



IPAA
QUEENSLAND

INSTITUTE OF
PUBLIC ADMINISTRATION
AUSTRALIA

ANNUAL REPORT

2023 / 2024

ABOUT US

The Institute of Public Administration Australia (IPAA) Queensland is the professional association for public servants across all levels of government in Queensland and those from the community, business and university sectors engaged in public purpose work.

We provide opportunities to build and strengthen professional connections, facilitate and stimulate discussions to challenge thinking, and inform on key topics, issues and policies relevant to public purpose work.

OUR MISSION

To advance the capability and integrity of all engaged in public administration and public purpose work and to promote pride in service.

OUR VALUES

Inclusiveness | Integrity | Service

This report has been produced to provide members with information on our performance and activities.



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A MESSAGE FROM OUR PATRON

As Governor of Queensland, and Patron, I am honoured to reflect on another successful year for the Institute of Public Administration Australia (IPAA) Queensland, and to applaud the significant impact the organisation is having on the strength of our public sector.

The core values of inclusiveness, integrity and service underpin an association that since its inception, has worked tirelessly to advance the capabilities and professionalism of public administration, and to build pride amongst those who so admirably serve our state. In focussing on its members, IPAA Queensland places critical importance on forging valuable relationships, providing ample opportunities for people from government, the private sector, community organisations and universities to connect, challenge their thinking, and explore fresh and innovative ways to improve our state's public systems.

This year's highlights included the much-anticipated annual Irene Longman Oration delivered by Ms Rachel Hunter PSM; the Chief Executives and Emerging Leaders Breakfast, which so beneficially brought together experienced and early-stage-career professionals; and of course, the popular Challenger Seminars, designed to investigate and interrogate the key topics and issues affecting public purpose work in Queensland.

I was pleased to be able to personally attend two "Stewards on the Couch" events - one in March for International Women's Day, and the other in June that featured a conversation with Ms Jasmina Joldić PSM. Both occasions were not only deeply inspiring, but reflected the themes that closely align with the objectives of IPAA itself - how the power of diversity, driven by equality of opportunity, help create a fairer, more relevant and responsive public service.

The engaging, informative activities of IPAA Queensland are helping to ensure that those involved in public purpose efforts, are well equipped to face a fast-changing, complex future.

It is with enormous gratitude, therefore, that as a fellow public servant and proud Queenslander, I commend IPAA Queensland, its Council, members and all generous supporters for enhancing and enriching our state's public service, and for encouraging those who serve the public to strive ever-higher. I congratulate all involved, for another outstanding year.

HER EXCELLENCY THE HONOURABLE DR JEANNETTE YOUNG AC PSM

GOVERNOR OF QUEENSLAND



PRESIDENT'S MESSAGE

I am pleased to present IPAA Queensland's annual report for the past financial year.

This year has been a year of consolidation and continued growth for your professional association. Building on our success over the last few years, we have focused on solidifying our role as a key broker of cutting-edge knowledge and practice in public administration.

A fantastic example of this was the Queensland launch of the Australian Policy Handbook – where we hosted an immensely topical discussion about policy capability and capacity in today's governance environment. We challenged thinking through our new CEO Forum, which explored stewardship as a public service capability, and promoted pride in service through our flagship Stewards on the Couch Series.

Our discussions are relevant, lively, and guaranteed to nudge thinking and are attended by professionals at all levels - from CEOs to graduates - all those invested in their craft of serving Queensland.

Looking ahead to 2024-25 there are exciting opportunities to further mature IPAA Queensland. We will welcome new Council members, all of whom are leaders in the field.

We plan to refresh our strategic approach, releasing our first Strategic Plan that will help ensure an integrated and purposeful program over the years to come. Watch this space as we look forward to sharing these details in the coming year.

I would like to acknowledge our members, who express their deep commitment to the profession of public service through their engagement with our program. Similarly, our partners and sponsors who are integral to our ongoing success and demonstrate their support for public purpose work through their valued support.

Finally, I acknowledge the IPAA Queensland team – Andrew Wills, Patricia Galliford, Vendula Habrova and Tamara Verhaaf (who relieved in the team this year). Their passion for IPAA's work and commitment to excellence make your association the success it is.



DEIDRE MULKERIN

IPAA QUEENSLAND PRESIDENT

DIRECTOR'S REPORT

IPAA Queensland's important and unique mission as a promoter of thought leadership, and as a connector of public purpose professionals, sits at the heart of everything we do.

Each and every initiative we deliver is curated and designed to challenge, inform and connect. Our continued success is a testament to the value this provides the sector.

We continue to see outstanding growth in all areas of audience engagement, from pushing City Hall to capacity, to consistent increases to engagement through our social media and digital content.

In 2023-24 we promoted a greater sense of pride in service through flagship events like the Irene Longman Oration, delivered by Rachel Hunter PSM FIPAA.

We truly challenged thinking by putting Mars One candidate Josh Richards on stage for the Chief Executives and Emerging Leaders Breakfast, and we promoted the craft of public service through our educational Mastercraft series.

Aside from the hard work of the IPAA Queensland team, IPAA's value depends on the currency and timeliness of our topics, careful choice of partners and speakers, and the quality of stewardship from our Council.

Keeping a finger on the pulse of public administration in Queensland is what we do best. When we take insights and convene space for courageous and frank discussions, we not only support the public service ethos, but walk with those same values.

I thank our President, Deidre Mulkerin, and all of our outstanding Council members for their stewardship and trust. And, to the small but talented IPAA Queensland team (in the true sense of the word), here is to the closure of a successful year and to the opening of another informative and connected year in 2025 and beyond.

ANDREW WILLS

IPAA QUEENSLAND DIRECTOR



OUR COUNCIL

Our Council for the 2023/2024 financial year is as below.



DEIDRE MULKERIN

IPAA QUEENSLAND PRESIDENT



TANYA HORNICK

SECRETARY AND VICE-PRESIDENT



NEIL SCALES OBE

TREASURER



DAVID MACKIE

PUBLIC SECTOR COMMISSIONER



MARK LE DIEU

DEPUTY COMMISSIONER
CORPORATE, AGED CARE QUALITY
AND SAFETY COMMISSION



GRAHAM FRAINE

DIRECTOR-GENERAL, DEPARTMENT
OF STATE DEVELOPMENT AND
INFRASTRUCTURE

OUR COUNCIL

Our Council for the 2023/2024 financial year is as below.



DR SCOTT PRASSER

PUBLIC POLICY CONSULTANT
AND COMMENTATOR



ANGELA MASSY

CHIEF EXECUTIVE OFFICER,
ECOMARINES



ASHLEY MARSHALL

GENERAL MANAGER -
GOVERNMENT, BANKING AND
PUBLIC PURPOSE AT
AUSTRALIA POST



RACHEL HUNTER

IPAA QUEENSLAND
COUNCILLOR (JULY to
DECEMBER 2023), FORMER
DIRECTOR-GENERAL OF THE
DEPARTMENT OF PREMIER
AND CABINET



TIM REDDEL

GROUP LEADER (SOCIAL
SOLUTIONS), INSTITUTE FOR
SOCIAL SCIENCE,
UNIVERSITY OF QUEENSLAND

COUNCIL MEETING ATTENDANCE

Councillor attendance at meetings over the financial year:

P = Present

2023-2024	AUGUST 2023	NOVEMBER 2023	FEBRUARY 2024	MAY 2024
Angela Massy	P	P		P
Ashley Marshall			P	
David Mackie	P	P	P	P
Deidre Mulkerin			P	P
Graham Fraine		P		P
Mark Le Dieu	P	P	P	P
Neil Scales OBE			P	P
Rachel Hunter	P			
Dr Scott Prasser		P	P	P
Tanya Hornick	P	P	P	P
Prof Tim Reddel	P	P	P	

YEAR AT A GLANCE

IPAA Queensland continued its focus on three strategic priorities throughout 2023-24:

1. Continue to grow our membership across the public purpose ecosystem (government, university, community and business sectors) and among young professionals.
2. Provide opportunities for development through events and digital content that address good practice and challenge thinking.
3. Enhance the positive reputation of public purpose effort by bringing together the knowledge and experience from across the public purpose ecosystem to provide a safe and trusted platform for robust discussions and debates for the benefit of our members and broader community.

Our thought-leadership program of events and digital content continues to develop capability in public administration and encourage pride in service across the IPAA Queensland community.

This year, the reinvigorated Challenger Series, challenged thinking on key areas of public policy and public sector leadership, and our newly launched Mastercraft Seminar Series developed core knowledge in public administration.

Further, we hosted our second International Women's Day event in 2024, which will continue to be a new flagship celebration of inclusiveness and pride in service each year. We look forward to elevating and amplifying opportunities to connect and engage in the coming years.

1,400+

REGISTRATIONS
FROM 9 EVENTS

149

NUMBER OF
INDIVIDUAL
MEMBERS



**34 ORGANISATIONAL
MEMBERS
REPRESENTING**

2,000+

VIEWS OF IPAA
CONTENT ON
YOUTUBE

12+

EDITIONS OF
IPAA INSIGHTS

**290,000+ PUBLIC
PURPOSE WORKERS**



OUR MEMBERS

This year we grew our organisational membership to 34 organisations.

Our 2023-24 financial year members included:

- Crime and Corruption Commission
- Department of Agriculture and Fisheries
- Department of Child Safety, Seniors and Disability Services
- Department of Education
- Department of Employment, Small Business and Training
- Department of Energy and Climate
- Department of Environment, Science and Innovation
- Department of Housing, Local Government, Planning and Public Works
- Department of Justice and Attorney-General
- Department of the Premier and Cabinet
- Department of Regional Development, Manufacturing and Water
- Department of Resources
- Department of State Development and Infrastructure
- Department of Tourism and Sport
- Department of Transport and Main Roads
- Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
- Department of Youth Justice
- Health & Wellbeing Queensland
- Office of the Inspector General of Emergency Management
- Public Sector Commission
- Public Trustee of Queensland
- Queensland Audit Office
- Queensland Corrective Services
- Queensland Curriculum & Assessment Authority
- Queensland Fire & Emergency Services
- Queensland Health
- Queensland Police Service
- Queensland Treasury
- Queensland Treasury Corporation
- State Library of Queensland

Members are the backbone of IPAA Queensland. Their support enables us to deliver our trusted and highly regarded program of events and initiatives.

IPAA Queensland is also delighted to receive the support of several non-Government organisations as members this past financial year.

These organisations have recognised and acknowledged the value that IPAA Queensland offers the sector, and have contributed to the broader public purpose sector.



Queensland
Government

Davidson



 **GRIFFITH**
UNIVERSITY | GRIFFITH
BUSINESS
SCHOOL

QBANK
Police • Fire • Health • Public Service • Justice

OUR PARTNERS

IPAA Queensland continues to grow a connected network of individuals and organisations engaged in public purpose work. The number and calibre of organisations interested in partnering with us is a testament to the value that IPAA Queensland brings.

Partnerships enable us to harness the knowledge, experience, and connections of our partners for the benefit of our members and broader community.

These are essential to a sustainable and impactful IPAA Queensland and will continue to be a priority. Formal partnerships are in place with professional services firms, universities, and local government.

IPAA Queensland is pleased to acknowledge and thank our partners and members below:



Part of Australian Retirement Trust



OUR EVENTS SUMMARY

IPAA Queensland seeks to tailor and curate an events program that reflects and supports the changing landscape and challenges facing public administration across Queensland.

Through our events, we take into account where you are in your career to ensure our events are relevant and useful to your current and future priorities and goals.



September 2023



October 2023



November 2023



November 2023



March 2024



April 2024



May 2024



June 2024



June 2024

OUR STEWARDS ON THE COUCH

Stewards on the Couch is a regular and highly popular feature of IPAA's annual event program, where one or more chief executives is joined by a respected journalist or facilitator 'on the couch' for an informal, conversation-style interview.

These events provide the IPAA community an opportunity to learn more about the influences, priorities, and core values of stewards leading public purpose work along with the key challenges and opportunities facing their organisation and/or sector.

With five Stewards taking to the couch in 2023-2024 across three events, we saw strong registration and attendance, positive engagement and connection.

IPAA Queensland would like to thank Luminary for supporting this event as a series sponsor over the past financial year.



OUR EMERGING LEADERS

Our Emerging Leaders Working Group supports IPAA Queensland's priority for delivering initiatives that support the needs of early career professionals and emerging leaders in public purpose work in Queensland.

Stewarded by IPAA Queensland Vice-President and Secretary, Tanya Hornick, the group plays an important role in supporting IPAA Queensland's governance and is a valuable mechanism for extending our engagement across the sector. This initiative is a key part of our investment in supporting, developing and preparing emerging leaders and future stewards of public administration.

This year we welcomed over a dozen new members to the group. Rejuvenating and expanding representation from across the public purpose ecosystem has deepened the group's collective knowledge and perspectives to help the organisation achieve its key priorities.

We also welcomed IPAA Queensland's inaugural Emerging Leaders Partner, OnTalent.

As part of their support, OnTalent assisted the group with uplifting strategic planning capability. Additionally, they sponsored the 2024 Chief Executive and Emerging Leaders Breakfast. This Breakfast was a key focus of the group's contribution to the IPAA Queensland 2023-24 program.



OUR GOVERNANCE

IPAA Queensland has continued implementation of sound corporate and financial governance arrangements, enabling us to meet our reporting obligations under the Associations Incorporation Act 1981 (Qld) and in line with the Australian Accounting Standards.

Implementing our financial governance arrangements and meeting all reporting requirements continues to benefit from the generous support from BDO Brisbane – a leading accountancy and advisory firm with extensive experience in servicing not-for-profit organisations in Queensland. BDO Brisbane provides in-kind professional advice, guidance and assistance to IPAA Queensland.

We are grateful for their continued support for our mission.



COMMUNICATIONS & ENGAGEMENT

With central pillars of challenging thinking, keeping the public sector informed and helping the sector to build connections, IPAA is delighted to have achieved these pillars in the past financial year.

From a marketing, communications and engagement perspective, IPAA Queensland has achieved solid results this year, particularly with YouTube and LinkedIn; with both platforms being a source of positive organic engagement with the public purpose community.



23 blog articles published

The IPAA Queensland website published over 20 articles the past financial year, growing to an already established bank of insights and information.



39% increase in LinkedIn Followers

With a focus on posting regular content regarding our events program and sector insights, IPAA Queensland achieved a growth of 623 followers; a 39% percent increase on the previous year.



Over 2,000 YouTube Views

IPAA Queensland has sought to broaden access to video content over the past financial year which has seen a strong increase in engagement and views. With over 2k views achieved this financial year, we are delighted to see more of the sector keep informed through our content.



Nearly 1,500 event attendees

With over 9 events hosted over the financial year (and one national event supported), we have hosted over 1,500 attendees at our events both in person and online over this period.

We look forward to connecting with more of the public purpose sector in future years.

FINANCIAL STATEMENTS

Institute of Public Administration Australia (IPAA) Queensland
Financial Statements
For the year ended 30 June 2024

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

For the year ended 30 June 2024

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INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Management Committees' Report

For the year ended 30 June 2024

Your committee members present the financial report of the Institute of Public Administration Australia (IPAA) Queensland for the year ended 30 June 2024.

Management Committee members

The following persons were committee members of IPAA throughout the period:

Position	Committee member	Period
President Vice	Deidre Mulkerin	1 July 2023 to 30 June 2024 1
President & Secretary	Tanya Hornick	July 2023 to 30 June 2024 1
Treasurer	Neil Scales	July 2023 to 30 June 2024
Ex Officio	David Mackie	1 July 2023 to 30 June 2024
Member	Graham Fraine	1 July 2023 to 30 June 2024
Member	Rachel Hunter	1 July 2023 to December 2023
Member	Mark Le Dieu	1 July 2023 to 30 June 2024
Member	Ashley Marshall	1 July 2023 to 30 June 2024
Member	Angela Massy	1 July 2023 to 30 June 2024
Member	Scott Prasser	1 July 2023 to 30 June 2024
Member	Tim Reddel	1 July 2023 to 30 June 2024

Principal Activities

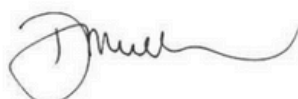
IPAA is a professional association for public servants across Queensland and anyone interested or engaged in public purpose work. IPAA's mission is to promote and enhance the professionalism, capability and integrity of public administration and pride in public service.

This is achieved through a strategic program of events, thought leadership forums and curated digital content that enable members to build their connections, challenge their thinking and stay informed about topics and issues relevant to public purpose.

Operating result

The surplus of IPAA for the year ended 30 June 2024 amounted to \$20,015.

Signed in accordance with a resolution of the members of the Management Committee:



.....
Deidre Mulkerin
President



.....
Tanya Hornick
Vice President & Secretary



.....
Neil Scales
Treasurer

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2024

	2024 \$	2023 \$
Income		
Event sales	32,711	38,805
Membership fees	346,794	326,732
Partnerships	103,130	78,117
Total income	482,635	443,654
Expenses		
Accounting and Audit Fees	3,513	3,622
Advertising and marketing Audio visual Bad Debts Bank fees	2,538	1,000
Catering Digital content development Insurance Legal expenses Membership expenses	32,943	26,727
Office supplies Other event expenses Other Operating Expenses Partner investment	321	-
Professional Development Program development Sub-Contractors Travel expenses	1,273	1,180
Venue hire Wages and salaries	44,237	14,651
Web hosting and licensing fees	1,888	3,178
	2,636	2,640
	5,766	-
	-	1,083
	-	503
	3,208	3,533
	218	-
	-	1,773
Total expenses	1,818	-
	10,237	19,942
	18,241	31,386
	513	1,660
	6,681	31,734
	312,280	279,400
	14,309	12,438
	462,620	436,450
Profit for the period	20,015	7,204
Total comprehensive profit for the period	20,015	7,204

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Financial Position

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	2	378,867	374,330
Trade and other receivables	3	34,113	31,061
Prepayments		9,876	8,842
Total Assets		422,856	414,233
LIABILITIES			
Current Liabilities			
Trade and other payables	4	1,481	-
Other current liabilities	5	7,462	20,335
Total Liabilities		8,943	20,335
Net Assets		413,913	393,898
EQUITY			
Accumulated surplus		413,913	393,898
Total Equity		413,913	393,898

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

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Changes in Equity

For the year ended 30 June 2024

	Accumulated surplus \$	Total equity \$
Balance at 1 July 2022	386,694	386,694
Profit for the year	7,204	7,204
Total comprehensive income for the year	7,204	7,204
Balance at 30 June 2023	393,898	393,898
Profit for the year	20,015	20,015
Total comprehensive income for the year	20,015	20,015
Balance at 30 June 2024	413,913	413,913

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

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Cash Flows

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Receipts from customers		32,710	38,805
Receipts from members		326,042	347,759
Receipts from sponsorships		103,130	78,117
GST collected from customers		46,656	46,512
Outflows:			
Payments to suppliers		(457,346)	(717,806)
GST paid to suppliers		(46,192)	(71,824)
GST remitted to ATO		(463)	(2,103)
Net cash inflow from operating activities	8	4,537	(280,540)
Net increase in cash and cash equivalents held		4,537	(280,540)
Cash and cash equivalents at beginning of the financial year		374,330	654,870
CASH AND CASH EQUIVALENTS END OF YEAR		378,867	374,330

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

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the year ended 30 June 2024

Note 1: Material Accounting Policy Information

The financial statements cover IPAA Queensland as an individual entity. The Institute of Public Administration Australia Queensland Incorporated is a not-for-profit (NFP) association incorporated on the 5th November 2018 under the Associations Incorporation Act 1981 (QLD).

IPAA's registered office and principal place of business is:

Level 27, 1 William St

Brisbane, QLD 4000

The financial report was authorised for issue by the Management Committee on 14 October 2024.

The functional and presentation currency of IPAA Queensland is Australian dollars.

(a) Basis of preparation

In the opinion of the Management Committee, IPAA is not a reporting entity, because there are no users dependent on general purpose financial statements. These special purpose financial statements have been prepared to meet the reporting requirements of the Associations Incorporation Act 1981 (QLD).

These special purpose financial statements have been prepared in accordance with the requirements of the Associations Incorporation Act 1981 (QLD) and the recognition and measurement aspects of all applicable Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB") and other authoritative pronouncements of the AASB that have a material effect.

The financial statements have been prepared on an accrual basis and are based on historical costs.

They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources.

Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(b) Revenue recognition

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to IPAA and specific performance obligations relating to the types of revenue as noted below have been satisfied.

IPAA derives its revenues through its Membership fees and Events sales. Revenues collected are used to re-invest in services to benefit members and meet the strategic objectives of IPAA.

Membership fees are payable annually in advance. Only those membership fee receipts that are attributable to the current financial year are recognised as revenue.

Ticket sales for Events are refundable in the case the Event does not go ahead. Ticket sales will be recognised as revenue once the Event has been held.

Notes to the Financial Statements

For the year ended 30 June 2024

Note 1: Summary of Significant Accounting Policies (continued)

Income tax

IPAA is a registered NFP organisation and is exempt from income tax.

(c)

(d) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

(e) Trade receivables

Trade receivables are stated at their amortised cost less impairment losses.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to IPAA prior to the end of the financial year, which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised costs.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(h) Rounding of amounts

Amounts in the financial statements have been rounded off to the nearest dollar.

(i) Adoption of new accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

(j) New accounting standards for application in future periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The committee has decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$	\$
2 Cash and Cash Equivalents		
Current assets		
Cash at bank	378,867	374,330
	378,867	374,330
3 Trade and other receivables		
Trade debtors	3,637	353
GST receivable from the ATO	30,476	30,708
	34,113	31,061
4 Trade and other payables		
Current liabilities		
Trade payables	1,481	-
	1,481	-
5 Other current liabilities		
Current liabilities		
Deferred revenue	7,462	20,335
	7,462	20,335
Deferred revenue primarily relates to 2024/25 individual and organisational membership paid to IPAA prior to the commencement of the financial year.		
6 Contingent liabilities		
IPAA had no contingent liabilities at 30 June 2024. (30 June 2023: None)		
7 Auditors' remuneration		
Auditing the financial statements	2,750	2,900
	2,750	2,900
8 Cash flow reconciliation		
Surplus for the year	20,015	7,024
Adjustment for:		
Movement in trade and other receivables	(3,052)	6,024
Movement in prepayments	(1,034)	523
Movement in trade and other payables	1,481	(310,546)
Movement in other current liabilities	(12,873)	16,255
Net cash provided by operating activities	4,537	(280,540)

Notes to the Financial Statements

For the year ended 30 June 2024

9 Related Party Transactions

IPAA's related parties include the key management personnel, members of the Management Committee (refer to Management Committee's report) and each of the State Divisions of the Institute of Public Administration Australia, which include:

- Institute of Public Administration Australia Inc. (National)
- Institute of Public Administration Australia NSW Division Inc.
- Institute of Public Administration Australia ACT Division Inc.
- Institute of Public Administration Australia VIC Division Inc.
- Institute of Public Administration Australia TAS Division Inc.
- Institute of Public Administration Australia SA Division Inc.
- Institute of Public Administration Australia WA Division Inc.
- Institute of Public Administration Australia NT Division Inc.

IPAA had no related party transactions for the period ending 30 June 2024.

10 Events Occurring after the Reporting Date

No other matters or circumstances have occurred subsequent to year-end that has significantly affected, or may significantly affect, the operations of IPAA, the results of those operations or the state of affairs of IPAA in subsequent financial years.

Management Committees' Declaration

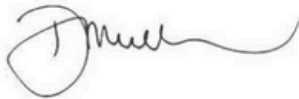
For the year ended 30 June 2024

The committee has determined that IPAA is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the management committees' opinion these financial statements:

- (a) Presents fairly the financial position of Institute of Public Administration Australia Queensland as at 30 June 2024 and its performance for the period ended on that date.
- (b) There are reasonable grounds to believe that IPAA will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Management Committee and is signed for and on behalf of the Management Committee by:



.....
Deidre Mulkerin
President



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Tanya Hornick
Vice President & Secretary



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Neil Scales
Treasurer

Brisbane

Dated: 14 October 2024

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Institute of Public Administration Australia (IPAA) Queensland (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the management committees declaration.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2024 presents fairly, in all material respects, the financial position of the Association as at 30 June 2024, and of its financial performance and cashflows for the year then ended in accordance with the financial reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in complying with the reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

Those charged with Governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Management Committees' Report, but does not include the financial report and our auditor's report thereon.

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent auditor's report to the members

For the year ended 30 June 2024

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020), and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our 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 our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

SAAS Audit Pty Ltd (Authorised Audit Company 458246)



James Kenward
Director
138 Juliette Street
Greenslopes QLD 4120
Dated: 15 October 2024

