions under the relevant legislation are accepted for dispute resolution. Not all complaints lodged with us are complaints we are able to deal with and attempt to resolve. Reasons for this can include allegations not being covered by the legislation, not being made within the legislated time limits, or the complainant having made a previous complaint about the same allegations.

We are not a court or tribunal and do not have the power to determine whether or not a breach of the Act/s has occurred. Our role is to help the parties involved in the complaint resolve their dispute.

We attempt to resolve complaints accepted under the Anti-Discrimination Act through conciliation conferences. We also commenced a trial of early resolution in 2023-24. While conciliation has many benefits, we recognise that with the increasing numbers of complaints received, and broad range of people engaging with our complaints service, there is an increasing need for flexibility in our process so it is fit for purpose for all parties.

The trial of early resolution processes for complaints is aimed at further developing this flexibility. The trial focusses on outcomes and is being trialled in situations where the Commission can facilitate efficient and productive discussions with the parties.

Both parties need to agree to be involved in the early resolution process and commit to discussing potential solutions to resolve the complaint. Parties retain the option to resolve the complaint through a conciliation agreement. The trial has already seen good results and received positive feedback from parties, with several complaints resolved in a matter of weeks or even days from lodgement.

“By far the easiest, quickest way a complaint can be resolved. Surprised by how efficient the whole process was - a simple matter resolved in a simple way.” – complaint party involved in early resolution trial

The Human Rights Act is more flexible and empowers us to attempt to resolve human rights complaints by taking appropriate reasonable action, which can include conducting preliminary investigations, requesting submissions from public entities, and conducting early negotiations and conciliation conferences.

Dispute resolution processes are managed by a conciliator from the Commission. Our conciliators are impartial third parties in this process and do not take sides or advocate for either party, but ensure the process is fair, safe and consistent with the relevant Act, and assist the parties to come to resolution. Conciliators have specialist knowledge about human rights and discrimination under the Acts. They will help the parties understand their rights and responsibilities under the Acts, which may include explaining the law, point out the strengths and weaknesses of the complaint and the response, tell all the parties about previous cases and the range of possible outcomes if the complaint does not resolve at conciliation, and make suggestions or give options for resolving the complaint.

For Anti-Discrimination Act complaints unable to reach resolution, the complainant can choose to proceed to tribunal – the Queensland Industrial Relations Commission for work-related matters, and the Queensland Civil and Administrative Tribunal for all other matters.

Should a Human Rights Act complaint against a public entity be unconciliable, the Commissioner may report on actions the entity should take to ensure its acts and decisions are compatible with human rights. Unresolved complaints accepted under the Human Rights Act are unable to proceed to a tribunal.

It is possible for complaints to be covered by both the Human Rights and Anti-Discrimination Acts. In most of these cases, the complaint is dealt with under the Anti-Discrimination Act, even though it also contains allegations relating to human rights breaches. In this report we refer to complaints by which Act they are dealt with under.

Complaints we finalised

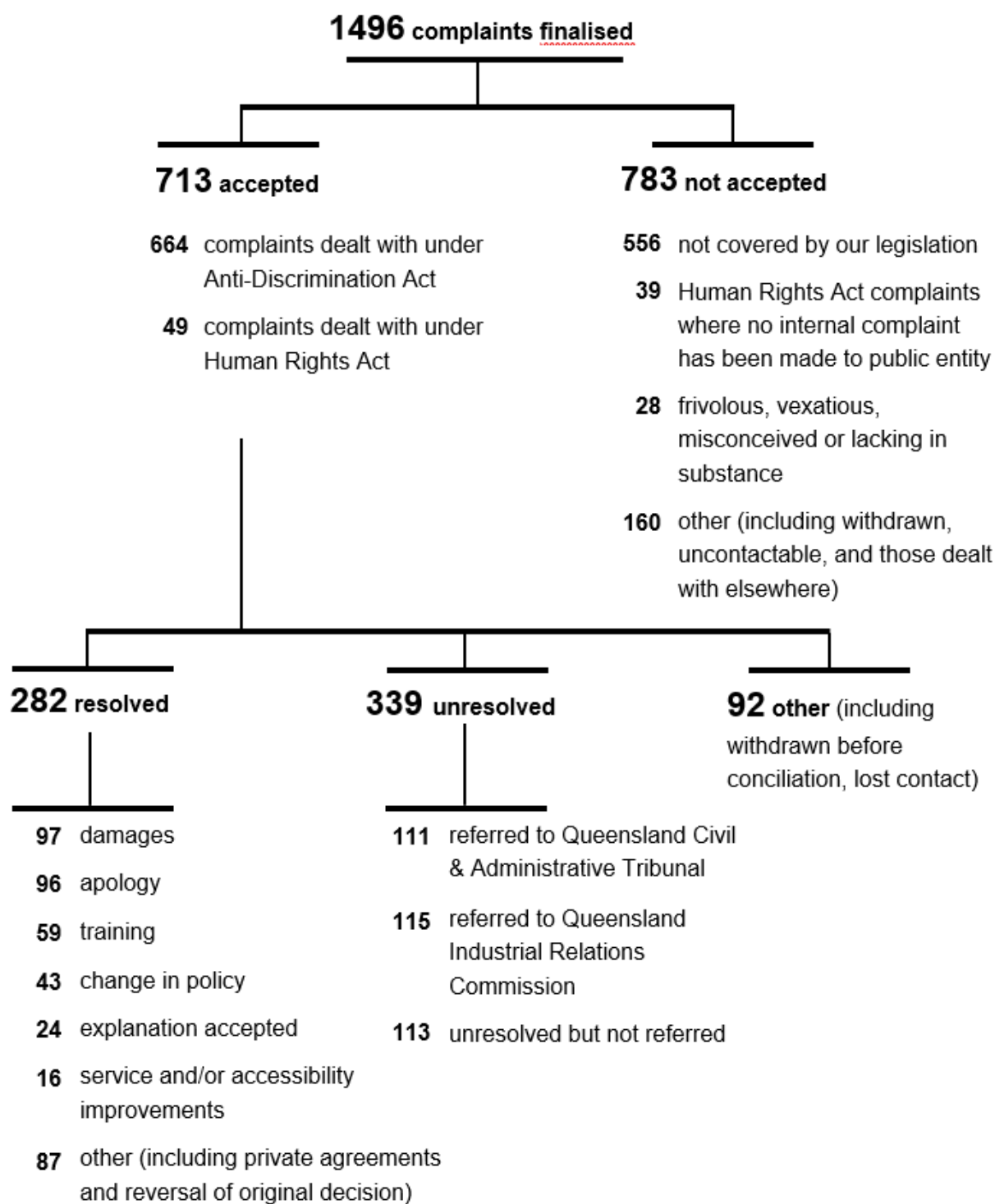
We finalised 1496 complaints this year, down from 1674 last year.

A finalised complaint is one which has been dealt with to conclusion, either through our dispute resolution process or through rejection and closure of the complaint file.

The continuing high numbers of complaints being lodged with the Commission means extended delays have continued in assessing complaints after lodgement. As a result, many of the complaints dealt with this financial year were lodged the previous year.

“Satisfaction has nothing to do with the outcome, it could have gone either way, but the way in which [conciliator] engaged with me with such humanity and respect as a person with physical and mental disabilities was outstanding. [Conciliator] went above and beyond.” – complaint party

Figure 2: Outcomes of complaints finalised in 2023-24



Accepted complaints: discrimination

Discrimination complaints under the *Anti-Discrimination Act 1991* involve allegations of less favourable treatment based on a protected attribute occurring in an area of public life covered by the Act.

Attributes

Discrimination complaints can only be accepted if the discrimination is based on one of the listed attributes protected under the Act.

The breakdown of accepted discrimination complaints by attribute is shown in Table 1 on the following page.

Impairment (disability) discrimination continues to be the most commonly accepted complaint, with 368 accepted complaints this year (up from last year's 328). This year 163 of the complaints of impairment discrimination were in the area of work. Impairment discrimination is the basis for the highest number of complaints under each area covered by the Act.

Complaints involving family responsibilities increased by 22% this year while those relating to pregnancy, sex and sexuality discrimination close to doubled. Complaints about race discrimination increased by 30%, and gender identity complaints tripled from 7 to 21. From 29 April 2024, discrimination on the grounds of sex characteristics has also been protected under the Act, but no complaints regarding this new attribute were received and finalised by the end of June 2024.

Areas

Under the Act, for discrimination to be unlawful it must take place in one of 9 prescribed areas of public life. The number of complaints we accepted about discrimination are broken down by attribute and area in Table 1.

The number and proportion of work-related complaints shows workplace fairness continues to be the most significant area of people's lives in relation to conduct covered by the Anti-Discrimination Act.

*This year **51%** of accepted discrimination complaints arose in the workplace or when seeking work, up from 43% last year.*

The number of accepted complaints about discrimination in goods and services (143) dropped this year and are almost back to pre-pandemic levels, after a wave of increases in this area due to large numbers of complaints from people unable to comply with directions to wear face masks.

Complaints about discrimination in education rose slightly this year, mostly due to an increase in the number of impairment discrimination complaints in this area. The numbers of discrimination complaints regarding other areas of activity remained relatively stable this year.

Table 1: Accepted and finalised discrimination complaints by attribute and area 2023-24

	Area							
	Work	Goods & services	State laws & programs	Education	Accom	Super & insurance	Club m'ship & affairs	% of accepted discrim complaints alleging this breach
Impairment	163	95	59	52	18	2	1	59
Race	53	19	13	5	12	1	2	16
Sex	80	9	5	2	1		1	15
Family responsibility	44	4	3		1			8
Religion	12	7	3	6			1	4
Age	19	6			4	1	1	5
Pregnancy	26	1	1					5
Sexuality	13	6	1	4	2		1	4
Parental status	6	2	3					2
Relationship status	3	2	1					1
Trade union activity	3							<1
Gender identity	6	8	2	3	4			3
Breastfeeding	4	1	2					1
Lawful sexual activity								
Political belief/activity	2	3						<1
% of accepted discrim complaints alleging this breach	51	23	13	11	6	<1	<1	

Note: Percentages in this table have been rounded to the nearest whole percentage point.

Note: Each complaint can identify more than one breach.

Accepted complaints: other breaches of the Anti-Discrimination Act

As well as discrimination, the Anti-Discrimination Act makes other kinds of discriminatory conduct unlawful. Complaints about these breaches are dealt with in the same way as other Anti-Discrimination Act complaints.

Sexual harassment

*We accepted **95 complaints** about sexual harassment this year, a return to pre-COVID levels after this rate almost halved during the pandemic.*

Sexual harassment is unwelcome sexual behaviour such as comments about a person's body and/or sex life, telling lewd jokes to or about a person, requests for sex, sending sexualised emails and texts, showing pornographic pictures and/or videos, sexual assault and even rape.

Unlike discrimination or human rights complaints, sexual harassment complaints can be made about harassment that happens anywhere, not just in prescribed areas. Most sexual harassment complaints we receive however are about the workplace – in 2023-24 they accounted for over 80% of the sexual harassment complaints we dealt with and this has been the case for several years.

Vilification

*There were **28 accepted complaints** of vilification in 2023-24, compared with 23 last year.*

This year 22 complaints were about racial vilification while 5 were about sexuality vilification, and 1 was about gender identity. We did not deal with any complaints about religious vilification, or about vilification on the basis of sex characteristics which was made unlawful from 29 April 2024.

To make a complaint of vilification, a complainant must provide information to allege that others have been publicly encouraged to hate, severely ridicule or have severe contempt for them, or threaten harm to them or their property. Complaints can only be made about vilification on the basis of the complainant's race, religion, sexuality, sex characteristics or gender identity.

Victimisation

Victimisation complaints arise where a complainant or witness feels they have been poorly treated for being involved in a complaint.

Victimisation complaints increased from 66 accepted complaints last year to 111 this year.

As with sexual harassment, most accepted victimisation complaints were in relation to the workplace. Because of the continuing relationship between the employer and their employees, there is more opportunity for victimisation complaints to arise after a person makes an initial complaint at work, compared to other areas. Fear of victimisation is also a reason why complainants are sometimes reluctant to lodge complaints until after they leave the workplace, or at all.

Unnecessary questions

Asking for information which can be used to discriminate against a person is unlawful, unless it is genuinely required for a non-discriminatory reason.

Complaints about this conduct generally arise in relation to seeking employment – for example, applicants being asked in application forms or interviews for information such as their age or gender when it is irrelevant to their capacity to perform in the role.

We dealt with 64 complaints about unnecessary requests for information in 2023-24. While this number is almost identical to last year's 63 complaints, we have seen a steady increase in these complaints over the past five years.

Reprisal for Public Interest Disclosure

Complainants alleging they have been caused a detriment because of making a public interest disclosure under the *Public Interest Disclosure Act 2010* are able to make a complaint to the Commission to be dealt with under the *Anti-Discrimination Act 1991*. Complaints about this remained relatively steady at 5 complaints this year compared to 4 the previous year.

"[Conciliator] was incredible and very knowledgeable. [They were] fair and encouraged both parties to consider each side's strengths and weaknesses. My ability to take a break from proceedings was helpful" – complaint party

Accepted complaints: human rights

Complaints about human rights can be made about unreasonable limitations on human rights by public entities.

The complaint must be in relation to one of the 23 rights protected by the Human Rights Act and can only be made in relation to public entities. Under the Act, a public entity is one providing services to and for Queenslanders, including state and local governments, emergency services, public schools and public hospitals, NDIS providers, and organisations providing services on behalf of the state. Federal government departments and agencies are not covered by the Act, nor are private businesses (unless they are providing services on behalf of the state).

Table 2 on the following page shows the number of human rights complaints that were accepted and finalised this year, by right. This includes complaints dealt with under the Anti-Discrimination Act which also contain allegations covered by the Human Rights Act. These are referred to as ‘piggy-back’ complaints. Due to the different options available for complainants under the Anti-Discrimination Act – for example, being able to refer an unresolved complaint to a tribunal for a binding decision – many complainants with allegations covered by both Acts elect to have their issue dealt with under the Anti-Discrimination Act. Most complaints dealt with under the Human Rights Act are therefore solely about human rights and do not have a discrimination component.

The highest number of human rights complaints accepted this year again engaged the right to recognition and equality before the law. This right is about fair treatment and non-discrimination. Many discrimination complaints made about public entities will also be a complaint about the right to recognition and equality before the law, which explains the relatively high number of human rights complaints which engage this right.

“[Conciliator] listened to me in the most caring manner. I shall never forget this transition from being ignored and mistreated to being understood and comforted. My specific needs to be heard and understood were met by the conciliator who treated me with respect and consideration. I felt like a citizen again...thanks to this process I was heard”. – complaint party

Table 2: Accepted and finalised human rights complaints by right 2023-24

Right	% of accepted and finalised human rights complaints	Total number of accepted and finalised complaints alleging a breach of this right	Dealt with under Human Rights Act	Dealt with under Anti-Discrimination Act
Recognition and equality before the law	82	214	11	203
Privacy and reputation	38	101	20	81
Freedom of expression	16	43	22	21
Protection from torture & cruel, inhuman or degrading treatment	13	35	5	30
Protection of families and children	13	34	8	26
Right to education	11	30	3	27
Humane treatment when deprived of liberty	9	25	12	13
Right to health services	8	20	7	13
Cultural rights – Aboriginal people & Torres Strait Islander peoples	4	11	2	9
Property rights	4	10	5	5
Freedom of thought, conscience, religion and belief	3	8	0	8
Right to liberty and security of person	3	8	1	7
Taking part in public life	2	6	1	5
Cultural rights – general	2	5	0	5
Freedom of movement	2	5	0	5
Right to life	1	4	2	2
Fair hearing	<1	2	0	2
Rights in criminal proceedings	<1	2	1	1
Freedom from forced work	<1	1	0	1
Protection of children in the criminal process	0	0	0	0
Peaceful assembly and freedom of association	0	0	0	0
Right not to be tried or punished more than once	0	0	0	0
Protection from retrospective criminal laws	0	0	0	0

Note: Each complaint can identify more than one protected right.

Note: Percentages in this table have been rounded to the nearest whole percentage point.

Table 3: Accepted and finalised human rights complaints by sector 2023-24

Sector	Total number of accepted and finalised complaints alleging a human rights breach
Work	84
Education	39
Police	28
Other	25
Child Safety	22
Corrections	19
Councils	18
Health	17
Accommodation/housing	10
Transport	5
Disability	4
Court services	2

Accepted complaints: outcomes

Conciliators at the Commission assist parties to resolve complaints under the *Anti-Discrimination Act 1991* through conciliation. Complaints under the *Human Rights Act 2019* have a more flexible resolution process, which includes conciliation as well as other steps which can be taken to resolve the complaint. The absence of legislated timeframes for administrative steps within the Human Rights Act is another reason processes are more flexible than those for Anti-Discrimination Act complaints.

The conciliation conference allows the parties to explore each other's perspective on the issues, identifying what they may have in common, and discuss options for settling the complaint. Some complaints in 2023-24 were also selected to be part of our trial of early resolution processes, aimed at increasing our flexibility in responding to client need amidst ongoing high demand for our services.

Just under 40% of accepted and finalised complaints were resolved through our dispute resolution process in 2023-24.

Resolution rates differ depending on the type of complaint. This year 40% of complaints dealt with under the Anti-Discrimination Act were resolved. Complaints dealt with under the Anti-Discrimination Act were more likely to resolve when they did not include human rights allegations: 28% of piggy-back complaints were resolved last year compared to 47% of those which only included allegations covered by the Anti-Discrimination Act.

Complaints dealt with under the Human Rights Act had a similar resolution rate to piggy-back complaints, at 27% this year.

There are several possible factors which may impact the difference in resolution rates, including complainants being more likely to be self-represented in human rights matters, and complaints against state government entities, which are more likely to include human rights allegations, being historically less likely to resolve than those against private enterprises.

Resolved complaints

A complaint is resolved when the parties have reached an agreement on how to settle the complaint. This can be through an apology (96 complaints this year), payment of damages or other financial compensation (97), a policy change (43), training (59), or other measures to resolve the complaint (127). Multiple outcomes to resolve the same complaint can be agreed upon during the resolution process.

Most agreements were reached through conciliation conferences, with 42 complaints being resolved through early resolution processes. Of resolved complaints dealt with under the Human Rights Act, 46% were through early resolution, compared with 13% of complaints resolved under the Anti-Discrimination Act.

Unresolved complaints

Anti-Discrimination Act complaints (including piggy-back complaints) which are unresolved after conciliation may be referred to a tribunal at the complainant's request. Work-related complaints are referred to the Queensland Industrial Relations Commission (115 complaints this year); all other complaints are referred to the Queensland Civil and Administrative Tribunal (111 complaints).

Complainants may choose not to pursue a determination at tribunal, and unresolved complaints accepted under the Human Rights Act are unable to proceed to a tribunal. There were 113 unresolved complaints not referred to tribunal this year.

Finalised complaints: demographics of complainants

Demographics are requested from every person who makes a complaint but the provision of this information is voluntary. Of the finalised complaints where demographic data about the complainant was provided:

- The most common age bracket for complainants was 35-54, accounting for 50% of finalised complaints where the complainant's age was recorded. Only 21 complaints from or on behalf of children or teenagers were finalised this year.



- This year men were more likely to make complaints than women (50% of complainants who told us their gender were men, compared to 48% women). Six complaints were from non-binary people.
- 178 complainants were First Nations people.
- Around 1 in 4 complainants who provided their country of birth were born overseas, and almost 80 speak a primary language other than English.

*“This was a new experience for me one that was at times a struggle but became enjoyable with more knowledge. At all times I felt supported and my culture was respected”. –
complaint party*

Feedback from complaint parties

Of those who completed an evaluation form in 2023-24, 65% were satisfied with the overall complaint process compared with 70% last year.

It was disappointing to see a decline in satisfaction rate. The ongoing extended delays may have led to the decreased overall satisfaction rate. The majority of parties who were not satisfied with the overall process were respondents. We continue to focus on respectful and honest communication with parties and, after a complaint has been allocated to a conciliator, providing a professional, fair and timely service that meets the needs of our clients.

While complaint parties’ overall satisfaction with our process declined in 2023-24, complaint parties gave consistently positive feedback about their experience with our staff:

- 85% of complaint parties who completed an evaluation said our conciliators helped them feel comfortable talking to us
- 80% said the conciliator understood their point of view
- 87% felt they had been treated with respect
- 84% reported that they felt listened to.

*“[Conciliator] was excellent. She was calm and helped everyone to feel comfortable and also listened to, which I believe contributed to the positive outcome of the meeting” –
complaint party*

Conciliated complaints

Customer with assistance dog refused entry to supermarket

The complainant has medical conditions and disabilities, and uses an assistance dog. The complainant attended the supermarket with their service animal, and was approached and told no dogs were allowed in the store and that the dog was not wearing the required vest as per Queensland legislation. The complainant explained the dog was wearing a vest and was a service animal as set out in federal legislation. The store manager confirmed that no dogs were allowed in the store unless identified with a vest as per Queensland legislation. The complainant felt the interactions were adversarial and a number of staff were crowding around. The complainant had a medical episode which resulted in service animal attending to them. The complainant left after recovering enough to leave the supermarket.

The supermarket acknowledged the situation could have been handled better by its staff and, following a conciliation conference, agreed to review and re-draft its policy as to customers with service animals, provide training to store management on impairment discrimination, and pay \$5000 in compensation as general damages.

Employee told only to speak English in the workplace

The complainant called their mother while on their lunch break at work, speaking with their mother in a language other than English. The complainant's manager interrupted the call, informing the complainant that employees are only permitted to speak English, in accordance with the company policy. The complainant stated the organisation displayed signage around the workplace prohibiting speaking a foreign language at any time whilst on site.

The respondent acknowledged the complainant concerned was eager to try and resolve the complaint. Through facilitated negotiations, the respondent organisation agreed to amend its policies and code of conduct to allow employees to speak languages other than English while on site. The respondent also committed to informing all staff about the change of policy, updating its manuals and handbooks, and removing any signage that was not consistent with the new policy.

Lack of interpreter during government agency interactions

The complainant has a hearing impairment and requires the assistance of an interpreter. The complainant sought support from a government agency on three occasions due to domestic violence. On no occasion did the agency staff provide an interpreter to take the complainant's version of events. On one occasion the respondent used the complainant's mother, sharing personal information with the complainant's mother without their consent.



The respondent agency agreed to send Use of Interpreters in Domestic and Family Violence to all employees and remind employees of the agency's policies and procedures. The agency also paid the complainant \$1,500 in general damages.

Mobility scooters removed from shopping centre

The complainant uses a mobility scooter to access and use the services of the respondent shopping centre. During the COVID-19 pandemic, the shopping centre removed the mobility scooters and replaced them with manual wheelchairs. The complainant had repeatedly requested replacement of the scooters over a number of years without success.

The complaint was dealt with as part of the Commission's early resolution trial. Within days of the Commission contacting the shopping centre about the complaint, the mobility scooters were returned, and the respondent representative offered to provide an in-person apology to the complainant. The complainant welcomed the apology and the return of the scooters, benefiting herself and other customers of the centre who needed this facility.

Enquiries

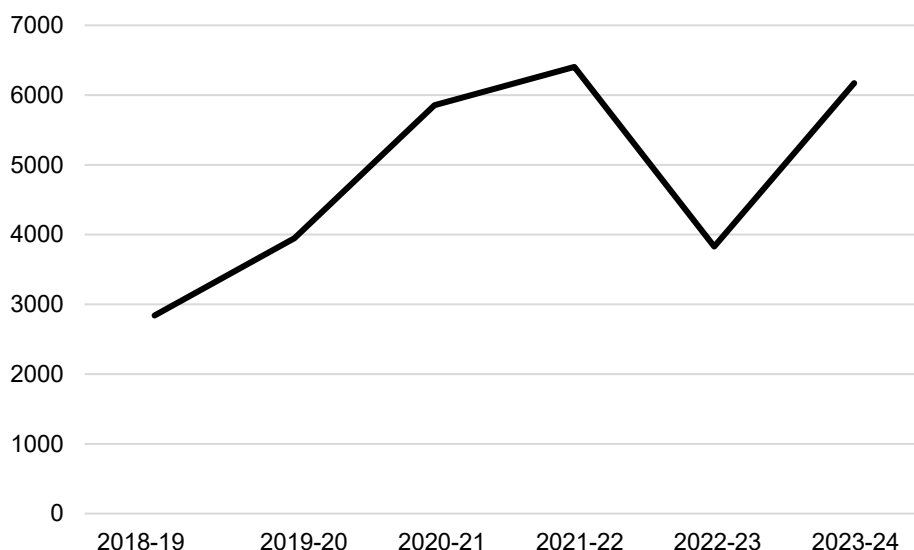
We provide a free, accessible and personal information service to help people understand their rights and responsibilities under Queensland’s anti-discrimination and human rights legislation.

Enquiries are taken via telephone, email, post and in person.

All four Commission offices provide information services, but the bulk of telephone and email enquiries continue to be managed through the Brisbane office.

This year we responded to 6172 enquiries, a significant increase from last year’s figure of 3928.

Figure 3: Enquiries received by year, 2018-19 to present



As in previous years, the majority of enquirers (97%) were potential complainants – that is, people with questions about whether conduct they had experienced could be covered by the Human Rights or Anti-Discrimination Acts. Other types of enquiries were from people calling for general information (100) or with questions about their obligations under anti-discrimination or human rights law (45 enquiries), and small numbers of people seeking policy advice or enquiring about the application of the Human Rights Act (8).

Demographics are sought from enquirers and providing this information is voluntary. Where the gender of the enquirer was recorded, women were slightly more likely (55%) to make enquiries than men (44%), with non-binary people and other genders making up less than 1% of enquirers. People aged under 25 made far fewer enquiries than people in older age brackets, where the age of the enquirer was recorded.

The vast majority of enquirers contacted us by phone, continuing the pattern of previous years. Other methods of contact include email, letter, and in person enquiries.

In addition to our general statewide enquiries line, we also provide dedicated points of contact for prisoners, LGBTIQ+ people, and Aboriginal and Torres Strait Islander people.

During specified hours two days per week our enquiry team is available to prisoners via the Prison Telephone System in correction centres. In 2023-24 we received 143 enquiries through this service, a decrease from last year's 168.

Education and training

We deliver education and training across Queensland to businesses, government and the community to increase understanding of rights and responsibilities under the Anti-Discrimination Act and Human Rights Act.

We offer education and training through:

- training sessions provided by one of our experienced trainers, either in person or virtually via video conference
- online learning via self-paced modules
- public webinars.

Training

We offer a range of training sessions to suit varying needs. They range from general introductory sessions to more focused sessions specific to participants' roles or organisations. In 2023-24, training was delivered directly to workplaces, teams and the general public, both in person and online. Training was provided on a fee-for-service basis, with reduced rates available for small community organisations and groups that demonstrated limited capacity to pay.

In 2023-24, we delivered 304 training sessions to approximately 4840 people across Queensland. This was an increase from 275 sessions to approximately 3482 participants in the previous year. Our 2023-24 training revenue was \$412,000.

*“Engaging, interactive, honest, with good expectations set” –
training participant*

Table 4: Delivery of training sessions by sector

	No. sessions (2023-24)	No. sessions (2022-23)
Private sector	27	89
Public sector	183	125
Community sector	43	31
In-house	36	30
Other	15	n/a
Total	304	275

Table 5: Training sessions delivered by topic

Course	Sessions (2023-24)
Queensland's Anti-Discrimination Act	41
Queensland's Human Rights Act	45
Sexual harassment	111
Unconscious bias*	24
Contact officer	27
Anti-Discrimination Act for managers	9
Gender identity and discrimination	5
Using the Human Rights Act	11
Tailored training	30
Human Rights Act for legal advocates	1
Business benefits of diverse and inclusive workplaces	0
Contact officer - refresher	0

*Delivery of the Unconscious Bias course was discontinued in February 2024.

“Encouragement to discuss in groups, and to put our learning into practice in our work environment” – training participant

Online learning

Our online training modules are designed to provide accessible, alternative learning options. They are self-paced and can be completed at a time which suits participants. Group subscription rates are available and there are options for organisations to embed modules on their existing learning management system, providing a cost-effective training solution for larger workplaces.

As at 30 June 2024, there were 18,163 active users of our online learning products, with 20,382 new enrolments during 2023-24.

We offer 3 standalone online modules, and a package of 6 individual modules called Diversity Awareness. The Diversity Awareness package is designed to support organisations to value and promote diversity in the workplace through greater understanding and practical strategies for inclusion.

Public webinars

Our public webinars provide general information on aspects of human rights and discrimination to members of the public. They are delivered by our training team and are less interactive than our training sessions.

In 2023-24, we delivered 4 free webinars for the community during Human Rights Week; 2 Queensland's Human Rights Act webinars and 2 Queensland's Anti-Discrimination Act webinars.

Evaluation

Our participant satisfaction rate, across our education program, was 96.33 per cent in 2023-24.

“Working through scenarios is a very effective way of building knowledge” – training participant



Legal and policy

Submissions to parliamentary inquiries and other reviews and consultations

We regularly participate in the development of legislation and government policy through contributing to parliamentary inquiries and other consultation processes.

Our work in this area aims to ensure that Queensland legislation and policy protects and promotes human rights.

We often appear before parliamentary committees conducting inquiries, particularly where proposed legislation may limit human rights. Under the Human Rights Act, parliament has a responsibility to scrutinise new legislation for compatibility with human rights. The appearance of Commission officers before parliamentary committees gives members of parliament the opportunity to ask questions of the Commission and builds understanding of the intersection between the Act and other legislation.

In 2023–24, the Commission made 35 submissions to parliamentary committees and other bodies on the development of government policies and legislation. We generally publish submissions on our website, if not confidential.

The following are brief summaries of selected submissions.

Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Bill 2023

The key objectives of the Bill involve better protections for women and girls through the implementation of recommendations of the *Hear her voice* reports on addressing domestic and family violence and improving women and girls' experiences in the criminal justice system relating to domestic and family violence and sexual violence.

The Commission considered that various human rights would be promoted and enhanced through changes to the meaning of affirmative consent, to bail and sentencing laws, and to questioning in sexual offence trials.

The Commission recommended that the Committee closely examine and seek further information from the government about the scope of a proposed expansion of the circumstances of non-consent in the Criminal Code. The Commission also suggested that a 5-year statutory review of the coercive control offence and mandatory data collection by law enforcement agencies be included to ensure an effective evaluation of the impact of coercive control laws.

Putting Queensland Kids First: Consultation Draft

The Queensland Government sought submissions on *Putting Queensland Kids First*, a draft plan outlining a vision that focuses on strengthening protective factors around children and families to prevent adverse experiences. The Commission made extensive submissions on the plan with recommendations that included to:

- improve clarity of vision and purpose of the plan
- establish mechanisms to ensure existing and future legislation, policies and practices do not frustrate the objects of the plan
- enhance principles underpinning the plan, drawing heavily from the New Zealand *Child and Youth Wellbeing Strategy*
- require the development of an implementation roadmap of immediate, medium-term, and long-term activities with clearly assigned responsibilities and timelines
- establish outcomes and key indicators against which progress is measured
- require publication of data on implementation in a coordinated and easily accessible format
- appoint a Minister for Children and Families with a standalone department that has sufficient authority to coordinate strategies across multiple portfolios and who is accountable for the plan's outcomes.

The final plan implemented several of the Commission's recommendations including by:

- defining what it means to 'put Queensland kids first'
- providing clarity of vision, objectives, and outcomes
- identifying that the plan will be underpinned by an evaluation framework and clear performance indicators to assess progress and implementation
- listing all existing services and strategies that the plan complements and builds upon.

Education (General Provisions) and Other Legislation Amendment Bill 2024

The Bill proposed a range of amendments to the *Education (General Provisions) Act 2006*. In its submission on the Bill to the Education, Employment, Training and Skills Committee, the Commission focused on amendments to the school disciplinary absences framework and recommended:

- ensuring that matters prescribed for consideration before a school disciplinary absence decision is made allows for consideration of matters that are not prescribed, including human rights considerations

- excluding preparatory students from suspension and exclusion decisions
- considering the human rights compatibility of decisions made under the amendments at the 18-month statutory review of the amendments.

The Commission also included recommendations regarding implementation of the amendments by the department.

The provisions regarding school disciplinary absences decisions and homeschooling were withdrawn from the Bill before the Committee produced its report into the Bill.

Inquiry into the Provision and Regulation of Supported Accommodation in Queensland

Queensland Parliament's Legislative Assembly agreed to a motion that the Community Support and Services Committee inquire into and report on the provision and regulation of supported accommodation in Queensland. The terms of reference included considering issues raised in the Public Advocate's report *Safe, secure and affordable?: The need for an inquiry into supported accommodation in Queensland* (August 2023); the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability; and the Independent Review of the NDIA reports.

The Commission recommended that there must first be data collection and analysis to better understand who uses residential services so that appropriate regulation could be designed. The Commission also recommended improving standards to ensure coverage of residents' rights protected under the *Human Rights Act 2019*, increasing capacity of the regulators to conduct onsite audits, and streamlining existing regulator and oversight agencies to benefit both the operators and the residents.

The Committee recommended a review of the *Residential Services (Accreditation) Act 2002* and reform of the regulation, as well as a review of the compliance and oversight framework of residential services in Queensland so that it is 'person centred' and reflects obligations under the *Human Rights Act 2019*. The Committee also recommended a regular census of the sector, publication of census data, and ensuring service standards align better with the *Human Rights Act 2019*.

Courts and tribunals

Intervention in proceedings

Our functions under the *Anti-Discrimination Act 1991* include intervening in a proceeding that involves human rights, if the Commission considers it appropriate, and with the leave of the court hearing the proceeding. In 2023-24, the Commission did not intervene in any proceedings under the Anti-Discrimination Act.

Under the *Human Rights Act 2019*, we may intervene in a court or tribunal proceeding where a question of law about the application of the Human Rights Act arises, or a question in relation to the interpretation of a statutory provision in accordance with the Human Rights Act arises. Where either of these questions arise in a proceeding in the Supreme Court, District Court, Land Court, or Land Appeal Court, a party to the proceeding is required to give notice to the Commission of the relevant question (section 52 of the Human Rights Act). We are sometimes notified of proceedings in other ways or in other courts, such as the Coroners Court, and asked to intervene.

A guideline outlining factors we consider when deciding whether to intervene in proceedings under the Human Rights Act is published on our website.

In 2023-24, we received 22 notifications or requests to intervene under the Human Rights Act, of which 19 were notices under section 52. In the period, we intervened in one matter in the Supreme Court and one matter in the Coroners Court.

The Supreme Court matter was an application by a support agency for young people living in Far North Queensland for the transfer of children held in watch houses to a youth detention centre. As there was a question about whether the detention of the children was lawful, the court ordered that the children be brought before the court when directed. The Commission intervened and made submissions on interpretation of a provision relating to the remand of children in custody in accordance with the Human Rights Act. That question was not resolved because the respondents were unable to show that the proper orders were made when the children were remanded. The effect of the court hearing was that the named children were transferred to a detention centre.¹

The Commission also intervened in a coronial inquiry into the death of an Aboriginal man who died in the Kowanyama watch house while he was in the custody of police. The Commission participated in the inquest and made submissions about human rights relevant to the inquiry.² Final submissions and findings are yet to be made.

¹ *Youth Empowered Towards Independence Incorporated v Commissioner of Queensland Police Service & Anor* [2023] QSC 174.

² The rights were: equality before the law (s 15), right to life (s 16), cultural rights of Aboriginal Peoples and Torres Strait Islander Peoples (s 28), right to liberty and security of the person (s 29),

Applications to the tribunal for review

Under section 169 of the Anti-Discrimination Act a complainant may apply to the tribunal for review of a decision to lapse a complaint where the Commissioner has formed the opinion that the complainant had lost interest in continuing with the complaint.

There were no applications to a tribunal for review under section 169 in the period.

Judicial review of decisions

Decisions of the Commissioner may be judicially reviewed by the Queensland Supreme Court under the *Judicial Review Act 1991*.

In the current period there was one application for judicial review of a decision to reject a complaint on the basis that it was misconceived and lacking in substance. The matter is proceeding and is expected to be heard in September 2024.

The Commission's website includes a table of all published court decisions on applications for judicial review of decisions of the Commission. It is arranged according to the provision of the Act under which the Commission's decision was made and includes a brief summary.

Exemption applications

Under section 113 of the *Anti-Discrimination Act 1991* the tribunal is required to consult the Commission before deciding an application for an exemption from the operation of a specified provision of the Act. For work-related applications the tribunal is the Queensland Industrial Relations Commission (QIRC) and for all other applications the tribunal is the Queensland Civil and Administrative Tribunal (QCAT).

During the period there were 12 exemption applications, one to the QCAT and 11 to the QIRC. One application to the QIRC was discontinued. We made submissions on the application to the QCAT and on 7 applications to the QIRC for exemption from the operation of the Act.

During the period 5 decisions of the QCAT and 5 decisions of the QIRC were published, and in each case the exemption was granted. Four of the QCAT decisions were on applications made during previous reporting periods.

The exemptions granted by the QCAT allow:

- a) a Shire Council to operate an independent living facility for people over the age of 65³

humane treatment when deprived of liberty (s 30), and right to access health services without discrimination (s 37).

³ *Etheridge Shire Council* [2023] QCAT 263.

- b) a housing company to provide affordable residential housing in 2 complexes to low-income people who are single, and to singles or couples in another studio and one bedroom complex⁴
- c) an industry body that represents people working in the restructuring and turnaround field in Australia to encourage greater participation of women in the industry by providing a networking program, sponsorship, and a scholarship and awareness program for women only.

The QIRC granted exemptions to 2 companies that provide defence services and equipment to the Australian Government. Technology associated with the equipment is regulated by United States laws that prohibits people who are nationals of certain countries from accessing the technology. In line with previous decisions of the tribunal, the QIRC considered the exemptions were necessary for the companies to perform critical work that is in the community interest, and that the limitation of the right to protection of the law without and against discrimination is reasonable and justified.⁵

The QIRC also granted exemptions that allow:

- a) an organisation that provides counselling, information, and support services to women and pregnant people about pregnancy options (including abortion, adoption, and parenting) to recruit only female candidates for all positions within the organisation⁶
- b) a company to recruit women to fill approximately 20 placements as full-time trainees to undertake Certificate III in Civil Construction to work in the civil construction industry⁷
- c) an organisation that provides independent non-legal advocacy for people with disability or mental illness to employ only a young person aged 18 to 25 who has a diagnosed permanent disability or chronic episodic mental illness for a Youth Co-Facilitator role in its young leaders' pilot program.⁸

A table of all published decisions of the QCAT and the QIRC on exemption applications is published on the Commission's website.

Tribunal decisions

Under the Anti-Discrimination Act, the tribunals have the functions of:

- a) hearing and determining complaints referred by the Commissioner⁹

⁴ *Brisbane Housing Company Ltd (No 1)* [2024] QCAT 5; *Brisbane Housing Company Ltd (No 2)* [2024] QCAT 6; *Brisbane Housing Company Ltd (No 3)* [2024] QCAT 7.

⁵ *Re: Rohde & Schwarz (Australia) Pty Ltd* [2024] QIRC 016; and *Re: Jet Aviation Australia Pty Ltd & Jet Aviation Australia (Qld) Pty Ltd* [2024] QIRC 133.

⁶ *Re: Children by Choice Association Incorporated* [2023] QIRC 293.

⁷ *Community Solutions Group Ltd* [2023] QIRC 333.

⁸ *Rights in Action Inc.* [2024] QIRC 132.

⁹ *Anti-Discrimination Act 1991* s 175.

- b) hearing and determining applications for exemptions¹⁰
- c) hearing and determining applications for interim orders before referral of a complaint¹¹
- d) considering applications for review of a decision that a complainant has lost interest¹² and
- e) providing opinions about the application of the Act.¹³

There were 59 decisions of the tribunals published or notified for the period, made up as follows:

Table 6: Tribunal decisions 2023-24

	QIRC	QCAT	Total
Final hearings	5	8	13
Dismiss/strike out	2	3	5
Produce/disclose documents	3	0	3
Legal representation	8	0	8
Interim orders before referral (s144)	2	1	3
Non-publication	0	2	2
Time limit	2	1	3
Costs	2	2	4
Miscellaneous process	6	2	8
Exemption applications	5	5	10
Total	35	24	59

The following is a selection of tribunal decisions published in the period.

Information necessary for medical purposes

This was a complaint that information sought by a medical practice was unlawful. The *Anti-Discrimination Act 1991* prohibits requesting information on which unlawful discrimination might be based. The prohibition is independent of whether any unlawful discrimination is intended or in fact perpetrated.

The complaint was made by a man who described himself as an international student from Canada, of immigrant background, and was an existing or former patient of a medical practice on the Gold Coast. The man had been a patient

¹⁰ *Anti-Discrimination Act 1991* s 113.

¹¹ *Anti-Discrimination Act 1991* s 144.

¹² *Anti-Discrimination Act 1991* s 169.

¹³ *Anti-Discrimination Act 1991* s 228.

of the practice from 2017 to early 2019. He claimed that he contacted the practice in 2020 to obtain medical records and that he was required to fill out a new patient admission form to receive the information.

The new patient form included name, date of birth, age, country of birth, ethnicity, sex, marital status, address, email, phone number, and next of kin. The man claimed that a doctor also asked for his religion.

A director of the practice gave evidence that new patients who attend other general practices, clinic, and hospitals in Australia are also required to complete forms that request a patient's details, and he explained the reason why each piece of information is necessary for identification and for medical assessment and treatment.

The tribunal said the evidence on those issues demonstrated the necessity and the legitimacy of the purpose of gathering those patient details within the context of a medical practice, and particularly a general practitioner's responsibilities. Although the tribunal found that the practice had never requested a patient to provide information about their religion, it was satisfied there are appropriate reasons for a medical practice to request a patient's religion.

The complaint was dismissed, and the tribunal ordered that the identity of the man who made the complaint is not to be disclosed.¹⁴

Racial insults from neighbour

A man of Chinese heritage complained about comments, gestures, and conduct towards him by a female neighbour. They included the woman shouting to the man to go back to China, calling him a 'chink' and stretching the skin around her eyes to make them appear slanted, calling him 'a piece of shit', yelling to the man and his partner 'f***ing gay, you will never have children', shouting 'go away from my land', and 'are you from Japan, killing people', throwing grapefruit, spitting, and grunting like a monkey.

Some of the instances were captured by video on a phone and were viewed at the hearing. Several witnesses gave evidence, including the man's partner. The woman and the man each blamed the other for hostilities between them. The tribunal said it was not its function to apportion blame or referee an ongoing dispute, and even if the man was the instigator of hostilities, it did not excuse racial or homophobic vilification.

The tribunal found that all the instances were public acts. Some had been heard and observed by other people and the remaining incidents occurred in outside areas and could be heard and observed by passers-by or neighbours.

The use of the word 'chink' and the gestures, including spitting and pulling her eyelids to make her eyes appear slanted, referenced the man's ethnicity, and on one occasion the comments referenced the man's sexuality.

¹⁴ *Albert v Global Healthcare Pty Ltd & Ors* [2023] QCAT 428.

The tribunal said it is not necessary to prove that the words and gestures actually incited hatred, serious contempt, or severe ridicule, but it must be clear that they were capable of it. The tribunal was satisfied that the words and gestures in all incidents were capable of inciting severe ridicule of the man.

Although there was insufficient evidence to establish any serious psychological injury of the man, the tribunal was satisfied that the hurt and humiliation that the man suffered resulted in his work, study, and social functioning being significantly adversely affected.

The tribunal awarded compensation of \$10,500.¹⁵

Sexual harassment by text messages

The substance of this complaint concerns the behaviour of a potential employer and landlord through text messages sent to a woman who posted on Facebook that she was seeking accommodation and had experience in operating AirBnBs. The woman has fibromyalgia and lived in Victoria at the time. The man said he had a property in the Whitsundays and was looking for a caretaker and that she could stay in a fully furnished house. The woman arranged to move to Queensland to take up the job offer.

What followed was a series of sexually explicit text messages to the woman that the tribunal said were ‘disgraceful remarks’ and ‘remarks of the grossest kind that could be made to someone’ and included a suggestion that they ‘make a porn movie together’.

Despite telling the man to stop, he sent more messages saying that he had picked her out to be his partner (despite being married). On the day she was to fly to the Whitsundays, the woman decided not to take up the job despite now being homeless with few possessions. She was later contacted by the Victorian Police because the man told the police he was her partner and reported her as a missing person.

After this the woman received further messages declaring feelings for her, but later the messages became threatening and called her a ‘nasty bitch’ and ‘nasty slut’.

The man did not participate in any part of the complaint process at the Commission, did not comply with Directions Orders or attend a conference at the tribunal, and did not attend the hearing. The tribunal was satisfied that the man was served with the appropriate documents and chose not to cooperate and that the *Industrial Relations (Tribunals) Rules 2011* gave the tribunal discretion to deal with the proceeding and decide the case.

The tribunal found that the text messages constituted sexual harassment (remarks with sexual connotations in relation to the woman, unwelcome conduct of a sexual nature, and unsolicited requests for sexual favours). The

¹⁵ *Zhai v Kullack* [2024] QCAT 56.

tribunal considered whether a reasonable person would have anticipated that the woman would be offended, humiliated, or intimidated. The woman's age, disability, the power imbalance with a potential employer and landlord, and that the woman having a history of childhood abuse (which was known to the man) meant that a reasonable person would have anticipated the woman would be offended.

The woman gave evidence of the distress caused by the sexual harassment – low self-esteem, her dream of moving to Queensland was destroyed, she had lost everything she had worked for, and she was admitted to a facility following an attempt at suicide.

The tribunal awarded \$30,000 as general damages.

The tribunal found there were 'clear circumstances of aggravation' and explained:

Aggravated damages compensate the plaintiff where the harm done to them by a wrongful act was aggravated by the manner in which the act was done. The character of the conduct necessary has been described as lacking bona fides, or being improper or unjustifiable. The aggravation may come from subsequent conduct to the same effect as the contravening conduct, such as the way a respondent conducted proceedings brought against them.

In this case, the aggravation was:

- trying to excuse sexual propositions on the basis that the woman had told him about events that happened to her as a child, and it was to make her 'feel wanted'
- trying to excuse the behaviour by the fact that he wanted the woman to be his romantic partner even though he had never met her
- telling the Victorian Police that he was the woman's partner and that she was missing
- sending 'vile text messages' when it became clear that the woman would not be relocating to Queensland
- completely disregarding the legal process before the tribunal.

The tribunal awarded \$20,000 as aggravated damages, having regard to 'the serious and persistent nature of [his] conduct, the respective characteristics of the parties and [his] complete disregard for these proceedings'.

\$607.10 was awarded as economic loss for having to pay for accommodation when the woman abandoned her plans to travel to Queensland because of the sexual harassment.

The man was ordered to pay a total of \$50,607.10 to the woman as compensation.¹⁶

¹⁶ *Neil v Lee* [2024] QIRC 093.

Lawyers ordered to pay costs

A doctor working in a public hospital initially made a complaint of discrimination to the Commission, and the complaint was referred to the tribunal. The doctor later filed a claim in the tribunal alleging breaches of the general protection provisions in the *Industrial Relations Act 2016* (Qld). At that time, the doctor also filed a claim in the Federal Court about the same factual matters.

Despite the proceedings in the Federal Court, the doctor continued to pursue the claims in the tribunal. Ten months later, the doctor applied to the Federal Court to include the allegations in the discrimination complaint and the general protections application, and so the respondents applied to the tribunal for the two matters to be stayed pending the outcome of the application to join the matters in the Federal Court. The doctor's representative didn't agree to staying the applications and instead pressed for orders requiring the respondents to provide further disclosure. The tribunal adjourned the two matters until the Federal Court decided the application to join all matters.

The Federal Court ordered that the 'entirety of the matter' would be heard in the Federal Court. Consequently, the doctor applied to the tribunal to discontinue the discrimination and general protections matters that were before the tribunal and the respondent applied for orders for costs.

There are specific rules about costs in matters under the *Anti-Discrimination Act 1991*.¹⁷ The tribunal may order a representative of a party to pay a stated amount of costs if the tribunal considers the representative is responsible for unnecessarily disadvantaging another party to the proceeding. There is a similar general power for the tribunal to order a representative to pay costs incurred because of an unreasonable act or omission of the representative in connection with the conduct or continuation of a proceeding.

The tribunal considered that the doctor's representative 'acted in a manner that was at best inefficient, and rather verging on discourteous to both the time and resources of the [tribunal], the respondents and their representatives'. The tribunal considered it was unreasonable for the doctor's representative to seek further disclosure from the respondents, putting them to significant cost, in circumstances where they sought to have the proceedings joined in the Federal Court before the disclosure application was decided. The tribunal also considered that where related proceedings were commenced in two jurisdictions on the same day and actively pursued for ten months before seeking the transfer to the Federal Court, the costs of the respondents in the tribunal were 'thrown away'.

The tribunal ordered the doctor's representative to pay costs of \$12,699.50 in the discrimination matter and costs as agreed or assessed in the general protections matter. Both matters were discontinued.¹⁸

¹⁷ Set out in schedule 2 of the *Industrial Relations Act 2016*.

¹⁸ *Braun v Metro North Hospital and Health Service & Ors* [2024] QIRC 114.

Appeals

A party to proceedings in the QCAT may appeal a decision on a question of law and apply for leave to appeal a decision on questions of fact, or questions of mixed fact and law. Appeals are decided by the Queensland Civil and Administrative Appeals Tribunal (QCAT Appeal Tribunal). Two decisions of the QCAT Appeal Tribunal were published in the period.¹⁹ In one matter, leave to appeal against a decision to not allow a representative complaint was refused, and in the other an application to amend the grounds of appeal was refused.

A party to proceedings in the QIRC may appeal a decision to the Industrial Court of Queensland (Industrial Court). Two decisions of the Industrial Court were published in the period.²⁰ In one matter, the application to appeal was dismissed because of failure to comply with directions to file submissions, and in the other, an appeal from the dismissal of a non-party production notice and application to adduce further evidence was granted in part.

A party to a decision of the QCAT Appeal Tribunal or the Industrial Court may appeal the decision to the Court of Appeal (a division of the Supreme Court of Queensland). No decisions of the Court of Appeal on this type of appeal were published in the period.

¹⁹ *Brisbane City Council v Le Roy* [2023] QCATA 90; and *Angelopoulos v State of Queensland* [2023] QCATA 124.

²⁰ *Mastrangeli v Girle & Anor* [2023] ICQ 024; and *Mohr-Edgar v Legal Aid Queensland* [2023] ICQ 25.



Review into diversity and inclusion in the Queensland Police Service

The Commission is conducting a major independent review to improve diversity and inclusion and address discrimination within the Queensland Police Service (QPS).

The Commission of Inquiry into police responses to domestic and family violence (Commission of Inquiry), which delivered its report in November 2022, found that sexism, misogyny and racism are a significant problem within QPS, and these discriminatory behaviours impact the entire culture of the police service.

The Commission of Inquiry recommended that QPS engage the Commission to undertake a review of diversity and inclusion in QPS.

We commenced Phase 1 of the review in July 2023, and expect to publish our initial report, including our recommendations, in late 2024. The review focuses on the recruitment and retention of women, First Nations, and culturally and linguistically diverse police.

Phase 2 will include a two-year implementation period, where QPS implements recommendations from our initial review. In Phase 3, we will evaluate and measure the extent to which our recommendations have been implemented, and how much change has been achieved.

Our review is supported by an external, independent and expert advisory panel. The Advisory Panel is co-chaired by the Human Rights Commissioner and the Police Service Commissioner. Other external members include:

- Kristen Hilton, former Victorian Equal Opportunity and Human Rights Commissioner
- Linda Williams, Deputy Commissioner of Police, South Australia
- Thelma Schwartz, Principal Legal Officer, Queensland Indigenous Family Violence Legal Service
- Peter Forday, former CEO, Multilink Community Services and former Chair, Police Ethnic Advisory Group, Multicultural Australia.

Independent, voluntary and cooperative

The Commission's role includes working to prevent discrimination before it occurs. In partnering with QPS in this independent review, we aim to gain a deeper understanding of structural drivers of discrimination, and to identify systems factors that will enable change.

These objectives are best realised through working closely with duty holders, while maintaining our independence. We undertake careful consultation to understand the operational environment, and partner with duty holders on

areas for change. This work was therefore undertaken as a cooperative review, in which QPS voluntarily engaged.

The Attorney-General expressly conferred jurisdiction on the Commission to implement the Commission of Inquiry recommendation.

Our approach

This financial year, we have focused on undertaking the Phase 1 review.

We consulted widely across the QPS workforce to ensure our review is grounded in the experience of QPS members. So far, our methodology has included:

- 137 confidential conversations, which were one-on-one meetings with current and former police officers and police liaison officers
- 20 site visits of QPS stations and sites across Queensland
- a workplace wide survey, which attracted over 2,700 responses
- a series of focus groups, to consult QPS members on areas for change and potential solutions
- research and requests for information.

What's next

In the next financial year, we will complete our initial review. We will work with the QPS to ensure the outcomes of the report are communicated to QPS members.

QPS will lead on implementation throughout Phase 2, with advice from the Commission as requested.



Community engagement and communications

We carry out a range of engagement and communications activities through our commitment to increasing public understanding and discussion of human rights and responsibilities.

Events

This year, we took part in or attended more than 30 events across the state, including:

- NAIDOC Day
- Wear it Purple in Toowoomba
- Iconic Multicultural Festival, Gold Coast
- Pride Fair Day, New Farm
- BCC Community Issues in Focus
- Gold Coast Health LGBTIQ+ Pride Festival
- Luminous Festival Brisbane
- Africa Day Festival.

Anti-racism work

In 2020, as anecdotal reports of racism directed at migrant and refugee communities began to increase during the COVID pandemic, the Commission launched an online reporting tool to allow people to let us know about racist incidents they experienced or witnessed without making a formal complaint.

This year we received almost 90 reports through this tool, almost triple the number of reports received the previous year. Common places for people to experience or witness racism were at work or school, on public transport, and in public spaces like footpaths and shopping centres. 13% of reports this year were about racism specifically targeted at First Nations people. 70% of people reporting racism through this tool were interested in making a formal complaint and their reports were followed up by our intake team.

We have also held a series of engagements to understand the prevalence of racism in the school environment. The Commission consulted with youth workers, community service providers, and Queensland Department of Education representatives to explore opportunities and resources to support students experiencing or witnessing racism at school.

Human Rights Week

As part of our community engagement program, the Commission runs an annual Human Rights Week campaign starting on 1 December and ending on Human Rights Day on 10 December.

This year marked the 75th anniversary of the Universal Declaration of Human Rights. Our theme for Human Rights Week 2023-24 was 'Universal means everyone', exploring what it means to protect and promote human rights for all.

The Commission offered a range of free training opportunities during Human Rights Week, including:

- Using the Human Rights Act
- Know your rights – an intro for Mob
- Queensland's Human Rights Act – for the housing and homelessness sector; and for the disability sector
- Queensland's Anti-Discrimination Act.

The Story and Victoria Bridges in Brisbane were lit orange on 10 December to mark Human Rights Day.

Speaking engagements

The Commissioner and other staff regularly speak with students, community groups, lawyers, employee and employer groups, and at community events. Speaking topics range from specific issues in human rights and anti-discrimination law to broader topics of diversity and inclusion. In 2023-24, speaking opportunities included:

- Workers' protections, for multicultural communities
- Using the Human Rights Act to achieve better outcomes in housing and homelessness service provision
- Human Rights in Action webinars held by QCOSS
- Elder Abuse Forum hosted by the Public Advocate, Queensland
- Integrity in Public Governance Masterclass, hosted by University of Queensland and the Department of Foreign Affairs and Trade
- The Hatchery's Public Sector Women in Leadership summit
- Privacy Awareness Week launch
- University of Queensland Human Rights Law panel
- Prisoner Health and Wellbeing Leadership Group
- Understanding the Human Rights Act, for Community Legal Centres Queensland
- Online presentation to TAFE social work and counselling students.

Partnerships and networks

The Commission is involved in a range of issue and location based advisory groups and networks across Queensland. These include multicultural and multi-faith networks, disability networks, access and inclusion advisory groups, and public sector inter-agency networks. Additionally, we have initiated and/or contributed to various consultation groups and cross-agency collaboration networks including:

- Queensland Human Rights Advocates Group
- Queensland Academics Human Rights Group
- Australian Council of Human Rights Agencies (including education and communications sub-committees)
- Human Rights Inter-jurisdictional Legal Officers
- Queensland Law Society Committees (Human Rights and Public Law; Health and Disability; Equity and Diversity)
- Shifting Minds Strategic Leadership Group
- Queensland Network to End Slavery and Trafficking
- Community Legal Centres (education committee)
- Queensland Family and Child Commission Advisory Council
- Department of Communities LGBTIQ+ roundtable
- Moreton Region Interagency Network
- Yarn Ups PCYC Zillmere
- Women Ethnic Network hosted by ECCQ.

Whole-of-government plans

We contributed to the following whole-of-government plans and initiatives during 2023-24:

- **Queensland Youth Strategy:** this strategy sets the vision for young people to actively contribute to Queensland’s economic, civic and cultural life. Our actions under this strategy include producing and disseminating information and resources to young people.
- **Queensland Multicultural Action Plan:** this plan drives state government action to help improve social and economic outcomes for Queensland’s culturally diverse communities. We have multiple actions under this plan and our progress against each action will be published on our website to coincide with the tabling of this annual report.
- **Every Life: The Queensland Suicide Prevention Plan:** this whole-of-government plan provides a renewed drive and approach to suicide prevention. Our primary action under this plan is to work with LGBTIQ+ communities and the Queensland LGBTI Roundtable to build inclusion and belonging, with a particular focus on trans communities. We continue to do this through the provision of training and the production of resources to support safe environments for trans and gender diverse children and adults.

Yirmba First Nations Unit

The Commission takes a leadership role in promoting and protecting the rights of Aboriginal people and Torres Strait Islander people in Queensland.

In March 2024, our First Nations Unit was named Yirmba by respected Gimuy Walubara Yidinji Elder, Aunty Henrietta Marrie AM (née Fourmile) in

consultation with Gimuy Walubara Yidinji members. The name refers to the four-pronged spear. The spear represents the Commission's work in the areas of human rights and justice in the community. The spear tips represent justice, survival, leadership, and strength, and point north, south, east and west, representing all areas of Queensland.

The work of our First Nations Unit was strengthened in 2023-24 through a number of measures, including the recruitment of a dedicated Manager, First Nations Unit and supporting staff; inclusion in an advisory role on the Executive Leadership Team; adoption of formal terms of reference for the First Nations Unit, and development of an annual action plan.

In 2021, the Commission commenced an Aboriginal and Torres Strait Islander graduate program. We currently have one graduate placed, working in our Brisbane office within our Legal, Research and Policy team.

Media and Communications

Media

The Commission receives regular requests from media outlets for comment on topical issues relating to discrimination, sexual harassment, vilification and human rights. The majority of our public comment and media interviews are provided by the Commissioner.

We are not always able to respond to request for public comment. Our role in complaint handling is as an impartial dispute resolution service, so we do not provide comment which may compromise our impartiality in this work. We also do not provide public comment or information about complaints we receive at any stage of proceedings.

In 2023-24, we received almost 100 media requests. The most common topic was youth justice, particularly in relation to the treatment of young people in police watch houses. Other prominent issues we were approached to comment on were racial discrimination and discrimination and vilification of LGBTIQ+ people and communities.

Website

In 2023-24, there were more than 633,000 page views of our website (www.qhrc.qld.gov.au). The 10 most visited pages on our website were:

1. Home page
2. Case studies – sexual harassment
3. Queensland's human rights laws
4. Why pronouns matter
5. Online complaint form
6. Information about making a complaint
7. Queensland's discrimination laws
8. Case studies – sex discrimination



9. The right to protection from torture and cruel, inhuman or degrading treatment
10. Our complaints functions and processes

The Commission's website is AA compliant with the W3C (World Wide Web Consortium) Guidelines, and in some areas is AAA compliant, making it accessible for people with a range of needs.

eNewsletters

The Commission provides a range of bulletins to keep Queenslanders informed on discrimination and human rights law. In 2023-24, the Commission had more than 4,800 subscribers and sent the following regular bulletins:

- News (bi-monthly)
- Training (monthly)
- The Dialogue (quarterly)
- The Brief (quarterly)
- Human Rights Week.

Corporate governance

Governance framework

The Commission is an independent statutory body and accountable to the Queensland Parliament through the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence.

Executive management

Accountability for our operations under the *Financial Accountability Act 2009* resides with the Commissioner as the Accountable Officer.

The Commissioner is appointed under section 238 of the *Anti-Discrimination Act 1991* for a term of no longer than seven years. The current Commissioner is appointed until October 2025, which will mark the end of this seven-year term.

Executive Leadership Team

The Executive Leadership Team (ELT) is a key strategic advisory body for the Commission. It supports the Commissioner in providing strategic direction for the Commission as part of the overall corporate governance framework. It also oversees the Commission's strategic performance and acts as the Audit Committee, Risk Management Committee and Finance Committee.

The group provides advice to the Commissioner in the following areas:

- establishing priorities;
- developing an overarching fiscal strategy;
- maintaining the corporate governance framework;
- overseeing major initiatives and projects;
- managing external relationships;
- setting corporate performance objectives;
- fostering an appropriate corporate culture that supports the Commission's values and code of conduct;
- ensuring business continuity; and
- providing the strategic focus for corporate communications and marketing.

The members of the ELT are:

- Scott McDougall, Human Rights Commissioner (Chair)
- Neroli Holmes, Deputy Commissioner (Deputy Chair)
- Deborah Keenan, Director, Complaint Services (until December 2023)
- Clair Perkins, acting Director, Complaint Services (from January 2024)
- Natalie Hartill, Director, Corporate Services (until January 2024)



- Nathan Hall, Acting Executive Director, Corporate Services (from February 2024)
- Anne Franzmann, Acting Director, Community Engagement
- Jane Vasey, Director, Independent Reviews and Special Projects

The areas of operational responsibility for each ELT member are outlined in the organisational structure at Appendix D.

Leadership Group

The Leadership Group is a sub-committee of the ELT. It supports the Commissioner by ensuring that operational activity aligns with the strategic direction of the Commission as set by the ELT. The group is responsible for providing advice to the Commissioner, and contributing to operational decision making where delegated.

Responsibilities of the Leadership Group include:

- overseeing implementation of strategic and operational plans to ensure progress toward goals and performance measures is aligned with overarching priorities;
- monitoring performance to ensure services are being delivered to the required level and quality and providing input on strategies for continuous improvement;
- ensuring that consistent, integrated and high quality service is provided through effective representation of individual operational areas including regional offices;
- providing holistic leadership of service provision through collaboration, robust discussion, interrogation of performance information and the sharing and analysis of relevant data and research;
- identifying the need for review of governance practices including policies and procedures;
- ensuring that planning and performance management decisions are based on an informed understanding of operational issues and constraints;
- identifying issues relevant to maintaining satisfactory relationships and partnerships with stakeholders;
- acting as champions for the Commission's strategic direction within operational teams and externally;
- leading a culture of team collegiality in which diversity of opinion and areas of expertise are recognised and valued;
- actively demonstrating the Commission's agreed values of independence, respect, inclusion, diversity and integrity.

The members of the Leadership Group are:

- Human Rights Commissioner
- Deputy Commissioner

- Director, Complaint Services
- Director, Corporate Services
- Director, Community Engagement
- Director, Independent Reviews and Special Projects
- Regional Manager, Cairns
- Regional Manager, Townsville
- Regional Manager, Rockhampton
- Senior Manager, Brisbane complaint team
- Managers, Brisbane complaint teams
- Manager, First Nations Unit
- Principal Lawyers
- Principal Policy Officer
- Principal Finance Officer
- Manager, ICT
- Manager, Strategic Communications
- Senior Communications Officer.

Our staff

The Commission maintains offices in Brisbane, Cairns, Townsville, and Rockhampton. At 30 June 2024, we employed 66 permanent and temporary staff, equating to 59 full-time equivalent staff.

We are committed to maintaining a diverse and inclusive workplace where the contributions of all staff are valued. Strategies implemented to promote diversity and inclusion include:

- active promotion of flexible work including compressed hours, part-time and working from home arrangements
- the provision of a parenting/prayer room
- provision of highly accessible office spaces where possible
- appointment of Equity Contact Officers
- LGBTIQ+ and Aboriginal and Torres Strait Islander liaison officers
- update of performance management policies in line with amendments to the *Public Sector Act 2022*, including the introduction of positive performance management principles
- professional development of all staff on a continuing basis.



Table 7: Workforce profile data, 2023-24

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	50	76%
Man	15	23%
Non-binary	<5	2%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	50	76%
Aboriginal peoples and Torres Strait Islander peoples	<5	<5%
People with disability	<5	<5%
Culturally and linguistically diverse – speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	5	8%
	Women (headcount)	Percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	3	60%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	0	0%

Note: percentages in this table have been rounded to the nearest whole number.

Corporate services

In-house corporate services provided by our staff are supplemented through service level agreements with the Department of Justice and Attorney-General and Queensland Shared Services for the provision of financial, human resource, internal audit, and processing services. These arrangements benefit the Commission by providing a cost-effective processing environment and access to a greater range of skills than we can maintain internally given our size and allow us to focus on core business.

Information and communications technology (ICT)

The Commission utilises Microsoft Surface Pro devices and has commenced a migration to Microsoft Surface Laptop devices to provide an improved corporate solution as part of their device replacement strategy. Key partnerships have been established with service providers to enable the Commission to provide a robust ICT solution to clients with a focus on cloud-based computing and telecommunications services, reducing overall costs and risks and providing additional support to the in-house ICT team.

As a Queensland independent statutory body, we must have regard to Information security policy (IS18:2018) in the context of internal controls, financial information management systems and risk management. Our Executive Leadership Team is guided by IS18:2018 in applying a consistent, risk-based approach to information security to safeguard the confidentiality, integrity, and availability of the data and information maintained by the Commission.

Statutory obligations

Ethical behaviour

The Code of Conduct for the Queensland Public Service applies to our staff as a public service agency under the *Public Sector Ethics Regulation 2010*. In accordance with section 23 of the *Public Sector Ethics Act 1994*, all new starters are provided with information about the Code of Conduct as part of their induction program and are asked to confirm their understanding and ability to apply the code. Staff can readily access the code through our intranet and it is referenced in a variety of Commission policies and staff documents including the Workplace Behaviour policy and the staff induction manual.

All staff are required to complete annual refresher training on the Code of Conduct which is monitored through the performance and development management process and an annual internal audit of staff mandatory training records.

Additionally, all staff complete annual training on the Right to Information Act, information privacy, domestic and family violence awareness, public interest disclosure, and cultural capability.

Human rights

As Queensland's leading human rights agency, our core business is to further the objects of the *Human Rights Act 2019*. Promoting understanding, acceptance and public discussion of human rights is central to the delivery of our frontline services.



In relation to the obligations of public entities under the Act, we undertook the following activities during 2023-24:

- Ran the Human Rights Week campaign from 1 to 10 December 2023 to raise awareness of the Act;
- Delivered face-to-face training sessions and webinars on the Act;
- Required all new staff to complete the online training module *Public entities and the Queensland Human Rights Act 2019*.

Of the complaints we received about our service delivery in 2023-24, 4 were human rights complaints. The outcomes of these complaints were:

- Actions determined to be compatible with human rights: 1 complaint
- Policy or process reviewed or changed: 1 complaint
- Explanation provided to complainant: 1 complaint
- Dealt with previously: 1 complaint.

Information systems and recordkeeping

We recognise the significant value of our information resources and treat records management as a priority. Upon commencement at the Commission, all staff undertake an online records management tutorial provided by Queensland State Archives in addition to an induction conducted by our records manager.

The records manager provides regular updates to the Executive Leadership Team about records management practices and ensures policies and procedures manuals are reviewed and updated to maintain consistency with State Archives policies, standards, and guidelines.

The Commission uses RecFind as its electronic documents and records management system (EDRMS). Physical source records that do not involve a complaint are converted to a digital format and then securely destroyed in accordance with General Records and Disposal Schedule (GRDS) reference 2074. Our core Retention and Disposal Schedule is QDAN568 v2; last reviewed 14 January 2015.

In support of the general retention and disposal schedule that includes sentencing of complaints involving vulnerable people, the Commission retains all complaint files for 100 years. Physical source complaint records are retained for as long as the digital record is retained.

We have not transferred any records to Queensland State Archives. As a result of the establishment of Queensland Civil and Administrative Tribunal (QCAT) in 2009, signed conciliation agreements are transferred to QCAT.

There have not been any serious breaches of information security or loss of Commission records due to disaster or other reasons this reporting period.

Internal and external audit

Internal audit services are provided as needed to the Commission under a service level agreement with the Department of Justice and Attorney-General. The size of the Commission is such that a formal Audit Committee is not required. The responsibilities associated with internal audit and the maintenance of an appropriate internal control framework are discharged by the Executive Leadership Team. A copy of the external audit report and certificate of our financial statements are supplied with this report.

Risk management

Our governance and assurance strategies for risk management reflect the functions and size of our agency. The Executive Leadership Team provides oversight of our risk management framework and operational management of risks.

Early retirement, redundancy, and retrenchment

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

Open data

The Commission publishes annual data on consultancies, overseas travel and language services at <https://data.qld.gov.au>.



Summary of financial performance

Financial governance

The Commission is managed in accordance with the requirements of the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019*, the *Statutory Bodies Financial Arrangements Act 1982*, the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019*.

Financial summary 2023-24

This summary provides an overview of the Commission's financial performance for 2023-24 and a comparison with 2022-23. A detailed view of the financial performance for 2023-24 is provided in the audited financial statements included in Appendix F of this annual report.

The Commission's operating result for the 2023-24 was a surplus of approximately \$0.727M. Relative to the 2023-24 budget, this is a positive result of vacant positions across the Commission during the year, increased revenue from interest and the demand for training.

From 2023-24, the Commission received additional funding of \$650K ongoing for increased capacity of frontline services in complaints and enquires to meet ongoing demand for services. The Queensland government extended the limited life funding of \$1.318M in 2023-24 for the Commission to reduce the extended wait times caused by large numbers of incoming complaints to a sustainable level.

Income

The Commission derives most of its income from the Queensland Government through a grant paid by the Department of Justice and Attorney-General. The Commission also provides some services on a fee for service basis, including training and advisory and consultancy services. Interest is received on cash balances held by the Commission's financial institution.

Training revenue increased by \$150K (57%) on 2022-23.

The Commission received \$606K for costs recovered from a Queensland public sector duty holder for an independent review that commenced in 2023-24. This review is scheduled to be completed in 2025.

Interest and other revenue increased by \$186K (116%) in 2023-24, which is due to fee for service revenue received in advance contributing to higher cash holdings, combined with multiple rises in interest rates.

Table 8: Statement of comprehensive income

	2023-24	2022-23
	\$'000	\$'000
Training sessions	412	262
Professional services	606	64
Grants and other contributions	11,455	11,096
Interest and other revenue	347	161
Total income from continuing operations	12,820	11,583
Employee expenditure	8,896	7,591
Supplies and services	2,926	2,173
Grants and subsidies	2	26
Depreciation and amortisation	224	187
Other expenses	45	34
Total expenditure from continuing operations	12,093	10,011
Operating result for the year	727	1,572

Expenditure

Employee expenditure is the Commission's largest expenditure category, representing 75% of total expenditure on average. This cost increased by \$1.3M (17%) in 2023-24 from the previous year to provide professional income producing services, strengthen ICT functions and address the complaint backlog. The Commission's FTE reduced from 63 in 2022-23 to 59 in 2023-24 as the tenure of temporary conciliators was completed.

The Commission's second biggest expense category is supplies and services, being on average, 22% of total expenditure. This expense category increased by \$0.753M (35%) from 2022-23 to strengthen ICT, professional fees for the income producing project and office accommodation.

Grants and sponsorships and other expenses decreased by \$13K (22%) from 2022-23 predominately due to a decrease in sponsorships.

Table 9 sets out the Commission's net assets (being assets minus liabilities) and equity. On 30 June 2024, the Commission's net assets were \$4.281M, an increase of \$727K due to the current year operating surplus.

This year, the Commission's total assets increased to \$5.583M, up \$1.075M (24%) from 2022-23, due to an increase in cash balances of \$1.279M from operating activities and project revenue received in advance. These increases

are partly offset by a decrease in non-current assets of \$0.224M arising from annual depreciation of these assets.

The Commission's current liabilities increased by \$0.348M (36%) to \$1,302M since 2022-23. This total comprises employee annual leave entitlements of \$0.757M (58%), other current liabilities being service fees received in advance of \$0.391M (30%) that will be recognised as revenue in 2024-25 when the services are delivered, and \$0.154M (12%) being end of financial year trade creditors and accruals.

Table 9: Statement of financial position

	2023-24	2022-23
	\$'000	\$'000
Current assets	5,272	3,973
Non-current assets	311	535
Total assets	5,583	4,508
Current liabilities	1,302	954
Total liabilities	1,302	954
Net assets	4,281	3,554
Total equity	4,281	3,554

Comparison to the 2023-24 budget²¹

Budget and Actual performance together with explanatory notes on major variances are provided in detail in Note E1 of the audited financial statements provided with this report.

Certification of financial statements

The certification of financial statements accompanies the annual report or can be view at www.qhrc.qld.gov.au.

Independent auditor's report

The independent auditor's report accompanies the annual report or can be viewed at www.qhrc.qld.gov.au.

²¹ 2023-24 Queensland State Budget – Service Delivery Statements – Queensland Human Rights Commission

Appendix A: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 3
Accessibility	Table of contents	ARRs – section 9.1	Page 2
	Glossary		Appendix C
	Public availability	ARRs – section 9.2	Page 1
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 1
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 1
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 1
General information	Introductory information	ARRs – section 10	Pages 4 to 7
Non-financial performance	Government's objectives for the community and whole-of government plans/specific initiatives	ARRs – section 11.1	Pages 6 and 45
	Agency objectives and performance indicators	ARRs – section 11.2	Appendix B
	Agency service areas and service standards	ARRs – section 11.3	Appendix B
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 55
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 63
	Executive management	ARRs – section 13.2	Page 48
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 53
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 53
	Queensland public service values	ARRs – section 13.6	Page 6
	Risk management	ARRs – section 14.1	Page 54

Summary of requirement	Basis for requirement	Annual report reference
Audit committee	ARRs – section 14.2	Page 54
Internal audit	ARRs – section 14.3	Page 54
External scrutiny	ARRs – section 14.4	Page 54
Information systems and recordkeeping	ARRs – section 14.5	Page 53
Information security attestation	ARRs – section 14.6	N/A
Strategic workforce planning and performance	ARRs – section 15.1	Page 50
Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Page 54
Statement advising publication of information	ARRs – section 16	Page 54
Consultancies	ARRs – section 31.1	https://data.qld.gov.au
Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 57, Appendix F
Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 57, Appendix F

Appendix B: Performance Statement

Human Rights and Anti-Discrimination

Service area objective

Strengthen the understanding, promotion and protection of human rights in Queensland.

Description

Promotion and protection of human rights and building a culture within the Queensland public sector of respect for human rights.

Service standards	2023–24 Target/Est.	2023–24 Actual	2024–25 Target/Est.
Effectiveness measures			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation ¹	50%	41%	50%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation ²	40%	27%	40%
Clients' overall satisfaction with complaint handling service	New measure	New measure	85%
Clients' overall satisfaction with training sessions	95%	96%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	83%	85%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission ¹	70%	68%	70%
Efficiency measure			
Clearance rate for accepted complaints dealt with under the ADA and the HRA ³	112%	104%	100%
Discontinued measure			
Clients' overall satisfaction with complaint handling service ⁴	85%	56%	Discontinued measure

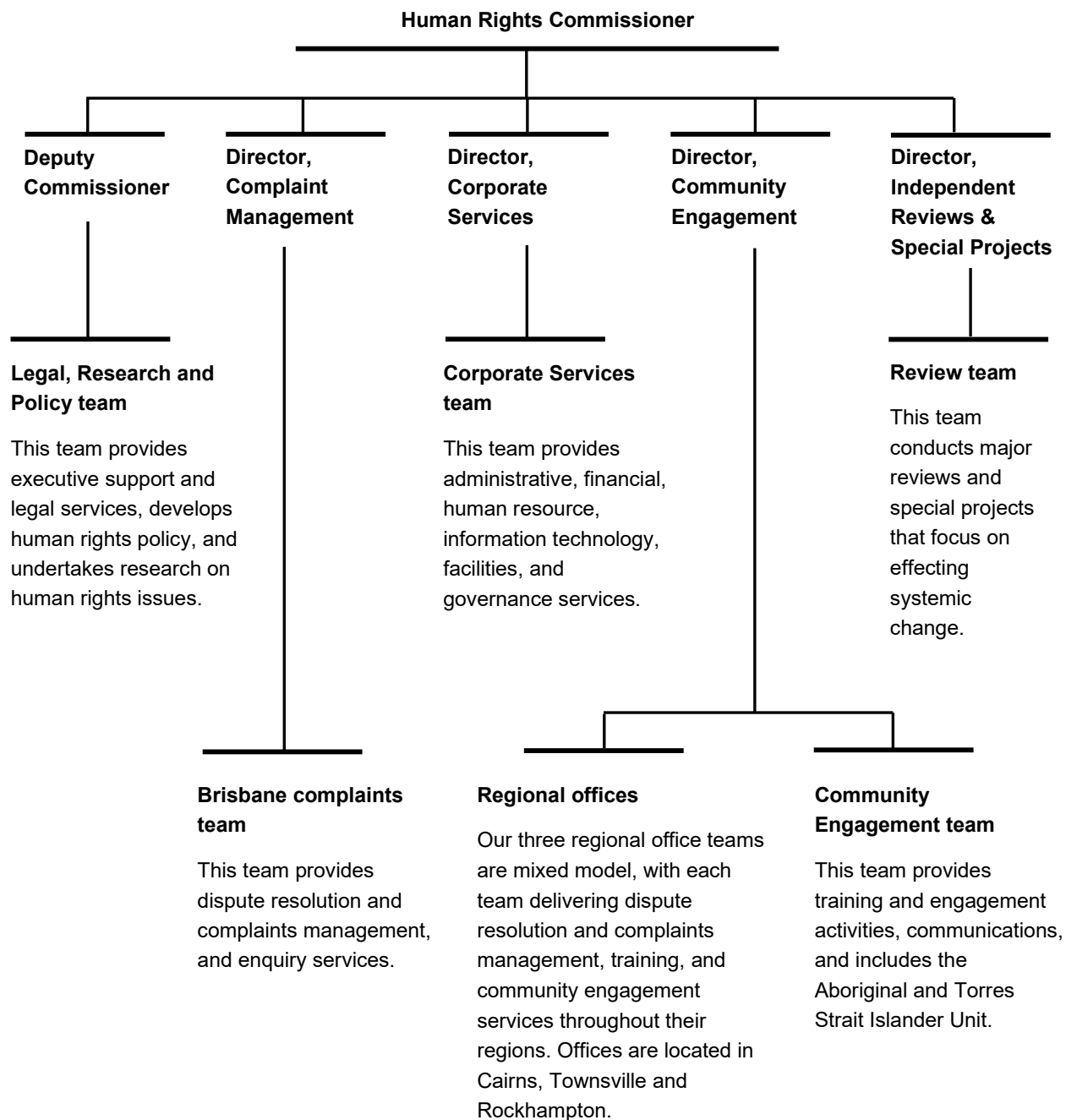
Notes:

1. The variance between the 2023–24 Target/Estimate and 2023–24 Actual is primarily due to a backlog of increased complaints during COVID-19 and more complex complaints received.
2. The variance between the 2023–24 Target/Estimate and 2023–24 Actual is likely due to the unavailability of a complaint referral right, complainants are less likely to consider their complaint to be resolved.
3. The variance between the 2023–24 Actual and the 2024–25 Target/Estimate is due to the reduction in the backlog of COVID-19 pandemic complaints and the number of complaints received post the pandemic.
4. This service standard has been discontinued as the calculation was changed to capture the level of client satisfaction with the QHRC complaint handling service being "very satisfied" or "satisfied"; removing the "neutral" response used in the previous year. Complainants and respondents were dissatisfied with the lag in having their matter dealt with from the time it was lodged, predominantly during the pandemic.

Appendix C: Glossary of terms

Term	Description
ADA, AD Act	<i>Anti-Discrimination Act 1991 (Qld)</i>
Commission	Queensland Human Rights Commission
ELT	The Executive Leadership Team is one of the key strategic advisory bodies of the QHRC. It supports the Commissioner in providing the strategic direction as part of the overall corporate governance framework and oversees the Commission's strategic performance.
HRA, HR Act	<i>Human Rights Act 2019 (Qld)</i>
LG	The Leadership Group is a sub-committee of the Executive Leadership Team (ELT). It supports the Commissioner by ensuring that operational activity aligns with the strategic direction of the QHRC as set by the ELT.
PID Act	<i>Public Interest Disclosure Act 2010 (Qld)</i>
QCAT	Queensland Civil and Administrative Tribunal
QHRC	Queensland Human Rights Commission (formerly Anti-Discrimination Commission Queensland)
QIRC	Queensland Industrial Relations Commission

Appendix D: Our organisational structure



Appendix E: Our functions

We have legislated functions under the *Anti-Discrimination Act 1991* and *Human Rights Act 2019*. Our primary functions under each Act are as follows.

Anti-Discrimination Act 1991	Human Rights Act 2019
Inquire into complaints and, where possible, to effect conciliation and carry out investigations relating to contraventions of the Act.	Deal with human rights complaints.
Undertake research and educational programs to promote the purposes of the Act, and to coordinate programs undertaken by other people or authorities on behalf of the State.	Provide education about human rights and this Act. Make information about human rights available to the community.
Consult with various organisations to ascertain means of improving services and conditions affecting groups that are subjected to contraventions of the Act.	Review public entities' policies, programs, procedures, practices and services in relation to their compatibility with human rights.
Examine Acts and, when requested by the Minister, proposed Acts, to determine whether they are, or would be, inconsistent with the purposes of the Act, and to report to the Minister the results of the examination.	If asked by the Attorney-General, to review the effect of Acts, statutory instruments and the common law on human rights and give the Attorney-General a written report about the outcome of the review.
When requested by the Minister, to research and develop additional grounds of discrimination and to make recommendations for the inclusion of such grounds in the Act.	Assist the Attorney-General in reviews of this Act under sections 95 and 96.
If the commission considers it appropriate to do so—to intervene in a proceeding that involves human rights issues with the leave of the court hearing the proceeding and subject to any conditions imposed by the court.	Advise the Attorney-General about matters relevant to the operation of this Act. Intervene in and be joined as a party to a proceeding before a court or tribunal in which a question of law arises that relates to the application of this Act; or a question arises in relation to the interpretation of a statutory provision in accordance with this act.
Promote an understanding and acceptance, and the public discussion, of human rights in Queensland.	

Appendix F: Certified financial statements



Queensland
**Human Rights
Commission**

Financial Statements

for the financial year ended

30 June 2024

Queensland Human Rights Commission Financial Statements
For the Year Ended 30 June 2024

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Queensland Human Rights Commission
Statement of Comprehensive Income
Year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
User charges and fees	B1-1	1,018	326
Grants and contributions	B1-2	11,455	11,096
Other revenue	B1-3	347	161
Total revenue		12,820	11,583
Total income		12,820	11,583
Expenses			
Employee expenses	B2-1	8,896	7,591
Supplies and services	B2-2	2,926	2,173
Depreciation and amortisation		224	187
Other expenses	B2-3	47	60
Total expenses		12,093	10,011
Operating result for the year		727	1,572
TOTAL COMPREHENSIVE INCOME		727	1,572

The accompanying notes form part of these statements.

**Queensland Human Rights Commission
Statement of Financial Position**

as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	C1	4,929	3,650
Other current assets	C2	343	323
Total current assets		5,272	3,973
Non-current assets			
Plant and equipment	C3	168	298
Intangible assets	C4	143	237
Total non-current assets		311	535
Total assets		5,583	4,508
Current liabilities			
Payables	C5	154	198
Accrued employee benefits	C6	757	750
Other current liabilities	C7	391	6
Total current liabilities		1,302	954
Total liabilities		1,302	954
Net assets		4,281	3,554
Equity			
Contributed equity		537	537
Accumulated surplus		3,744	3,017
Total equity		4,281	3,554

The accompanying notes form part of these statements.

Queensland Human Rights Commission
Statement of Changes in Equity
for the year ended 30 June 2024

	Contributed equity	Accumulated surplus	TOTAL
	\$'000	\$'000	\$'000
Balance as at 1 July 2022	537	1,445	1,982
Operating result for the year	-	1,572	1,572
Balance as at 30 June 2023	537	3,017	3,554
Balance as at 1 July 2023	537	3,017	3,554
Operating result for the year	-	727	727
Balance as at 30 June 2024	537	3,744	4,281

The accompanying notes form part of these statements.

Queensland Human Rights Commission
Statement of Cash Flows
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
User charges and fees		900	233
Grants and contributions		11,455	11,096
GST input tax credits from ATO		280	234
GST collected from customers		39	27
Other		347	161
<i>Outflows:</i>			
Employee expenses		(8,838)	(7,488)
Supplies and services		(2,530)	(2,419)
GST paid to suppliers		(290)	(248)
GST remitted to ATO		(37)	(25)
Other		(47)	(60)
Net cash provided by operating activities	CF-1	<u>1,279</u>	<u>1,511</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Outflows:</i>			
Payments for plant and equipment		-	(101)
Net cash provided by (used in) investing activities		<u>-</u>	<u>(101)</u>
Net increase in cash and cash equivalents		1,279	1,410
Cash and cash equivalents - opening balance		<u>3,650</u>	<u>2,240</u>
Cash and cash equivalents - closing balance	C1	<u><u>4,929</u></u>	<u><u>3,650</u></u>

The accompanying notes form part of these statements.

Queensland Human Rights Commission
Statement of Cash Flows
for the year ended 30 June 2024

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2024	2023
	\$'000	\$'000
Operating surplus	727	1,572
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	224	187
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in receivables	(74)	(152)
(Increase)/decrease in prepayments	54	(55)
Increase/(decrease) in accounts payable	(44)	43
Increase/(decrease) in accrued employee benefits	7	150
Increase/(decrease) in unearned revenue	385	(234)
Net cash provided by operating activities	<u>1,279</u>	<u>1,511</u>

SECTION 1
ABOUT THE COMMISSION AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Queensland Human Rights Commission ("the Commission") is a Queensland Government statutory body established under the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* and 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 20, 53 Albert Street, BRISBANE QLD 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

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

The Queensland Human Rights Commission is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 PRESENTATION

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2022-23 financial statements.

Current/non-current classification

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

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

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

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Human Rights Commissioner and Acting Manager, Finance at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report.

Historical cost

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

Net realisable value

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

A1-6 THE REPORTING ENTITY

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

A2 OBJECTIVES OF THE COMMISSION

The Commission has functions under both the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* (the Acts).

The *Anti-Discrimination Act 1991* aims to promote equality of opportunity for everyone by protecting them from unfair discrimination in various areas of public life, from sexual harassment and from other conduct such as discriminatory advertising and victimisation.

The *Human Rights Act 2019* aims to protect and promote human rights; to help build a culture in the Queensland public sector that respects and promotes human rights; and to help promote a dialogue about the nature, meaning and scope of human rights.

Under the Acts, the Commission's main functions include:

- Managing complaints received;
- Informing public entities and the community about their rights and responsibilities;
- Delivering training to business, government and the community;
- Assisting communities to develop the capacity to protect human rights; and
- Promoting public discussions on human rights.

Other important services specifically covered under the *Human Rights Act 2019* include:

- Reviewing public entities' policies, programs, procedures, practices and services for compatibility with human rights;
- Intervening in legal proceedings involving human rights issues to provide expert assistance to courts and tribunals; and
- Advising the Attorney-General about the operation of the Act.

The Commission is predominantly funded through parliamentary appropriations via a grant from the Department of Justice and Attorney-General.

The Commission provides some services on a fee for service basis in relation to training workshops, and advisory and consultancy services.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2024	2023
	\$'000	\$'000
User Charges and Fees		
Sale of services		
Training sessions	412	262
Professional services	606	64
Total	1,018	326

Accounting Policy - Sale of services

The commission provides training sessions to businesses in Queensland; the usual service delivery period is 1 day. Revenue is recognised at the completion of each service when the single performance obligation is fulfilled. Consideration received upfront is recognised as contract liabilities - other (refer to Note C7).

In July 2023, the Commission entered into a Memorandum of Understanding agreement with the Queensland Police Service (QPS), at the recommendation of the Commission of Inquiry, to review the policies and practices within the QPS aimed at increasing the recruitment and retention of women, culturally and linguistically diverse and First Nations members. Upon signing the agreement, the Commission received \$988,000 in September 2023 for the labour component of Phase 1 and 2 of the 4 phase project. Consistent with AASB 15 *Revenue from Contracts with Customers*, this amount is recognised as a contract liability. Revenue is recognised over time as the respective performance obligations, i.e. outputs per this agreement, are met progressively.

B1-2 GRANTS AND CONTRIBUTIONS

	2024	2023
	\$'000	\$'000
Recurrent grant from Department of Justice and Attorney-General	11,455	10,877
Revenue from contracts with customers - the <i>Anti-Discrimination Act 1991</i> review grant	-	219
Total	11,455	11,096

Accounting policy - Grants and contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the Commission does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the Commission to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Commission. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the Commission satisfies its obligations under the grant through construction of the asset.

Disclosure – Grants and contributions

Grant revenue for the Commission's operations are funded by the Department of Justice and Attorney-General and are recognised upon receipt as the Commission's obligations are not sufficiently specific.

B1-3 OTHER REVENUE

	2024	2023
	\$'000	\$'000
Interest received	266	161
QGIF claims recoveries	4	-
Other revenue	78	-
Total	347	161

Queensland Human Rights Commission
Notes to the Financial Statements

for the year ended 30 June 2024

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2024	2023
	\$'000	\$'000
Employee benefits		
Wages and salaries	6,492	5,495
Annual leave expense	760	733
Employer superannuation contributions	956	754
Long service leave levy	167	144
Other employee benefits	34	18
Employee related expenses		
Workers' compensation premium	35	37
Payroll tax	388	342
Other employee related expenses	64	68
Total	8,896	7,591

	2024	2023
	No.	No.
Full-Time Equivalent (FTE) Employees at 30 June:	59	63

Accounting policy - Wages, salaries and annual leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Commission does not have an unconditional right to defer settlement of the annual leave beyond 12 months after the reporting date, annual leave is classified as a current liability, with the liability recognised at their undiscounted values (refer to Note C6).

Accounting policy - Sick leave

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

Accounting policy - Long service leave

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

Accounting policy - Superannuation

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

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

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

Accounting policy - Workers' compensation premiums

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

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

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (continued)

B2-2 SUPPLIES AND SERVICES

	2024	2023
	\$'000	\$'000
Office accommodation	708	666
Property outgoings	156	141
Computing and telephone	650	582
Operating level agreement	328	202
Legal fees	117	146
Contractors	333	108
Travel	93	88
Plant & Equipment <\$5,000	86	53
Consultants	286	-
Other	169	187
Total	2,926	2,173

Accounting policy – Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the Commission must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant.

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works (DEPW), who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation.

	2024	2023
	\$'000	\$'000
B2-3 OTHER EXPENSES		
External audit fees **	30	29
Other	17	31
Total	47	60

Audit fees

** Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$30,000 (2023: \$28,504). There are no non-audit services included in this amount.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024	2023
	\$'000	\$'000
Imprest accounts	1	1
Cash at bank	4,928	3,649
Total	<u>4,929</u>	<u>3,650</u>

Accounting policy - Cash and cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

C2 OTHER CURRENT ASSETS

	2024	2023
	\$'000	\$'000
Receivables	279	205
Prepayments	64	118
Total	<u>343</u>	<u>323</u>

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price.

Settlement of these amounts is required within 30 days from invoice date.

Other debtors generally arise from transactions outside the usual operating activities of the Commission and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

Plant and equipment reconciliation	Plant and equipment		Work in progress		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	1,223	1,230	-	-	1,223	1,230
Less: Accumulated depreciation	(1,055)	(932)	-	-	(1,055)	(932)
Carrying amount at 30 June	168	298	-	-	168	298
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	298	289	-	-	298	289
Acquisitions	-	33	-	68	-	101
Disposals	-	-	-	-	-	-
Transfers between classes	-	68	-	(68)	-	-
Transferred to Intangibles	-	-	-	-	-	-
Depreciation	(130)	(92)	-	-	(130)	(92)
Carrying amount at 30 June	168	298	-	-	168	298

C3-2 RECOGNITION AND ACQUISITION

Accounting policy - Recognition

Items of plant and equipment with a historical cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Accounting policy - Cost of acquisition

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

C3-3 MEASUREMENT USING HISTORICAL COST

Accounting policy

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

C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-4 DEPRECIATION EXPENSE

Accounting policy

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset progressively over its estimated useful life to the Commission.

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

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

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within plant and equipment.

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

Useful Life Rates

Key Estimate: Useful life rates for each class of depreciable asset:

Class	Useful life
Plant and equipment:	
Computer equipment	5 - 16 years
Office equipment	4 - 5 years
Leasehold improvements	2 - 10 years

C3-5 IMPAIRMENT

Accounting policy

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Commission determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

An impairment loss is recognised immediately in the statement of comprehensive income.

Where an impairment loss subsequently reverses, it is recognised as income.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software internally generated	
	2024	2023
	\$'000	\$'000
Gross	1,045	1,045
Less: Accumulated amortisation	(902)	(808)
Carrying amount at 30 June	143	237
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	237	332
Amortisation	(94)	(95)
Carrying amount at 30 June	143	237

C4-2 RECOGNITION AND MEASUREMENT

Accounting policy

Intangible assets of the Commission comprise purchased software and internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the Commission's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

C4-3 AMORTISATION EXPENSE

Accounting policy

All intangible assets of the Commission have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the Commission. Straight-line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the Commission's intangible assets is zero.

Useful Life

Key Estimate: Useful life for each class of intangible assets:

Class	Useful Life
Intangible assets:	
Software internally generated	15 Years

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-4 IMPAIRMENT

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Commission determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the Commission, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

C4-5 OTHER DISCLOSURES

Individually significant intangible assets

At 30 June 2024 the Commission holds two internally generated software assets being: the Complaints, Training and Contact Management System that has a carrying value of \$77,385 and a remaining amortisation period of 1 year; and the QHRC website that has a carrying value of \$65,882 and a remaining amortisation period of 4 years.

C5 PAYABLES

	2024	2023
Current	\$'000	\$'000
Trade creditors	152	193
Other	2	5
Total	154	198

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

C6 ACCRUED EMPLOYEE BENEFITS

	2024	2023
Current	\$'000	\$'000
Annual leave *	711	707
Long service leave levy payable	46	43
Total	757	750

* As the Commission does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.

Accounting policy - Accrued employee benefits

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

C7 OTHER CURRENT LIABILITIES

	2024	2023
Current	\$'000	\$'000
Contract liabilities	391	6
Total	391	6

Disclosure – Contract liabilities

Contract liabilities arise from contracts with customers under AASB 15 *Revenue from Contracts with Customers*.

The full amount of the contract liabilities at 30 June 2023 has been recognised as revenue in 2023-24.

The contract liability balance at 30 June 2024 comprises \$380k for the remaining performance obligations for phases 1 and 2 of the Queensland Police Service (QPS) review project, and training fees of \$11k received prior to the sessions being delivered. Performance obligations for these contract liabilities are expected to be delivered and recognised as revenue in 2024-25.

Note B1-1 and B1-2 contain further information about the arrangements with the QPS and the application of AASB 15 *Revenue from Contracts with Customers* to those receipts received during the year.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the Commission becomes party to the contractual provisions of the financial instrument.

Financial assets	Note	2024	2023
		\$'000	\$'000
Cash and cash equivalents	C1	4,929	3,650
Financial assets at amortised cost:			
<i>Receivables</i>	C2	279	205
Total financial assets		5,208	3,855
Financial liabilities			
Financial liabilities at amortised cost:			
<i>Payables</i>	C5	154	198
Total financial liabilities		154	198

No financial assets and financial liabilities have been offset and presented net in the statement of financial position. The activities undertaken by the Commission do not expose it to any material credit, liquidity or market risk.

D2 COMMITMENTS

(a) Office Accommodation

DEPW provides the Commission with access to office accommodation under government-wide frameworks. From 1 July 2019, these arrangements are now categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are include in Note B2-2.

(b) Other Expense Commitments

Other expenditure commitments of the Commission (inclusive of non-recoverable GST input tax credits) contracted for at the reporting date but not recognised in the accounts are payable as follows:

Not later than 1 year	134	98
	134	98

D3 CONTINGENCIES

The Commission is aware of 1 matter that may or may not result in litigation. If the Commission was required to pay an amount to a successful litigant, the net cost to it would be \$2,000 following a claim upon its insurer, Queensland Government Insurance Fund (QGIF) to recover the damages.

D4 EVENTS OCCURRING AFTER THE REPORTING DATE

On 14 June 2024, the Respect at Work and Other Matters Bill 2024 (the Bill) was introduced into Queensland Parliament. The Bill makes a number of amendments to the *Anti-Discrimination Act 1991* (AD Act) to introduce select reforms as recommended by the *Respect@Work: Sexual Harassment National Inquiry Report* and *Building Belonging: Review of the Anti-Discrimination Act 1991* (Building Belonging report). The Bill represents the first stage of the Queensland Government's commitment to implementing the reforms recommended in the Building Belonging report.

The Bill will provide the Commission with new powers to investigate and enforce compliance with the legislation, its functions will be updated with respect to undertaking research and educational programs to support compliance with the AD Act, along with a new power to issue guidelines on any matter relating to the Act.

In recognition of the importance of the Commission's role in the delivery of these reforms, and to ensure it is able to effectively discharge the new proposed functions, the Commission will receive additional funding of \$24.570 million from 1 July 2024 over five years, after that period, it will receive ongoing funding of \$7.67 million per year from 01 July 2029.

In July 2024, the Commission commenced a staff consultation process on the proposed restructure to fit the Commission's new responsibilities. The restructure and the outcome of the Bill will be known in early 2024-25.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the Australian accounting standards and interpretations with future effective dates are either not applicable to the Queensland Human Rights Commission's activities, or have no material impact on the Commission.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the Commission's actual 2023-24 financial results and the original budget presented to Parliament.

E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME

	Variance note	Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Income				
User charges and fees	1	220	1,018	798
Grants and contributions	2	10,578	11,455	877
Other revenues	3	10	347	337
Total income		10,808	12,820	2,012
Expenses				
Employee expenses	4	8,279	8,896	(617)
Supplies and services	5	2,305	2,926	(621)
Depreciation and amortisation		182	224	(42)
Other expenses		42	47	(5)
Total expenses		10,808	12,093	(1,285)
Operating result for the year		-	727	727

E2-1 Explanation of major variances - Statement of comprehensive income

1 - Increase is predominately due to recognising revenue for the Queensland Police Service (QPS) Review Project \$606K and increased training revenue due to increased demand for services \$150K.

2 - Additional grant funding was received to predominantly support an interim increase in front line staff to clear the backlog of customer complaints received during the pandemic, strengthen our ICT and cyber security infrastructure totalling \$650k, and additional funding \$167k for cost of living allowance to employees.

3 - Increase is predominately due to higher than anticipated interest received on deposits of \$105k due to significant interest rate increases, recovery of QPS project disbursements \$78k and shared services costs of \$70k attributable to the project.

4 - Employee costs are higher than budget mainly due to the increase in temporary positions for the QPS Review project and customer complaint handlers to address the backlog of complaints received during the pandemic.

5 - Supplies and services costs exceeded budget for recoverable costs relating to the QPS project, outsourced ICT service providers to strengthen cybersecurity controls, upgrades to ICT servers, and replacement of the majority of computers as they were no longer covered by warranty. There were unbudgeted costs for a corporate restructure to improve service delivery and prepare for the additional responsibilities under the anticipated Respect at Work legislation.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance note	Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Current Assets				
Cash and cash equivalents	6	2,497	4,929	2,432
Other current assets	7	115	343	228
Total Current Assets		<u>2,612</u>	<u>5,272</u>	<u>2,660</u>
Non-Current Assets				
Plant and equipment		135	168	33
Intangible assets	8	536	143	(393)
Total Non-Current Assets		<u>671</u>	<u>311</u>	<u>(360)</u>
Total Assets		<u>3,283</u>	<u>5,583</u>	<u>2,300</u>
Current Liabilities				
Payables		156	154	(2)
Accrued employee benefits		604	757	(153)
Other liabilities	9	19	391	(372)
Total Current Liabilities		<u>779</u>	<u>1,302</u>	<u>(523)</u>
Total Liabilities		<u>779</u>	<u>1,302</u>	<u>(523)</u>
Net Assets		<u>2,504</u>	<u>4,281</u>	<u>1,777</u>
Total Equity		<u>2,504</u>	<u>4,281</u>	<u>1,777</u>

E3-1 Explanation of Major Variances - Statement of Financial Position

6 - The positive variance to the budgeted bank balance is primarily due to the cash effect of operating surplus variances, 2022-23 \$1.5M and 2023-24 of \$0.726M, being higher than the respective budget surplus of nil.

7 - Key factors contributing to the positive variance to budget for Other Current Assets are: additional grant funding to offset employee costs related to the State Wage Case \$81k, recovery of QPS disbursements \$61k, an increase in training services following positive duty compliance requirements \$30k, and interest on deposits receivable of \$21k being higher than expected due to interest rate rises and higher than expected bank balance.

8 - Due to deferral of CRM replacement project.

9 - As a result of QPS review project funding received in advance.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

E4 BUDGET TO ACTUAL COMPARISON - STATEMENT OF CASH FLOWS

	Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
User charges and fees	220	900	680
Grants and contributions	10,578	11,455	877
Interest and distribution from managed funds received	10	-	(10)
GST input tax credits from ATO	-	280	280
GST collected from customers	-	39	39
Other	-	347	347
<i>Outflows:</i>			
Employee expenses	(8,279)	(8,838)	(559)
Supplies and services	(2,305)	(2,530)	(225)
Grants and subsidies	(10)	-	10
GST paid to suppliers	-	(290)	(290)
GST remitted to ATO	-	(37)	(37)
Other	(32)	(47)	(15)
Net cash provided by operating activities	<u>182</u>	<u>1,279</u>	<u>1,097</u>
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for plant and equipment	(380)	-	380
Net cash provided by (used in) investing activities	<u>(380)</u>	<u>-</u>	<u>380</u>
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections	350	-	(350)
Net cash provided by financing activities	<u>350</u>	<u>-</u>	<u>(350)</u>
Net increase (decrease) in cash and cash equivalents	152	1,279	1,127
Cash and cash equivalents - opening balance	2,345	3,650	1,305
Cash and cash equivalents - closing balance	<u>2,497</u>	<u>4,929</u>	<u>2,432</u>

Note - Explanations of Major Variances - Statement of Cash Flows has not been separately listed as major variances relating to that statement have been addressed in explanations of major variances in E2-1 and E3-1.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 6
OTHER INFORMATION

F1 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 Attorney-General and Minister for Justice, Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during 2023-24 and 2022-23. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Human Rights Commissioner	Accountable officer responsible for leading the Commission in performing its functions under the <i>Anti-Discrimination Act 1991</i> and the <i>Human Rights Act 2019</i> .
Deputy Commissioner	Provide high level advice to enhance the delivery of strategic and operational targets within a human rights framework.
Executive Director, Governance and Operations	This is a temporary position to strengthen the Commission's capacity for the imminent expansion of its responsibilities under the <i>Anti-Discrimination Act 1991</i> .
Director, Complaint Management	Strategic management of complaints under a statutory complaints framework.
Director, Corporate Services	Provide strategic advice and manage the delivery of corporate services within the Commission.
Director, Community Engagement	Provide strategic management of the Commission's training and community engagement programs.
Director, Independent Reviews and Special Projects	Deliver high level and strategic reviews within a human rights framework.
Manager, Strategic Communications	Provide strategic advice and management of the Commission's internal and external communication.
Manager, First Nations Unit	Provide strategic advice and management of the Commission's internal and external communication.

KMP remuneration policies

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 Ministerial 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 for the 2023-24 financial year, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the Commission's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*, with the exception of the Human Rights Commissioner who is appointed under the *Anti-Discrimination Act 1991*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position. Non-monetary benefit is provided to the Human Rights Commissioner - consisting of provision of parking together with FBT applicable to the benefit.

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

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

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

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2024

F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration expenses

The following disclosures focus on the expenses incurred by the Commission attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

2023-24

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Total
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Human Rights Commissioner	262	3	7	32	304
Deputy Commissioner	148	0	4	21	173
Executive Director, Governance and Operations (from 29/01/2024)	110	0	3	13	126
Director, Complaint Management (to 30/11/2023 and from 8/01/2024)	122	0	3	16	141
Director, Corporate Services (to 29/03/2024)	114	0	3	17	134
Director, Community Engagement	163	0	4	21	188
Director, Independent Reviews and Special Projects	142	0	4	17	163
Manager, Strategic Communications (from 8/01/2024)	37	0	1	4	42
Manager, First Nations Unit (from 4/03/2024)	50	0	1	6	57

2022-23

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Total
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Human Rights Commissioner	249	3	7	32	291
Deputy Commissioner	127	-	3	18	148
Director, Complaint Management	143	-	4	19	166
Director, Corporate Services	135	-	4	16	155
Director, Community Engagement	138	-	4	17	159
Director, Independent Reviews and Special Projects (from 02/05/2023)	23	-	1	3	27

Termination payments

No termination payments were made to KMP in 2023-24 or 2022-23.

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

F2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the Commission's operating result and/or financial position.

Transactions with other Queensland Government-controlled entities

The Commission's primary ongoing source of funding from Government for its services is, by way of a grant (Note B1-2), provided in cash via the Department of Justice and Attorney-General.

The Commission receives property tenancy and maintenance services from the Department of Housing, Local Government, Planning and Public Works.

The Commission delivers training courses to Government agencies on ordinary commercial terms.

The Commission is undertaking a review of certain policies and practices within the Queensland Police Service (Note B1-1). The revenue received for this work reflects recovery of estimated costs such as employee costs and professional services.

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

Accounting standards applied for the first time

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

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2023-24.

F4 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 Queensland Human Rights Commission. GST credits receivable from, and GST payable to the Australian Tax Office (ATO), are recognised as receivables.

F5 CLIMATE RISK DISCLOSURE

Whole-of Government climate-related reporting

The State of Queensland, as the ultimate parent of the Queensland Human Rights Commission, has published a wide range of information and resources on climate related risks, strategies and actions accessible via

<https://www.energyandclimate.qld.gov.au/climate>

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

Commission accounting estimates and judgements - climate-related risks

The Commission considers climate related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

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

The Commission continues to monitor the emergence of material climate-related risks that may impact the financial statements of the Commission, including those arising under the Queensland Government's Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

**Queensland Human Rights Commission
Management Certificate**

for the year ended 30 June 2024

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

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

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



Karen Stuart
Manager, Finance

20 August 2024



Scott McDougall
Human Rights Commissioner

20 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Commissioner of Queensland Human Rights Commission

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Human Rights Commission.

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

Responsibilities of the entity for the financial report

The Commissioner 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 Commissioner determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Commissioner 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

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

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

Prescribed requirements scope

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



D J Toma
as delegate of the Auditor-General

21 August 2024
Queensland Audit Office
Brisbane