



# Financial Statements

for the financial year ended  
31 December 2023



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## Statement of Comprehensive Income

for the year ended 31 December 2023

	<i>Note</i>	<i>2023 Actual \$'000</i>	<i>2022 Actual \$'000</i>
<b>Income from Continuing Operations</b>			
<b>Revenue</b>			
Fees	2	12,538	11,966
Grants and contributions	3	564	509
Interest		564	181
Criminal history checks		360	232
Other revenue	4	139	95
<b>Total Income from Continuing Operations</b>		<b>14,165</b>	<b>12,983</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	5	9,537	8,458
Supplies and services	6	2,136	1,853
Depreciation and amortisation	7	500	920
Criminal history checks	8	436	441
Finance costs	9	153	156
<b>Total Expenses from Continuing Operations</b>		<b>12,762</b>	<b>11,828</b>
<b>Operating Result from Continuing Operations</b>		<b>1,403</b>	<b>1,155</b>
<b>Total Comprehensive Income</b>		<b>1,403</b>	<b>1,155</b>

The accompanying notes form part of these financial statements.

# Statement of Financial Position

as at 31 December 2023

	<i>Note</i>	<b>2023 Actual \$'000</b>	<b>2022 Actual \$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	10	15,285	13,446
Receivables	11	150	131
Other		88	78
<b>Total current assets</b>		<b>15,523</b>	<b>13,655</b>
<b>Non-current assets</b>			
Intangible assets	12	605	604
Right-of-use asset	13	2,351	2,754
Plant and equipment	14	112	141
<b>Total non-current assets</b>		<b>3,068</b>	<b>3,499</b>
<b>TOTAL ASSETS</b>		<b>18,591</b>	<b>17,154</b>
<b>Current liabilities</b>			
Payables	15	333	245
Accrued employee benefits	16	742	707
Contract liabilities	17	8,952	8,633
Lease liability	13	451	408
<b>Total current liabilities</b>		<b>10,478</b>	<b>9,993</b>
<b>Non-current liabilities</b>			
Lease liability	13	2,891	3,342
<b>Total non-current liabilities</b>		<b>2,891</b>	<b>3,342</b>
<b>TOTAL LIABILITIES</b>		<b>13,369</b>	<b>13,335</b>
<b>NET ASSETS</b>		<b>5,222</b>	<b>3,819</b>
<b>EQUITY</b>			
Accumulated Surplus		5,222	3,819
<b>TOTAL EQUITY</b>		<b>5,222</b>	<b>3,819</b>

The accompanying notes form part of these financial statements.

Statement of Changes in Equity  
for the year ended 31 December 2023

	<b>Accumulated Surplus</b>	
	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<b>Balance as at 1 January</b>	<b>3,819</b>	<b>2,664</b>
Operating results from continuing operations	1,403	1,155
<b>Balance as at 31 December</b>	<b>5,222</b>	<b>3,819</b>

The accompanying notes form part of these financial statements.

# Statement of Cash Flows

for the year ended 31 December 2023

	<i>Note</i>	<b>2023 Actual \$'000</b>	<b>2022 Actual \$'000</b>
<b>Cash Flows from operating activities</b>			
<b>Inflows:</b>			
Receipts from customers		13,234	12,497
Grant funds received		650	519
Other funds received		45	-
Interest		564	181
GST input tax credits from ATO		250	276
GST collected from customers		16	65
<b>Outflows:</b>			
Employee expenses		(9,503)	(8,464)
Supplies and services		(2,564)	(2,246)
GST paid to suppliers		(266)	(254)
GST remitted to the ATO		(26)	(66)
Finance charges		(153)	(156)
<b>Net cash from operating activities</b>		<b><u>2,247</u></b>	<b><u>2,352</u></b>
<b>Cash Flows from financing activities</b>			
<b>Outflows:</b>			
Payments for lease liability		(408)	(601)
<b>Net cash used in financing activities</b>		<b><u>(408)</u></b>	<b><u>(601)</u></b>
Net increase in cash and cash equivalents		1,839	1,751
Cash and cash equivalents at beginning of financial year		13,446	11,695
<b>Cash and cash equivalents at end of financial year</b>	10	<b><u>15,285</u></b>	<b><u>13,446</u></b>

The accompanying notes form part of these financial statements.

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

## **1 Basis of financial statement preparation**

### **(a) General Information about the reporting entity**

These financial statements cover the Queensland College of Teachers (the College).

The Queensland College of Teachers is a statutory body established under the *Education (Queensland College of Teachers) Act 2005*. The College does not control other entities, the financial statements are for the College as an individual entity.

The objective of the College is to uphold the standards of the teaching profession, maintain public confidence in the teaching profession, and protect the public by ensuring education in schools is provided in a professional and competent way by approved teachers. The head office and principal place of business of the College is 601 Coronation Drive, Toowong QLD 4066.

### **(b) Authorisation of financial statements for issue**

The financial statements are authorised for issue by the Director and Chairperson at the date of signing the Management Certificate.

### **(c) Compliance with Prescribed Requirements**

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

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

### **(d) Underlying measurement basis**

The financial statements are prepared on an accrual basis, with the exception of the statement of cash flows which is prepared on a cash basis.

The historical cost convention is used as the measurement basis except for land and buildings which are measured at fair value.

### **(e) Other Presentation Matters**

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.

Comparative information reflects the audited 2022 financial statements.

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 College does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 1 Basis of financial statement preparation (continued)

### (f) Taxation

The College is exempted from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Receivables and payables in the balance sheet are shown inclusive of GST. GST credits receivable from, and GST payable to, the ATO at reporting date are separately recognised in receivables within Note 11).

### (g) Key accounting estimates and judgements

The preparation of financial statements requires the determination and use of certain critical accounting assumptions and management judgements that have the potential to cause material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect are outlined in the financial statement notes: Depreciation and amortisation Note 7, Intangible assets Note 12, Plant and Equipment Note 14 and Leases Note 13.

### (h) New and Revised Accounting Standards

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

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

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

No accounting pronouncements were early adopted in the 2023 financial year.

#### Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2023 financial year.



# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>2 Fees</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Teacher registration, application and renewal fees	12,347	11,785
Certification fees	73	65
Late payment fees	118	112
Other fees	-	4
<b>Total</b>	<b>12,538</b>	<b>11,966</b>

## Accounting policy

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes. Revenue is recognised for each of the College's major activities in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-profit Entities* as follows:

### Application fees

Application fees are received in advance of a teacher's registration and it is split and recognised between two performance obligations:

- *Application* - The applicant is required to complete an application form. The College is required to perform an initial assessment of the applicant's skills in respect to their ability to teach. Approval of the application grants the applicant registration or permission to teach in Queensland. If the applicant fails to meet the requirements to be registered or the applicant chooses to cease the registration process once it has commenced the fee is refundable. The fee is recognised when registration is granted.
- *Annual Registration* - Once the applicant is registered the teacher then receives access to a number of services and benefits provided by the College. As the services and benefits are offered throughout the year, it is determined the performance obligation is satisfied over this period. The fee is recognised over the year on a straight-line basis, commencing from the date of the teacher's registration.

### Registration fees

Registration fees are received every year after the initial registration and provides the same annual benefits as noted for the application fees. The annual registration fees entitle the teacher to services and benefits throughout the year. The fee is recognised on a straight-line basis over the year commencing from the date of the teacher's anniversary of their registration.

### Renewal fees

Renewal and registration fees received from teachers as part of the 5 yearly Renewal of Registration is not a distinct service from the annual benefits. This registration is only recognised as revenue over the period of re-registration once all assessment documentation and processes are complete as this constitutes a valid application for re-registration. Any amounts received which are not accompanied by assessment documentation are disclosed in Note 17 as unearned application and renewal fees. Immediately the registration is renewed and the fee is recognised on a straight-line basis over the year.

### Late payment, other fees

Late payment fees, and other fees charged to prospective and registered teachers are recognised as revenue on receipt.

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>3 Grant and Contributions</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
HAT & LT Grant carried over from prior year	71	83
HAT & LT Grant received	650	497
Unearned component of HAT & LT Grant received	(157)	(71)
	<u><b>564</b></u>	<u><b>509</b></u>

### Accounting policy

Grants, contributions, donations and gifts arise from transactions that are non-reciprocal in nature (i.e. do not require any goods or services to be provided in return).

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

Otherwise, the grant or donation is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

Contributions of assets received from the government and other parties are recognised at fair value on the date of transfer in the Statement of Financial Position, with a corresponding amount of revenue recognised in the Statement of Comprehensive Income.

### Disclosure – Grants and other contributions

The HAT & LT grant received from the Department of Education, is identified as a contract with a customer under AASB 15. The College's obligation under the grant agreement is to deliver the Highly Accomplished & Lead Teachers program, which is a national certification process developed by the Australian Institute for Teaching and School Leadership (AITSL). According to the agreement, the College must not use the Program Grant for any other purpose. Total funding of \$690,000 was received in advance in 2022-23, this amount is allocated to fund the resources required to undertake the HAT & LT certification process and revenue is recognised as the resources utilised.

The portion of grant funds unspent at year end are to be rolled over to the next financial year once the Department of Education have verified a reconciliation of the grant funds as per the grant agreement between the Department of Education and the College.

<b>4 Other Revenue</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Program recoveries	104	69
Advertising	33	10
Reimbursement	2	16
<b>Total</b>	<u><b>139</b></u>	<u><b>95</b></u>

### Accounting policy

#### *Other Revenue*

Other revenue is recognised when goods or services are delivered.

#### *Interest Revenue*

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset (cash).

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>5 Employee Expenses</b>	<b>2023 \$*000</b>	<b>2022 \$*000</b>
<i>Employee benefits</i>		
Wages, salaries and annual leave	7,824	6,982
Employee superannuation contributions	1,008	846
Long service leave levy	204	181
<i>Employee related expenses</i>		
Workers compensation premium	14	14
Payroll tax	437	388
Other employee related expenses	50	47
<b>Total</b>	<b>9,537</b>	<b>8,458</b>

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

	<b>As at 31 December 2023</b>	<b>As at 31 December 2022</b>
Number of Employees	73.89	67.26

## Accounting policy for wages and salaries

### Employer superannuation contributions

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

*Defined contribution plans* – Employer contributions are based on rates specified under conditions of employment. The College's contributions are expensed when they become payable at each fortnightly pay period.

*Defined benefit plan* - The liability for the Queensland Government's defined benefit obligations 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*. Employer contributions to the defined benefit plan is based on rates determined on the advice of the State Actuary. The College's contributions are expensed when they become payable at each fortnightly pay period. The College's obligations to the defined benefit plan is limited to those contributions paid.

### Other employee benefits – 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.

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>6 Supplies and Services</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Travel related expenditure	113	69
Postage & Handling	433	411
Printing, Stationery & Storage	94	67
Communications - Services & Equipment	315	319
Minor equipment	6	3
Legal fees	119	102
Teacher Release Scheme	22	18
Subscriptions & Memberships	24	19
Catering - Non-FBT	18	20
Audit fees*	28	29
Board fees	25	33
Bank charges	61	71
Other expenses	48	70
Asset operating costs	28	24
Consulting, contracting and bureau fees	657	465
Professional Conduct and Disciplinary costs	22	24
Property costs and maintenance	123	109
<b>Total</b>	<b>2,136</b>	<b>1,853</b>

\*Total external audit fees paid to the Queensland Audit Office relating to the 2023 financial statements are estimated to be \$30k (2022: \$29k). There are no non-audit services included in this amount.

The College undertook two internal audits in 2023, as per the internal audit plan. The first internal audit reviewed the QCT governance framework of the ICT function. The second internal audit reviewed the effectiveness of Delegations at QCT. The QCT outsources the internal audit function as in prior years. The current internal audit partner is Deloitte, who is engaged to perform the service over a 3 year internal audit plan. The cost of internal audits for 2023 was \$52k. There were no internal audits undertaken in 2022, due to the expiry of the agreement with the previous audit partner along with shortages in supply services.

<b>Related Party Transactions</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Consulting, contracting and bureau fees *	206	223
<b>Total</b>	<b>206</b>	<b>223</b>

\* Includes Corporate Administration Agency (Shared service provision) charges.

There are no material transactions with other Queensland Government-controlled entities.

<b>7 Depreciation and Amortisation</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Depreciation and amortisation were incurred in respect of:		
Amortisation: Software purchased	69	146
Depreciation: Plant and equipment	28	159
Depreciation: Right of use asset	403	615
<b>Total</b>	<b>500</b>	<b>920</b>

The following depreciation rates are used:

<b>Class</b>	<b>Depreciation/Amortisation Rate (%)</b>
<b>Plant and equipment</b>	
Leasehold Improvements	7
Plant and equipment	20 - 25
<b>Right-of-use asset</b>	8
<b>Intangible assets:</b>	
Software purchased	1 - 7

## Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>8 Criminal history checks</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Incurring in respect of Applications	168	163
Incurring in respect of Renewal of Registration*	268	278
	<u>436</u>	<u>441</u>

\*Teacher registrations are required to be renewed every five years. Approximately 9,232 teachers who registered during 2018 and 2019 representing 8% of registered teachers in Queensland, were consequently required to renew their registration during 2023 (2022: 10,196).

<b>9 Finance costs</b>	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Lease liability	153	156
	<u>153</u>	<u>156</u>

### Accounting policy

Finance costs are recognised as an expense in the period which they are incurred. Finance costs include amortisation of discounts or premiums relating to borrowings and provisions.

## 10 Cash and Cash Equivalents

	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Cash at bank	1,677	1,764
Deposits at call	13,608	11,682
<b>Total</b>	<u>15,285</u>	<u>13,446</u>

Cash deposited with the Queensland Treasury Corporation earned interest at rates between 3.79% and 5.26% (2022: 0.28% and 3.67%).

Funds totalling \$4.7 million (2022: \$4.5 million) of the above Deposits held at call have been invested in a designated account to cater for the future Criminal History Checks commitment detailed in Note 8.

The college reduces its exposure to credit default by ensuring that it invests in secure capital guaranteed assets, predominantly with the Queensland Treasury Corporation, monitoring all funds owed on a timely basis. Any impairment losses are determined according to the amount of lifetime expected credit losses however these are considered to be negligible.

### Accounting policy

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash and cash equivalents include all cash and cheques receipted but not banked at 31 December as well as deposits at call with financial institutions. It also includes investments with short periods to maturity that are readily convertible to cash on hand at the College's option and that are subject to a low risk of changes in value.

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>11 Receivables</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
GST receivable	86	60
Long service leave reimbursements	17	60
Other receivables	47	11
<b>Total</b>	<b>150</b>	<b>131</b>

## Accounting policy

Receivables are comprised of other debtors, and generally arise from transactions outside the usual operating activities of the College, being recognised at their assessed values. Terms are a maximum of three months; no interest is charged and no security is obtained.

The collectability of receivables is assessed periodically with allowance being made for impairment.

Finance costs are recognised as an expense in the period which they are incurred. Finance costs include amortisation of discounts or premiums relating to borrowings and provisions.

<b>12 Intangible Assets</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<i>Software purchased</i>		
At cost	2,214	2,214
Software WIP	70	-
Less accumulated amortisation	(1,679)	(1,610)
<b>Total</b>	<b>605</b>	<b>604</b>

## Intangible Assets Reconciliation

	<b>Carrying amount at 1 January</b>	<b>Acquisitions</b>	<b>WIP</b>	<b>Amortisation</b>	<b>Carrying amount at 31 December</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2023</b>					
<i>Software purchased</i>	604	-	70	(69)	605
	<b>604</b>	<b>-</b>	<b>70</b>	<b>(69)</b>	<b>605</b>

Amortisation of the purchased software intangible is included in the line item "Depreciation and Amortisation" in the Statement of Comprehensive Income and in Note 7.

The purchased software intangible asset of the College has a finite useful life and is amortised on a straight-line basis. Refer to Note 7.

## Accounting policy

Intangible assets with a cost or other value being greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset is amortised over its estimated useful life to the College, less any anticipated residual value. The residual value is zero for all the College's intangible assets.

It has been determined that there is not an active market for any of the College's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

### *Purchased Software*

The purchase cost of this software has been capitalised and amortised on a straight-line basis over the period of the expected benefit to the College, namely 13 years.

## Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

<b>13 Leases</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<b>Right of use assets – Building</b>		
Opening balance at 1 January	2,754	4,500
Depreciation charge	(403)	(615)
Other adjustments*	-	(1,131)
<b>Closing balance at 31 December</b>	<b>2,351</b>	<b>2,754</b>
<b>Lease liabilities</b>		
<i>Current</i>	451	408
<i>Non-Current</i>	2,891	3,342
<b>Total</b>	<b>3,342</b>	<b>3,750</b>
<b>Amounts recognised in profit or loss</b>		
Interest expense on lease liabilities	153	156
<b>Total cash outflow for leases</b>	<b>561</b>	<b>757</b>

\* Other adjustments represent the reduction in right of use asset due to the accounting for the lease modification with respect to the amendment of the existing leased premises in 2022.

### Accounting policy

#### Right-of-use assets

Right-of-use assets are initially measured at cost comprising the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date (less any lease incentives received), initial direct costs incurred and the initial estimate of restoration costs (where applicable). Subsequent to initial recognition, right-of-use assets are measured at cost and depreciated over the lease term and subject to impairment testing on an annual basis.

#### Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the College is reasonably certain to exercise.

Current operating lease rental payments will be apportioned between a reduction in the recognised lease liability and the implicit finance charge (the effective rate of interest) in the lease. The finance cost is recognised as an expense (Note 9).

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the College. Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities are to include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the College under residual value guarantees
- the exercise price of a purchase option if the College is reasonably certain to exercise that option, and payments of penalties for terminating the lease, if the lease term reflects the College exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 13 Leases (continued)

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the QTC's Fixed Rate Loan rates that correspond with the lease commencement month and lease term.

### Details of leasing arrangements as lessee

The Queensland College of Teachers entered into an 8-year lease, commencing 01 November 2015 of the fifth floor of office building 601 Coronation Drive Toowong. The lease was due to expire 31 October 2023.

During 2022, the College negotiated an early extension of the lease, in the form of an amendment to the original agreement, rather than acceptance of the option to extend for 5 years. This amendment allowed for an early take up of lease extension, beginning 01 November 2022 through to 31 October 2029. The advantage of extending the lease 12 months early, was a rental abatement of \$1.5m, to be discounted over the remaining extension of the amended agreement, along with a reduced fixed increment from 3.5% annually to 3.25% annually.

The amended contract includes no make good obligation, therefore no make good provision has been included in the calculation of the right of use asset. The original contract included a \$1.2m office fit out incentive that was recognised as a plant and equipment asset.

The right of use asset and corresponding lease liability were amended according to these changes.

### Lease Liability Maturity

Undiscounted future lease payments included in the lease liability are as follows.

	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Not later than one year	586	561
Later than one year and no later than five years	3,210	3,197
Later than five years	-	599
Less: effect of discounting	(454)	(607)
<b>Lease liabilities at 31 December</b>	<b>3,342</b>	<b>3,750</b>



## Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

<b>14 Plant and Equipment</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<i>Leasehold Improvements</i>		
At cost	1,152	1,152
Less accumulated depreciation	<u>(1,050)</u>	<u>(1,032)</u>
	102	120
<i>Plant and equipment</i>		
At cost	273	273
Less accumulated depreciation	<u>(263)</u>	<u>(252)</u>
	<u>10</u>	<u>21</u>
<b>Total</b>	<b><u>112</u></b>	<b><u>141</u></b>

### Plant and Equipment Reconciliation

	<b>Carrying amount at 1 January \$'000</b>	<b>Acquisitions \$'000</b>	<b>Depreciation \$'000</b>	<b>Carrying amount at 31 December \$'000</b>
<b>2023</b>				
<i>Leasehold Improvements</i>	120	-	(18)	102
<i>Plant and equipment</i>	<u>21</u>	-	(11)	<u>10</u>
	<b><u>141</u></b>	-	<b><u>(29)</u></b>	<b><u>112</u></b>

The College has plant and equipment with an original cost of \$230k (2022: \$205k) and a written down value of zero which is still being used in the provision of services.

### Acquisitions of Assets

Actual cost is used for the initial recording of all non-current physical asset acquisitions. 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, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Where assets are received free of charge from another Queensland public sector entity (usually via an involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland government agency, are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 14 Plant and Equipment (continued)

### Recognition of property, plant and equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Land	\$1
Buildings	\$10,000
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition. Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear etc.) is expensed.

Assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset.

### Measurement of plant and equipment at cost

Plant and equipment is measured at cost in accordance with the Treasurer's Non-Current Asset Policies. The carrying amounts for plant and equipment at cost approximate their fair value.

### Depreciation

Plant and equipment is depreciated on a straight-line basis over their useful lives. The estimation of the useful lives of assets is based on historical experience with similar assets as well as considerations such as manufacturers' warranties, asset turnover practices and the College's strategic asset plan. Reassessments of useful lives are undertaken annually by the College. Any consequential adjustments to remaining useful life estimates are implemented prospectively.

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 College.

### Impairment

For all property, plant and equipment and intangible assets to which impairment applies, the College assesses for indicators of impairment annually.

Plant and equipment and intangible assets, which are measured at cost, are reduced to the asset's recoverable amount, being the higher of the asset's fair value less costs of disposal and its value in use. The adjustment is recorded as an impairment loss and recognised immediately in the Statement of Comprehensive Income

## 15 Payables

	2023 \$'000	2022 \$'000
Trade creditors	19	54
Criminal history checks	105	54
Other creditors and accruals	209	137
<b>Total</b>	<b>333</b>	<b>245</b>

### Accounting policy

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

# Notes To and Forming Part of the Financial Statements

for the year ended 31 December 2023

<b>16</b>	<b>Accrued Employee Benefits</b>	<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
	<i>Current</i>		
	Annual leave	634	640
	Salaries on costs payable	108	67
	<b>Total</b>	<b>742</b>	<b>707</b>

## Accounting policy

### Annual Leave

A provision is recognised in the College's financial statements for annual leave as the liability vests with the entity and is reported in these financial statements. The provision covers the cost of employees' annual leave (including leave loading and on-costs).

A fortnightly allowance is accrued based on employees' annual leave allocation with amounts paid to employees for annual leave being deducted from the provision.

### Long Service Leave

Under the Queensland Government's long service leave scheme, a levy is made on the College to cover this cost. Levies are expensed in the period in which they are paid or payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

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

<b>17</b>	<b>Contract Liabilities</b>	<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
	<i>Current</i>		
	Unearned revenue - Grant	157	72
	Unearned revenue – Fees	8,750	8,561
	Unearned revenue – Other	45	-
	<b>Total</b>	<b>8,952</b>	<b>8,633</b>

## Accounting policy

The College recognises monies received as unearned income until services and benefits promised to customers have been fully satisfied (*AASB 15 – Revenue from Contracts with Customers*). The unearned income is mainly comprised of registration fees received upfront in respect to future periods of registration, application fees awaiting the College's assessment and contractual amounts received under specific contracts yet to be fulfilled.

### Unearned fees

A liability is recognised in respect to refundable fees. The fees are recognised as income when the College has performed its obligations and has obtained the right to record the income.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 18 Key Executive Management Personnel and Remuneration

### (a) Key Executive Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Queensland College of Teachers during 2023. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
Director	The Director is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the College in accordance with relevant legislation.	The Director is at classification level SES 2.3 under s 110 of the <i>Public Service Act 2008</i>	Contract start date 07/05/2019, contract completion date 06/05/2024
General Manager, Professional Standards	The General Manager, Professional Standards leads the development, implementation and promotion of College's policy approach to Professional Standards, Continuing Professional learning, and reporting.	SO2 classification level under s 110 of the <i>Public Service Act 2008</i>	Appointment date 12/04/2023
Corporate Legal Counsel	General Counsel for QCT. Provision of expert legal advice to Director and QCT including Sponsorships, Contracts, Queensland College of Teachers Act revisions.	PO 6 classification level under sections 119 of the Public Service Act 2008	Appointment date 05/09/2022
General Manager, Integrity*	The General Manager, Integrity is responsible for the development and implementation of strategies to support the disciplinary and investigative aspect of the College's professional conduct and legal functions.	SO2 classification level under s 110 of the <i>Public Service Act 2008</i>	Appointment date 23/10/2023
Executive Manager, Legal	The Executive Manager, Legal is responsible for the development and implementation of strategies to support the disciplinary aspect of the College's professional conduct functions.	PO 6 classification level under sections 119 of the Public Service Act 2008	Appointment date 19/09/2022

Notes To and Forming Part of the Financial Statements  
for the year ended 31 December 2023

**18 Key Executive Management Personnel and Remuneration (continued)**

**(a) Key Executive Management Personnel (continued)**

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
Executive Manager, Professional Conduct	The Executive Manager, Professional Conduct is responsible for the development and implementation of strategies to support the investigative aspect of the College's professional conduct functions.	AO 8 classification level under sections 119 of the <i>Public Service Act 2008</i>	Appointment date 31/03/2008
Executive Manager, Registration	The Executive Manager, Registration is responsible for the development and implementation of strategies to support the College's registration functions	AO 8 classification level under sections 119 of the <i>Public Service Act 2008</i>	Appointment date 21/02/2013
General Manager, Corporate Services	The General Manager, Corporate Services provides the strategic leadership of Corporate Services, as well as overseeing operational efficiency.	SO2 classification level under s 110 of the <i>Public Service Act 2008</i>	Appointment date 22/08/2022

\* New position to 2023 from 23/10/2023. Replaces Executive Manager, Legal and Executive Manager, Professional Conduct as KMP.

**(b) Remuneration**

*Key management personnel and remuneration*

Key management personnel and remuneration disclosures are made in accordance with section 5 of the *Financial Reporting Requirement for Queensland Government Agencies* issued by Queensland Treasury. There are no material transactions with people/entities related to the KMP.

Remuneration policy for the agency's key executive management personnel is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts. The contract provides for the provision of motor vehicle benefits.

For the 2023 year, remuneration of key executive management personnel increased by 4% in July 2023.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 18 Key Executive Management Personnel and Remuneration (continued)

### (b) Remuneration (continued)

Remuneration packages for key executive management personnel comprise the following components:-

- Short term employee benefits which include:
  - Base – consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
  - Non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include long service leave paid.
- Post employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under contracts in place.

Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post-employment benefits.

Remuneration of Board members is disclosed in Note 22.

#### 1 January 2023 – 31 December 2023

Position (Date Resigned if applicable)	Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Total Remuneration
	Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Director	209	-	6	28	243
Corporate Legal Counsel	88	-	2	11	101
Executive Manager, Legal <sup>~</sup>	111	-	3	14	128
Executive Manager, Professional Conduct <sup>~</sup>	119	-	3	15	137
General Manager, Integrity <sup>Ω</sup>	38	-	1	5	44
General Manager, Professional Standards <sup>Ω</sup>	148	-	4	20	172
Executive Manager, Registration	159	-	4	21	184
General Manager, Corporate Services	157	-	4	20	181
<b>Total Remuneration</b>	<b>1,029</b>	<b>-</b>	<b>27</b>	<b>134</b>	<b>1,190</b>

<sup>~</sup> Positions classified as KMP only up until the appointment of the General Manager, Integrity (23/10/2023)

<sup>Ω</sup> New position for 2023 (established 23/10/2023)

<sup>Ω</sup> Renamed from Executive Manager, Professional Standards

Notes To and Forming Part of the Financial Statements  
for the year ended 31 December 2023

**18 Key Executive Management Personnel and Remuneration (continued)**

**(b) Remuneration (continued)**

**1 January 2022 – 31 December 2022**

Position (Date Resigned if applicable)	Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Total Remuneration
	Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Director	204	-	5	22	231
Corporate Legal Counsel	87	-	2	11	100
Executive Manager, Legal and General Counsel	150	-	4	18	172
Executive Manager, Professional Conduct	147	-	4	19	170
Executive Manager, Registration	155	-	4	19	178
Executive Manager, Professional Standards	97	-	3	18	118
Principal Advisor <sup>+</sup>	95	-	2	11	108
General Manager, Corporate Services	89	-	2	7	97
Business Manager, Corporate Services <sup>+</sup>	88	-	2	11	101
Manager, IT Services <sup>+</sup>	90	-	2	10	102
<b>Total Remuneration</b>	<b>1,202</b>	<b>-</b>	<b>30</b>	<b>146</b>	<b>1,377</b>

<sup>+</sup> Positions classified as KMP only up until the appointment of the General Manager, Corporate Services (22/08/2022)

**19 Financial Instruments**

**Accounting policy**

*Recognition*

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the College becomes party to the contractual provisions of the financial instrument.

*Classification*

Financial instruments are classified and measured as follows:

- Cash and cash equivalents – held at fair value through profit and loss
- Receivables – held at amortised cost
- Payables – held at amortised cost

There are no changes to Financial Instrument measurement using the new AASB 9 *Financial Instruments* as the carrying amounts are a reasonable approximation of fair value.

The College does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the College holds no financial assets classified at fair value through profit and loss.

# Notes To and Forming Part of the Financial Statements for the year ended 31 December 2023

## 19 Financial Instruments (continued)

### Fair value

The College does not recognise any financial assets or financial liabilities at fair value. The fair value of receivables and payables is assumed to approximate the value of the original transaction less any impairment.

## 20 Accumulated Surplus

In considering the College's equity position, reference is made to the following significant events:

### Criminal History Checks

The College has an obligation at its own expense to conduct Criminal History Checks for teachers seeking to renew their registration, six months prior to the termination of their initial 5-year registration period.

Based on current Criminal History Check fees, management has estimated the cash outflow over the next five years to be approximately of \$3.2 million (2022: \$3.1 million).

Funds from the \$4.7 million (2022: \$4.5 million) of the total Deposits at Call (Note 10) will be utilised to service the cash flow impact of the bulk cohort renewals which will occur in 2024 - 25.

## 21 Contingencies

There were no known contingent assets or liabilities of a significant nature as at 31 December 2023 (2022: Nil).

## 22 Remuneration of Board Members

The College's Board comprised the following members during 2023:

Name	Membership Category
Emeritus Professor W Patton (Chairperson)	Nominee of the Minister for Education
A Beattie	Practising teacher nominated by the Queensland Teachers' Union
S Blair <sup>a</sup>	Practising teacher representing State schools, nominated by the Director-General
A Connellan	Practising teacher nominated by the Queensland Independent Education Union
B Goldberg	Elected non-State school practising teacher
A Chissell	Nominee of Qld Council of Parents and Citizens' Associations
D Bliss	Nominee of the Association of Independent Schools Queensland (AISQ)
Dr A O'Brien	Nominee of the Qld Catholic Education Commission (QCEC)
L Eager	Elected State school practising teacher
B Woollett	Elected State school practising teacher
L Kliese	Practising teacher representing State schools, nominated by the Director-General, Department of Education
W Crase	Joint nominee of the Federation of Parents and Friends Associations of Catholic Schools in Queensland and the Queensland Independent Schools Parents' Network
M Goos <sup>~</sup>	Practising teacher educator nominated jointly by universities providing an approved preservice teacher education program



Notes To and Forming Part of the Financial Statements  
for the year ended 31 December 2023

**22 Remuneration of Board Members (continued)**

<b>Name</b>	<b>Membership Category</b>
C Dempster <sup>#</sup>	Practising teacher representing non-State schools, jointly nominated by the QCEC and ISQ
C Lassig <sup>#</sup>	Nominee of the Director-General, Department of Education
V Walduck <sup>*</sup>	Practising teacher representing State schools, nominated by the Director-General

<sup>a</sup> Resigned 10 July 2023

<sup>~</sup> Resigned 29 December 2023

<sup>#</sup> Appointed 30 June 2023

<sup>\*</sup> Appointed 7 December 2023

<b>Total Remuneration paid to Board Members</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Emeritus Professor W Patton (Chairperson)	19	28
Professor W Blayney	-	2
A Chissell	5	4
W Crase	1	3
	<b>25</b>	<b>37</b>

Board Remuneration included fees of \$23k and superannuation of \$2k (2022: included fees of \$35k and superannuation of \$2k).

Board members employed by the Department of Education are not entitled to remuneration from the College.

**23 Events occurring after balance date**

There are no other events subsequent to balance date that have arisen that require adjustment or disclosure in these financial statements.

**24 Other Information**

**Insurance**

The College's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis. In addition, the College pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Notes To and Forming Part of the Financial Statements  
for the year ended 31 December 2023

**CERTIFICATE OF QUEENSLAND COLLEGE OF TEACHERS**

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

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland College of Teachers for the financial year ended 31 December 2023 and of the financial position of the College 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 control and risk management processes with respect to financial reporting throughout the reporting period.



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D Fishburn  
*Director*

9 February 2024



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Emeritus Professor W Patton  
*Chairperson*

9 February 2024

## INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland College of Teachers

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Queensland College of Teachers.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 31 December 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

#### Basis for opinion

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

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

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

#### Responsibilities of the entity for the financial report

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

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

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

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

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

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

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



## Report on other legal and regulatory requirements

### Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 31 December 2023:

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

### Prescribed requirements scope

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

A handwritten signature in blue ink, appearing to read "BDeoji".

Bhavik Deoji  
as delegate of the Auditor-General

15 February 2024

Queensland Audit Office  
Brisbane

# Appendices

## Appendix 1:

# Approved initial teacher education programs

Following is a list of Queensland preservice (initial) teacher education programs approved by the QCT for purposes of teacher registration in Queensland as of December 2023. The programs listed below also have national accreditation.

Information about these programs is available from the QCT website: <https://www.qct.edu.au/teaching-in-queensland/approved-accredited-teacher-education-programs>.

### AUSTRALIAN CATHOLIC UNIVERSITY

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- Bachelor of Arts/Master of Teaching (Secondary)
- Bachelor of Education (Early Childhood and Primary)
- Bachelor of Education (Primary)
- Bachelor of Education (Primary and Special Education)
- Bachelor of Education (Primary and Secondary)
- Bachelor of Education (Secondary)
- Bachelor of Education (Secondary and Special Education)
- Bachelor of Education (Secondary)/Bachelor of Arts (Humanities)
- Bachelor of Education (Secondary)/Bachelor of Exercise Science
- Bachelor of Education (Secondary)/Bachelor of Arts (Mathematics)
- Master of Teaching (Secondary)
- Master of Teaching (Secondary)/Graduate Certificate in Religious Education

### CENTRAL QUEENSLAND UNIVERSITY

---

- Bachelor of Education (Early Childhood)
- Bachelor of Education (Primary)
- Bachelor of Education (Secondary)
- Master of Teaching (Early Childhood)
- Master of Teaching (Primary)
- Master of Teaching (Secondary)

### CHRISTIAN HERITAGE COLLEGE

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- Bachelor of Arts/Bachelor of Education (Secondary)
- Bachelor of Education (Primary)
- Bachelor of Education (Secondary)
- Master of Teaching (Primary)
- Master of Teaching (Secondary)

### GRIFFITH UNIVERSITY

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- Bachelor of Education
- Master of Primary Teaching
- Master of Secondary Teaching

### JAMES COOK UNIVERSITY

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- Bachelor of Education (Early Childhood Education)
- Bachelor of Education (Primary)
- Bachelor of Education (Secondary)
- Master of Teaching and Learning (Primary)
- Master of Teaching and Learning (Secondary)

### QUEENSLAND UNIVERSITY OF TECHNOLOGY

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- Bachelor of Education (Early Childhood)
- Bachelor of Education (Primary)
- Bachelor of Education (Secondary)
- Bachelor of Education (Secondary)/Bachelor of Business
- Bachelor of Education (Secondary)/Bachelor of Fine Arts
- Bachelor of Education (Secondary)/Bachelor of Information Technology
- Bachelor of Mathematics/Master of Teaching (Secondary)
- Bachelor of Science/Master of Teaching (Secondary)
- Master of Teaching (Early Childhood)
- Master of Teaching (Primary)
- Master of Teaching (Secondary)



### **SOUTHERN CROSS UNIVERSITY**

---

- Master of Teaching
- Bachelor of Education

### **UNIVERSITY OF QUEENSLAND**

---

- Bachelor of Arts/Bachelor of Education (Secondary)
- Bachelor of Business Management/  
Bachelor of Education (Secondary)
- Bachelor of Education (Primary)
- Bachelor of Business (Primary) Honours
- Bachelor of Health, Sport and Physical Education  
(Honours)
- Bachelor of Mathematics/  
Bachelor of Education (Secondary)
- Bachelor of Music/  
Bachelor of Education (Secondary)
- Bachelor of Science/  
Bachelor of Education (Secondary)
- Master of Teaching (Primary)
- Master of Teaching (Secondary)

### **UNIVERSITY OF SOUTHERN QUEENSLAND**

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- Bachelor of Education (Early Childhood)
- Bachelor of Education (Primary)
- Bachelor of Education (Secondary)
- Master of Learning and Teaching (Early Years)
- Master of Learning and Teaching (Primary)
- Master of Learning and Teaching (Secondary)

### **UNIVERSITY OF THE SUNSHINE COAST**

---

- Bachelor of Education (Early Childhood)
- Bachelor of Education (Secondary)/  
Bachelor of Science
- Bachelor of Education (Secondary)/  
Bachelor of Arts
- Bachelor of Education (Secondary)/  
Bachelor of Recreation and Outdoor  
Environmental Studies
- Bachelor of Primary Education
- Master of Teaching (Primary)
- Master of Teaching (Secondary)





Appendix 2:

## Endorsed *Returning to Teaching* programs

Provider	Name of program
Department of Education, Queensland	<i>Restart Teaching</i>
Australian Catholic University	<i>Return to Teaching in Schools</i>

