

Annual Report

2024 - 2025



Resources
Safety & Health
Queensland

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This publication has been compiled by Resources Safety and Health Queensland.

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Acknowledgement of Country

Resources Safety and Health Queensland respectfully acknowledges all Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this country on which we live and work. We acknowledge their continuing connection to land, waters, and culture, and commit to ongoing reconciliation. We pay our respect to their Elders, past and present.

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Letter of compliance

4 September 2025

The Honourable Dale Last MP
Minister for Natural Resources and Mines, Minister for Manufacturing,
and Minister for Regional and Rural Development
PO Box 15216
City East QLD 4002

Dear Minister,

I am pleased to submit for presentation to the Parliament the Annual Report 2024-2025 and financial statements for Resources Safety and Health Queensland.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided at page 76 of this annual report.

Yours sincerely



Robert Djukic
Chief Executive Officer
Resources Safety and Health Queensland

Message from the Chief Executive Officer

I am pleased to present our annual report for 2024-2025. Over the last year, Resources Safety and Health Queensland (RSHQ) continued to work towards achieving our vision of **zero serious harm**. This report outlines examples of the work, initiatives and projects we undertook to meet the strategic objectives in the final year of our *RSHQ Strategic Plan 2021-2025*.

Our regulatory program identified specific hazards and risks across the resources sector for focused interventions and awareness campaigns. Our ongoing inspection and audit program supported industry to identify hazards and ensure that equipment, work practices, and organisational processes adequately manage risks to the safety and health of workers and the community. We continued our work to support industry and workers identify and manage psychosocial hazards with improvements leading to increased incident reporting and more proactive approaches.

Sadly, three workers lost their lives in workplace accidents in Queensland's resources industry in 2024-25. On 3 August 2024, at Byerwen Infrastructure mine Mr Christopher Schloss suffered fatal injuries when struck by the boom of a pick and carry crane which tipped over; and on 22 August 2024, Mr John Linwood died in an accident involving the light vehicle he was driving and a large haul truck. On 2 October 2024, Mr Frank Thomas was fatally injured when struck by a sled being used to transport up a coal stockpile conveyor; his co-worker also received injuries.

None of these incidents involved hazards that were novel or unique to the resources industry – each is a tragic reminder of the need for constant vigilance and meticulous risk-management in high hazard industry. The lives and wellbeing of resources workers cannot be accepted as a cost of a successful industry.

We continued to respond to incidents across the resources sector in Queensland and this report outlines the approach that RSHQ takes to regulating obligation holders and sharing our learnings to improve the management of risk. In conjunction with our extensive and wide-reaching engagements with stakeholders at regional, state and international levels, RSHQ is contributing to a safer operating environment for workers and the broader community. In parallel to the engagement we had with industry, we also looked inward, progressing improvements across our operations to improve the way we work. Throughout the report, you will see examples of the way that RSHQ is leveraging data to inform the way we regulate and provide greater insights into risks.

While we pursue proactive regulation through enhancements to the way we engage with industry to assist it in managing risk, our responses to incidents, including emergency response, investigation and enforcement action must always remain a core component of a regulator's work. This is aligned with our legislated functions and community expectations. During 2024-2025, a number of major incidents, including those at Grosvenor and Moranbah North underground coal mines, formed part of RSHQ's significant response work.

We also saw the commencement of the majority of the legislative changes under the *Resources Safety and Health Legislation Amendment Act 2024* (RSHLA Act). Importantly, RSHQ released Guidance Note 35 *The Integration of Critical Controls into PHMPs for Coal Mines in Queensland*¹ to assist industry to comply with the changes to principal hazard management plans (PHMPs). The rollout of our Incident Management Reporting Solution (IMRS) was finalised for all coal mines and larger mineral mines and quarries with ongoing supported onboarding for smaller sites.

As part of our commitment to continuous improvement, we released our *RSHQ Strategic Plan 2025-2029* and streamlined values that were developed after comprehensive internal consultation. The four key objectives in our *RSHQ Strategic Plan 2025-2029* continue RSHQ's evolution as an agency and refines next steps towards our vision, while our refreshed values better guide our actions and decision-making.

I thank all RSHQ staff for their dedication and commitment to RSHQ. I also acknowledge the vital roles that our stakeholders have in making this vision a reality. I appreciate their support, collaboration and cooperation as we work together to improve safety and health outcomes.

Robert Djukic
Chief Executive Officer

¹ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0020/2044604/QGN35-The-Integration-of-critical-controls-into-phmp-coal.pdf

Part One – our organisation

About us

Objectives for the community

The Queensland Government's Objectives for the Community² include:

- Making Queensland safer
- Health services when you need them
- A better lifestyle through a stronger economy
- A plan for Queensland's future.

During 2024–2025, RSHQ supported the Queensland Government's objectives for the community by protecting and promoting the safety and health of Queenslanders from risks associated with the resources sectors that it regulates.

Our operating environment

The *Resources Safety and Health Queensland Act 2020* (RSHQ Act) established RSHQ as the independent statutory body responsible for regulating worker safety and health in the Queensland resources industry and administering relevant safety and health legislation.

The RSHQ Act also established the Resources Safety and Health Queensland Employing Office, which consists of the Executive Officer and all staff performing duties for RSHQ. This ensures all RSHQ staff are employed under the *Public Sector Act 2022* (PS Act).



What we do

This year marked the final year of the *RSHQ Strategic Plan 2021-2025*³, and this Annual Report outlines final work undertaken by us in 2024-2025 under the plan. We worked towards achieving our purpose to regulate, educate, and assist industry in meeting its obligations to protect and promote the safety and health of persons from risks associated with mining, quarrying, explosives, and petroleum and gas.



We regulate

We perform announced and unannounced inspections and audits, investigate incidents and complaints, and exercise regulatory powers to ensure industry fulfils its obligations to protect the safety and health of workers in Queensland's resources industry.



We educate

We allocate significant resources to train workers, oversee competency and registration programs, and disseminate information to develop safety and health capability. We highlight present and emerging risks through information about incidents, trends, and best practice.



We assist

We provide support to industry to fulfil its duties to ensure the safety and health of workers through initiatives and services such as health schemes, testing, training, emergency response, research, and the safe and secure storage of explosives.

² https://www.qld.gov.au/__data/assets/pdf_file/0023/593114/qld-govt-objectives-for-the-community.pdf

³ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0007/2057191/strategic-plan2125.pdf

Our new strategic plan

In 2024-2025, we commenced a comprehensive review of our strategic plan starting with the development of new streamlined organisational values. The values, released in January 2025, were drawn from a range of sources including insights from staff surveys and consultation with leadership groups across RSHQ and shaped by the executive leadership team to align with our regulatory aspirations.

The simpler and clearer values can better guide our decision-making and the way we interact with each other and our stakeholders. Our values will serve as our compass, guiding us through ambiguity, challenges, and conflict as we build a safer, smarter, and more connected RSHQ.

Our values are:

 For people We exist to protect the workers and communities we serve and each other.	 For outcomes We use resources efficiently to deliver value and in pursuit of our vision of zero serious harm .	 With integrity We work as a team with intent, upholding high ethical standards and are accountable for our actions.
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Building upon these values, our *RSHQ Strategic Plan 2025-2029*⁴ was launched on 1 July 2025. It outlines how we will work over the next five years towards our vision of **zero serious harm**, guided by our purpose to **protect** and **promote** the safety and health of persons from risks associated with mining, quarrying, explosives, petroleum and gas.

The *RSHQ Strategic Plan 2025-2029* has four key objectives that build on our past work and gives us a clear guide for how we align our work and focus on what matters.

The four key objectives are:

 Regulatory approach We will make regulatory choices that sustain improved safety and health outcomes in our resources industries and communities.	 Stakeholders We will meaningfully engage with stakeholders to understand the impact of our decisions and help equip them to manage risks .
 People We will be widely recognised as an employer with an empowered, engaged and valued workforce.	 Wellbeing, Health & Safety We will foster an inclusive, safe and healthy workplace.

Our *Looking forward* section on page 28 outlines the areas of focus for 2025-2026 that will help us meet these strategic objectives.

⁴ <https://www.rshq.qld.gov.au/resources/documents/corporate/strategic-plan.pdf>

Review of resources safety framework

In April 2025, the Honourable Dale Last MP, Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development (the Minister) announced a review into the effectiveness of Queensland's resources safety and health regulatory model.⁵

The review, led by Professor Susan Johnston of the University of Queensland, is considering the role and form of the regulator, the Commissioner for Safety and Health and the safety and health advisory committees. Under the Terms of Reference - Review of the current Resources Safety and Health regulatory model,⁶ the review will be informed by the views of stakeholders, with whom Professor Johnston will consult.

To support the review, the Minister issued a Ministerial Direction⁷ to RSHQ, to fund and assist the chair of the review.

⁵ <https://statements.qld.gov.au/statements/102322>

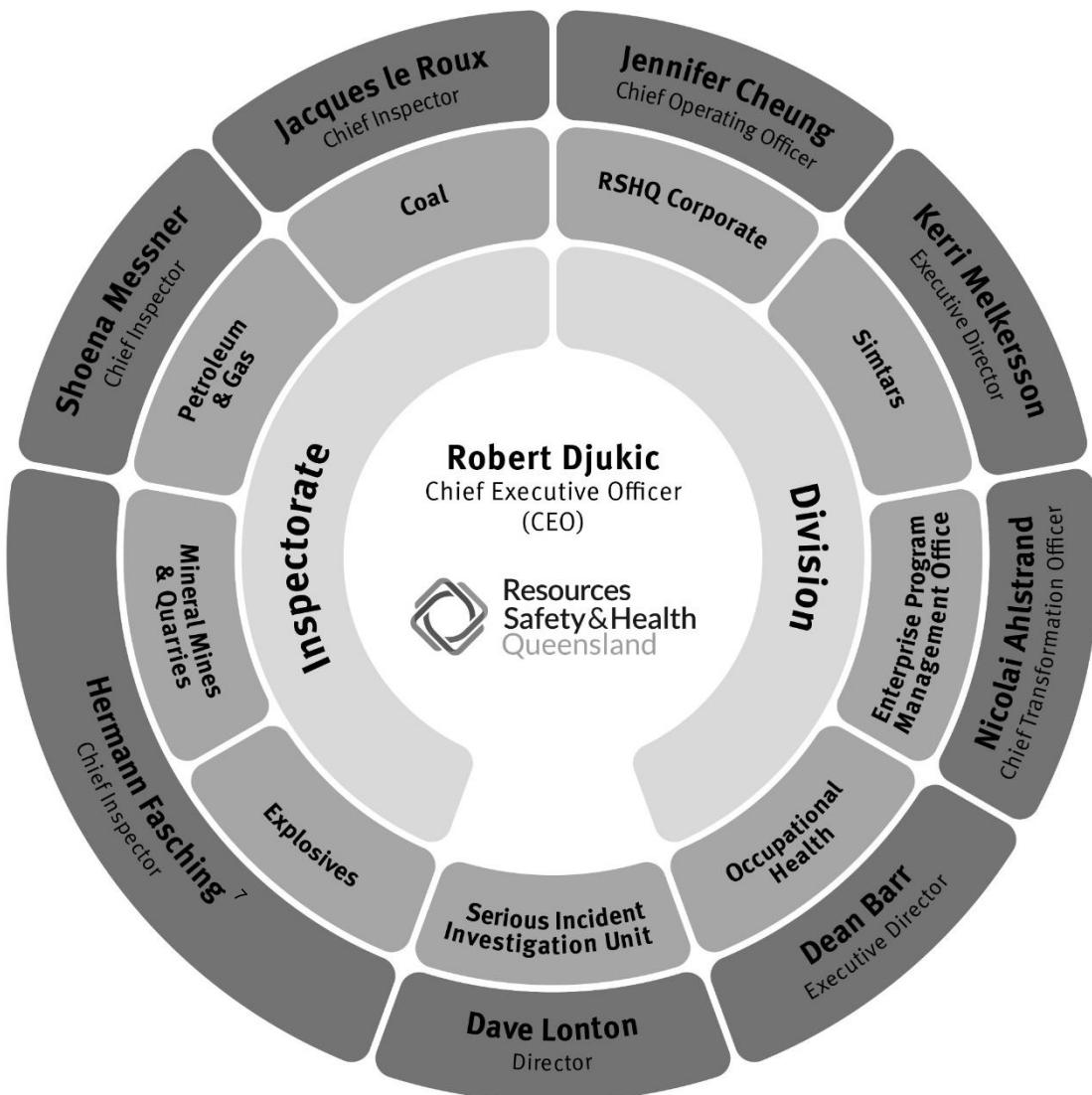
⁶ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0004/2052724/Terms-of-Reference-Review-of-the-current-resources-safety-and-health-regulatory-model.pdf

⁷ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0018/2043135/Ministerial-Direction.pdf



Our management and structure

Our structure



The above diagram depicts our management structure with our CEO supported by the executive leadership team and the business areas that they lead.

Dave Lonton, Director of the Serious Incident Investigation Unit (SIIU) has been included in the diagram as he is a direct report to our CEO.

Simtars is the Safety in Mines Training and Research Station.

⁸ Mr Fasching is appointed to the roles of Chief Inspector Mineral Mines and Quarries, and Chief Inspector Explosives.

Our executive leadership team

Robert Djukic, Chief Executive Officer

Rob was appointed as RSHQ's CEO in September 2024, having held the position of Chief Operating Officer at RSHQ's establishment, and acting CEO from December 2023. He has over 20 years' experience in government, regulation, law and corporate service delivery. He has worked across various portfolios including mining and resources, energy, agriculture, trade, tourism, land and water. Rob holds a bachelor's degree in law and is admitted as a solicitor in Queensland.

Kerri Melkersson, Executive Director

Kerri was appointed as Executive Director of Simtars in 2022, having joined the Queensland Government resources regulator in 2018 to support regulatory reform following the re-identification of coal workers' pneumoconiosis. Kerri has over 25 years' experience in resources and occupational health, rehabilitation, compensation and the finance sector. She is RSHQ's appointed representative as a nominating organisation for Standards Australia and is the Chief Executive of RSHQ's registered training organisation.

Hermann Fasching, Chief Inspector

Hermann was appointed as Chief Inspector of Mines in 2019 and Chief Inspector, Explosives in 2022. He has over 40 years' experience in the extractive mining industries, in both surface and underground operations and as a government regulator. He has a Diploma of Engineering and a Diploma of Government Workplace Inspection. He is a Fellow of the Institute of Quarrying Australia and is a Certified Practicing Quarry Manager.

Dean Barr, Executive Director

Dean was appointed as Executive Director, Occupational Health in 2022. He has over 20 years' experience in the private and public sectors, including defence and resources. Dean holds a bachelor's degree in oceanography and chemistry, master's degree in coastal management and a graduate certificate in public sector management.

Nicolai Ahlstrand, Chief Transformation Officer

Nick was appointed as Chief Transformation Officer in 2022 and previously served as the Executive Director of Simtars. Nick has over 20 years' experience in the resources sector spanning public, private and government roles. Nick holds a Bachelor of Applied Science, Master of Business Administration and a Graduate Certificate in International Relations. He is a graduate of the Australian Institute of Company Directors and a certified Practicing Portfolio Executive (Australian Institute of Project Management).

Shoena Messner, Chief Inspector

Shoena was appointed as Chief Inspector of Petroleum and Gas in January 2024. She spent 16 years in the mining and processing industries, and 14 years as an inspector and regulator with Workplace Health and Safety Queensland. She holds an Executive Master of Public Administration, bachelor degrees in chemical engineering and science, and a diploma of frontline management. She is a registered professional engineer, and a member of Engineers Australia and the Institute of Chemical Engineers.

Jacques le Roux, Chief Inspector

Jacques was appointed as Chief Inspector of Coal Mines in 2023. He has 30 years in the mining industry in South Africa and Australia. Jacques holds a Bachelor of Mining Engineering, and a Master of Business Administration, a First and Second Class Mine Manager's Certificate, an Open Cut Examiners certificate and a Site Senior Executive (SSE) notice. He also has a long association with the Queensland Mines Rescue Service.

Jennifer Cheung, Chief Operating Officer

Jennifer was appointed acting Chief Operating Officer in December 2023. She holds bachelor's degrees in law and commerce and a master's degree in law. Jennifer specialised in corporate transactions and advice at a national Australian law firm before joining the Queensland Government in 2012. Jennifer has worked across legal, strategic advisory, organisational performance and governance portfolios spanning a range of industries including resources.

Our service areas

Petroleum & Gas Inspectorate

The Petroleum and Gas Inspectorate (PGI) regulates industry's management of safety in exploration, production, and use. It regulates across areas such as drilling and rig safety, petroleum well integrity management, pipeline integrity, biogas operating plant sites, authorises gas workers, and regulates gas device safety.

Explosives Inspectorate

The Explosives Inspectorate (EI) undertakes operational safety and security inspections, audits and investigations at sites which use, store and distribute explosives. Our licensing functions include the issue of security clearances, explosives licences, renewals, and activity notifications (e.g., blasting, import, export, fireworks) and explosive product authorisations.

Coal Inspectorate

The Coal Inspectorate (CI) undertakes inspections and audits of coal mines' safety and health management systems in underground and open cut coal mines and coal exploration sites. It responds to incidents and complaints about coal mine workers' safety and health matters.

Mineral Mines & Quarries Inspectorate

The Mineral Mines and Quarries Inspectorate (MMQI) undertakes inspections and audits at a diverse range of sites. This includes large-scale mineral mining operations and quarries through to small-scale mining, such as opal mines. It responds to incidents and complaints about mine/quarry workers' safety and health matters.

Simtars

Simtars is a leading centre for mining safety and health research and testing. It offers scientific, engineering and training services to aid the resources industry in fulfilling our obligations to protect and promote worker safety and health. It provides mine gas emergency response and support, training, occupational hygiene, laboratory services, certification, calibration, testing, research, and gas monitoring and analysis.

Occupational Health

Occupational Health (OH) focuses on early detection of occupational health harms and prevention of psychological injury. It regulates the quality of mandatory medical examinations, manages free lung checks for retired workers, registers medical providers, administers medical records, reports on health surveillance trends and psychosocial hazards, including workplace sexual harassment.

Enterprise Program Management Office

The Enterprise Project Management Office (EPMO) has broad responsibility to manage RSHQ's multi-year, transformational programs of work spanning data, digital and business change. The EPMO's work is underpinned by the RSHQ strategic plan and digital strategy, and includes implementation of data analytics, business processes and contemporary digital and information solutions.

Serious Incident Investigation Unit

The Serious Incident Investigation Unit (SIIU) is the centralised, specialist unit for investigation of serious safety and health matters in the resources sector. Its additional functions include providing investigative support to inspectors investigating compliance issues and delivery of investigations skills training.

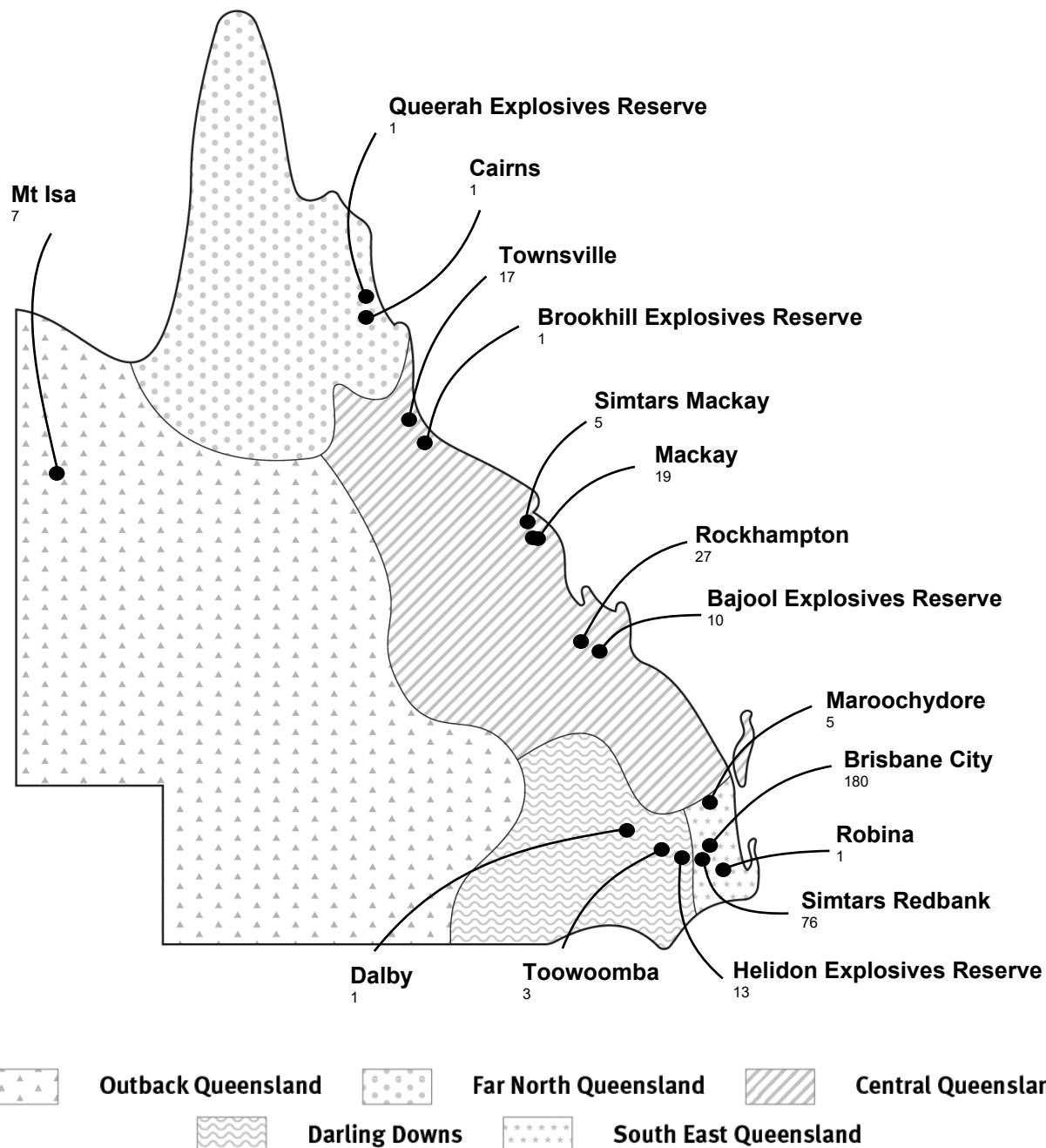
RSHQ Corporate

RSHQ Corporate provides corporate and policy functions, supporting RSHQ's frontline regulatory activities. Expertise includes finance, legal, human resources, communication, media, accommodation, asset management, legislative policy, and governance. The government Explosives Reserves are also managed within RSHQ Corporate.

Our offices

RSHQ has 16 offices including four government Explosives Reserves located across Queensland with the number of employees outlined below.⁹

Further details for each office including contact details can be found on our website.¹⁰



⁹ The headcount for the Brisbane office includes the Chief Executive Officer and staff within Office of the Commissioner for Resources Safety and Health.

¹⁰ <https://www.rshq.qld.gov.au/contact>

Part two – our performance

Our strategic objectives

In 2024-2025, RSHQ continued a broad program of work across our legislated functions.

Key achievements are summarised below, aligned to our three strategic objectives from the *RSHQ Strategic Plan 2021-2025*.



Objective 1 – Providing effective risk-based safety and health regulation

Three strategies aimed to address this objective:

- We deliberately focus on serious harms, which we define as fatality, serious accident, and disease.
- We prioritise our activities using risk-based decision making, using evidence and clearly defined assumptions.
- We collect, analyse and share data:
 - for high potential incidents (HPI) and disease, to identify, assess and address emerging risks and industry response to hazards.
 - for serious and designated accidents and incidents, to monitor industry's safety performance.
 - to assess how effectively industry is applying the risk management process.

Regulatory program highlights

As a risk-based regulator, RSHQ continues to identify specific hazards and risks for focused interventions and awareness campaigns. Some examples of this important work which took place during 2024-2025 are outlined below.

Psychosocial hazard management

Operators are required to effectively manage risks including those arising from psychosocial hazards and must notify RSHQ about incidents through a dedicated reporting system. The system also enables affected persons or witnesses to lodge reports involving bullying, sexual harassment or other psychosocial incidents. These reports are managed by dedicated RSHQ officers with relevant expertise, including persons trained in trauma-informed and person-centred approaches. Reports can be made by phone or email¹¹.

In 2024-2025, RSHQ introduced a new digital case management system and revised internal procedures to improve the consistency and effectiveness of psychosocial investigations and regulatory responses. These improvements have led to increased incident reporting from both industry and workers, as well as more proactive approaches to managing psychosocial risks.

To support obligation holders in meeting their responsibilities to manage the risk of workplace sexual harassment, RSHQ released the *Guide to managing the risks of workplace sexual harassment in the Queensland resources industry*¹² in February 2025.

RSHQ also continued work to clarify the Queensland resources industry's obligations to manage psychosocial hazards. In March 2025, the Minister approved the release of a discussion paper which

¹¹ Details on reporting can be found: <https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/occupational-health-risks/managing-psychosocial-hazards>

¹² https://www.rshq.qld.gov.au/__data/assets/pdf_file/0006/1989789/Guide_Managing_Risk_Workplace_Sexual_Harassment_Accessible.pdf

provided detailed policy proposals for clarifying existing obligations to manage psychosocial risks as well as reporting obligations related to psychosocial incidents and psychological injuries. The potential legislative amendments aim to clarify existing obligations and align Queensland's resources safety laws with broader state and national frameworks. Consultation was open for nine weeks and closed on 6 June 2025. While submissions from stakeholders generally supported proposed amendments. RSHQ will continue to engage with stakeholders as these clarifying amendments progress for government consideration.

Inspection and audit program

In focus – inspections and audits

Inspections are conducted in-person and primarily focus on identifying hazards, evaluating equipment and work practices and assessing specific components of safety management systems. Inspections are announced or unannounced, depending on their focus.

Audits can be conducted in-person as an on-site assessment or remotely as a desktop assessment, and concentrate on organisational processes such as risk management systems, procedures and records.

RSHQ conducts risk-based inspections and audits as part of our core regulatory program driving the Queensland resource sector towards zero serious harm. These actions are important regulatory tools that ensure obligation holders are creating safe and healthy workplaces and that risks to the community are being effectively managed. Guided by our Compliance and Enforcement Policy¹³, our inspection and audit program is responsive to the risk levels we assess across resource sector sites.

The site may have prior notice that RSHQ will be conducting an inspection (announced inspection) or it may be conducted without prior notice (unannounced inspection). Unannounced inspections are valuable for performing spot checks on operating practices in response to a worker complaint and for monitoring the effectiveness of personal safety controls. RSHQ currently targets 10–20% of total inspections in the resources sector to be unannounced, based on expert advice and sound regulatory practice.

Appendix 1 contains a data snapshot including information about RSHQ's inspections, audits and other regulatory activities in 2024-2025. It also provides comparative information about RSHQ's inspection and audit program from 2023-2024.

Key highlights from our core regulatory program in 2024-2025 include:

- undertaking 3,189 inspections, exceeding our planned target of 2,891 inspections.¹⁴
- delivering 20% of our inspections as unannounced inspections by considering the current activities and risks on resource sector sites.¹⁵

Key areas of focus for RSHQ's inspections and audits in 2024-2025 included:

- explosives misfire prevention
- prevention of underground vehicle fires
- improved second means of egress in underground mines
- implementation of PHMPs and integrated critical controls
- improvement in quality of gas work
- reduced external interference with gas infrastructure
- identification of microbial induced corrosion (MIC) in pipelines.

¹³ <https://www.publications.qld.gov.au/ckan-publications-attachments-prod/resources/84788f32-5236-4897-b04e-a062f767faaf/compliance-and-enforcement-policy-2025.pdf?ETag=7fc2c94005500b5793f0610ea1a2019a>

¹⁴ The inspections undertaken includes all inspectorate and OH. Refer to Appendix 1 for a breakdown of this figure.

¹⁵ Refer to Appendix 1 for a breakdown of this figure.

Changes to principal hazard management plans for coal mines

Legislation changes implemented by the RSHLA Act saw the introduction of additional requirements for PHMPs for coal mines across Queensland. These changes represent a significant development for the industry and resulted in updates to safety health management systems (SHMS) for coal mines.

Effective implementation and maintenance of critical controls are seen as key contributors to reducing serious incidents and fatalities. Changes to PHMPs resulted in an industry wide review of SHMSs and provided a focus for RSHQ's audit and inspection programs in 2024-2025. It offered a unique opportunity for RSHQ inspectors to share industry leading practice and to educate and assist industry in integrating critical controls in PHMPs.

RSHQ has released QGN35¹⁶ to assist industry to integrate critical controls into PHMPs at all coal mines. It promotes consistent understanding and application of critical control concepts across operations, developed through extensive stakeholder consultation and reviewed by the Coal Mining Safety and Health Advisory Committee (CMSHAC).

RSHQ will continue to support industry throughout 2025-2026 to assist with the legislation changes and get familiar with QGN35.

Data focused work

Driving change through data informed plant and equipment design

SSEs are required to report all fires that occur on mine sites to RSHQ. To support original equipment manufacturers (OEMs) make safety improvements in the manufacture and design process, RSHQ shared its analysis of data relating to reported incidents with OEMs.

RSHQ will continue to work with industry to educate on the importance of reporting incidents of fire on mine sites to collate effective data and demonstrate the value in documenting and sharing learnings.

Reduction of fall of ground incidents

In August 2024, an underground mine experienced a fall of ground that blocked an underground decline and restricted safe egress for workers. RSHQ investigated the incident and identified several issues relating to the mine's ground control management plan, particularly in relation to quality assurance and quality control (QAQC) and monitoring processes.

This incident prompted a statewide review of ground control incidents in underground mines and was a key focus of RSHQ's inspection program in 2024-2025 given the risk to resource sector workers. The analysis highlighted recurring patterns in reported ground control incidents over the past five years. A key finding was that many incidents could be attributed to inadequate maintenance of controls, which reduced their integrity and effectiveness.

In response, RSHQ undertook a three-month program of ground control verification inspections across all operating underground metalliferous mines in Queensland. Inspections identified weaknesses in supporting QAQC programs, with compliance action undertaken at 80% of the inspected sites.

As a result, underground mines have renewed their focus on implementing and monitoring effective ground control management plans. Preventative controls designed to reduce the risk of fall of ground are now subject to rigorous QAQC requirements to ensure their ongoing effectiveness.

¹⁶ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0020/2044604/QGN35-The-Integration-of-critical-controls-into-phmp-coal.pdf

Safely managing geotechnical complexity and slope instability

In 2024-2025, geotechnical experts at an open cut mine notified RSHQ of critical failure points detected in the highwall of the open pit. The failure points posed a significant risk of catastrophic ground failure, with the potential for a large-scale rockfall into active work areas.

Due to the complexity of the site, the significance of risk to workers, and the imminent risk of failure, RSHQ inspectors with specialised geotechnical expertise took urgent regulatory action and provided direction and support to the site's geotechnical team. This resulted in improved monitoring effectiveness, and preventive and mitigating controls being adopted by the mine, including:

- Engineering controls - installation of mesh across the entire highwall to stabilise the slope.
- Monitoring systems - deployment of real-time displacement monitoring and regular surveying of critical ground structures.
- Targeted monitoring - site-specific geotechnical monitoring strategy focused on high-risk areas and potential hazards.
- Data-driven decision-making - use of software to collate monitoring data, set trigger levels, and identify emerging trends.
- Access control - establishment of an exclusion zone and withdrawal of workers, with strict protocols for any future access or modification.

RSHQ's approach was guided by detailed data analytics tailored to the unique geotechnical challenges of the site.

Data analysis, modelling and enforcement actions taken by RSHQ resulted in reduced safety risks from potential rockfall and wall failure, including establishment of an exclusion zone and withdrawal of workers prior to a two million tonne multi-bench pit wall failure.

As predicted, the highwall ultimately failed, and the failure was safely managed due to the proactive collaboration, early detection, predictive modelling and the coordinated response between the site and RSHQ.

The incident demonstrates the effectiveness of reporting and investigating precursor HPI events, early risk identification, predictive modelling, effective monitoring, and combined coordination in managing complex workplace hazards.



Objective 2 – To be an exemplar expert regulator

Four strategies aimed to address this objective:

- We maintain a contemporary regulatory framework focused on safety, health and security outcomes and industry performance.
- We thoroughly investigate all fatalities, complaints and certain serious accidents HPIs, in a timely manner.
- We maintain a highly skilled, engaged and professional workforce.
- We actively participate in relevant forums and statutory boards and advisory committees and share knowledge and further the objectives of the legislation.

Legislative amendments

Implementation of the *RSHLA* Act

The RSHLA Act implemented recommendations from past reviews into Queensland's resources sector, including the:

- review of all fatal accidents in Queensland mines and quarries from 2000 to 2019 (Brady Review)¹⁷
- recommendations of the Queensland Coal Mining Board of Inquiry¹⁸
- Queensland Government's mining industry-wide safety-wide safety resets in 2019 and 2021.¹⁹

The legislative amendments seek to reduce serious accident rates and fatalities while supporting the sector with measures consistent with, or complementary to, high reliability organisational theory. They also modernise regulatory enforcement powers, ensuring Queensland's resources safety and health legislation remains contemporary and effective.

In focus – certificates of competency

A certificate of competency is required for workers performing roles in Queensland mines as nominated in the mining safety and health legislation. Certificates of competency are awarded by the Board of Examiners (BOE) to workers who have demonstrated that they possess the appropriate skills and knowledge to perform duties associated with each statutory role.

Continuing professional development for certificate of competency holders

Both the Brady Review and Queensland Coal Mining Board of Inquiry highlighted insufficient training and supervision as contributing factors to fatalities. To address this, the RSHLA Act introduced an enforceable legislative framework mandating continuing professional development for statutory safety-critical roles. Workers in these roles must now hold the relevant certificate of competency and maintain an associated practising certificate through ongoing competency training. This is supported by the BOE online Practising Certificate Scheme portal.

Introduction of new categories of certificates of competency

To formalise the recognition of the importance of expertise and experience in coal mine site roles, the RSHLA Act introduced new certificates of competency for surface mine engineers, mechanical engineering managers and electrical engineering managers. The competencies are administered by the BOE and intend to ensure those working at the operational level of coal mines in complex and hazardous operations

¹⁷ Brady, S. *Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019* (December 2019)

¹⁸ <https://www.coalminesinquiry.qld.gov.au/>

¹⁹ <https://www.rshq.qld.gov.au/about-us/resources/safety-reset>

have sufficient experience, knowledge and understanding of safety and health obligations. From 1 June 2025, surface mine engineers, mechanical engineering managers and electrical engineering managers can participate in the BOE's process for obtaining the new competencies and associated practicing certificates. The RSHLA Act provides for a lengthy transitional period to enable industry workers to obtain the new competencies and associated practicing certificate by 1 June 2030.

Introduction of enforceable undertakings

As an alternative to a prosecution, the RSHLA Act introduced enforceable undertakings to the resources regulatory framework. This enables RSHQ to accept a legally binding commitment from an operator to address a contravention of the resources safety legislation, where it is appropriate to do so. RSHQ cannot accept an enforceable undertaking for a contravention that relates to industrial manslaughter or an offence causing death. In an enforceable undertaking, it is agreed that an operator will undertake a range of actions to address a contravention, tailored to the circumstances, and can result in positive outcomes for workers, the industry and the community. To support this change introduction of enforceable undertakings, RSHQ developed guidelines on what it will consider when an enforceable undertaking is proposed and undertook stakeholder consultation before the guidelines²⁰ were finalised and published.

Requirement to integrate critical controls to PHMPs

From 1 June 2026, integrating critical controls into PHMPs will be mandatory. As outlined above, RSHQ has published QGN35 developed through consultation and review by the CSMHAC. These reforms are designed to strengthen risk management and safety outcomes across Queensland's coal sector.

Mining and Resources Coroner

The Coroners (Mining and Resources Coroner) Amendment Bill 2025 (MRC Bill) was introduced to Parliament on 12 June 2025. On assent, it will give effect to the Government Election Commitment to re-establish and increase the powers of the Mining Warden's Court to investigate fatal accidents on the state's mine and quarry sites.

This commitment is being implemented through the coroner's framework via a new Mining and Resources Coroner. The Department of Justice (DoJ) led the development of the MRC Bill with RSHQ providing information on the regulation of safety and health in the resources sector and the operation of the Resources Safety Acts. RSHQ further supported the development of the Bill by engaging in stakeholder consultation and answering questions from the Primary Industries and Resources Committee at a public briefing held on 30 June 2025.

Once the legislation is passed, the Mining and Resources Coroner will investigate accidental deaths in the resources sector and will hold mandatory inquests into mining related reportable deaths.

It is expected that RSHQ will have ongoing involvement with the Mining and Resources Coroner by providing information about investigations and findings, and technical expertise. RSHQ will also transparently publish implementation updates on coronial recommendations that it receives on the Coroners Court website.

Advancing incident reporting and investigations

Evolution of RSHQ's specialist investigation function

In 2024-2025, our SIIU continued to focus on recruiting investigators with strong experience to contribute to the valuable work the SIIU performs as part of RSHQ's vision of zero serious harm. A recent recruitment process resulted in almost 70 applications from a diverse range of well-qualified applicants.

The SIIU also continued its focus on maintaining a strong presence throughout Queensland. With investigators located in Brisbane, Rockhampton, Mackay and Townsville, RSHQ continues to be well placed to deploy investigators throughout the state in quick response to any resources-related safety and

²⁰ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0005/1915889/Guidance-Enforceable-Undertakings.pdf

health incident that may occur. We remain committed to maintaining this capability to ensure incidents are responded to as quickly as possible and investigations are commenced without delay.

The SIIU has continued delivering its three-year training program to our investigators. Designed to complement and consolidate their extensive investigative knowledge and experience, the program has also provided staff with valuable knowledge specific to the resources sector, including use of the incident cause analysis method investigation methodology and risk management. The training program has also delivered other valuable skills to the team, including drone operation; a valuable skill used for recording large incident scenes.

Incident management reporting solution

Significant progress was made in rolling out the IMRS, a new platform designed to improve the way safety incidents are reported, assessed and analysed across Queensland's resources sector. The IMRS is available to industry through the RSHQ Portal²¹, which provides centralised access to a range of RSHQ's regulatory services including reporting incidents, renewing or applying for a license, authority or clearance, and making notifications.

The IMRS provides a single, consistent, data-informed system that captures information to better understand risks and improve safety outcomes. Enhancements were made to the system in 2024 to ensure alignment with recent legislative changes under the RSHLA Act, as well as improved usability. To assist with adoption and change management, structured onboarding sessions were delivered across industry, complemented by a suite of training materials including instructional videos and factsheets. These resources are designed to improve the user experience and encourage a more robust and proactive reporting culture.

Following a soft launch in 2023-2024, the IMRS was fully deployed to all Queensland coal mines by November 2024. This marks a key achievement in advancing the sector's ability to report, assess and analyse safety incidents in a consistent and data-informed manner.

Progress has also been made across the mineral mines and quarries sector, with 54% of sites now onboarded to the new system. A structured and supportive onboarding process is underway to transition the remaining sector operations, which comprise of smaller opal, gem, alluvial and exploration sites.

The IMRS is already generating valuable insights by capturing enhanced incident data, including information on similar exposure groups, work group, age demographics, industry experience as well as causal factors and control failures. These insights are being actively shared with industry through forums such as the CMSHAC, the Mining Safety and Health Advisory Committee (MSHAC), as well as conferences and other industry platforms.

Knowledge sharing

Strengthening petroleum well integrity

In 2024-2025, RSHQ conducted industry-wide audits covering operators responsible for the majority of petroleum wells drilled in Queensland. The audits focused on safety assessments, well integrity, and cementing practices. Activities included document reviews, interviews, and analysis of operational records, with particular attention on areas with high failure rates to identify compliance gaps.

Primary cementing is a crucial step in petroleum well construction, forming a protective barrier to prevent underground gases or fluids from migrating, safeguarding groundwater, and ensuring lifespan well stability. Failures in this process can lead to serious well integrity issues, safety and environmental risks.

Common causes of failures in primary cementing identified through the audit included top of cement issues, slumping, cement losses in depleted coal seams and shrinkage. Identified industry gaps included inadequate risk assessments, incomplete quality control documentation, and insufficient contractor oversight of cement design and verification procedures.

²¹ <https://www.rshq.qld.gov.au/rshq-portal>

The findings informed clear industry recommendations to proactively ensure petroleum wells meet the highest well integrity standards:

- conduct thorough risk assessments
- implement robust verification procedures
- strengthen oversight of cementing contractors
- adopt best practices to prevent cementing issues.

The impacts of these efforts are already evident. Operators are improving the depth and quality of risk assessments for cementing activities, strengthening oversight of contractors' technical capabilities, and aligning verification procedures with regulatory requirements. Best practice approaches, such as managing drilling losses before cementing and using thixotropic cement to reduce slumping, are being more widely adopted across industry.

Through targeted audits, clear guidance and ongoing collaboration, RSHQ is driving tangible improvements in well integrity.

Review of the outdoor fireworks Code of Practice

In 2024-2025, RSHQ progressed the update of the Queensland Code of Practice – Control of outdoor fireworks displays (the code)²², which was originally published in 2003. Since its publication, fireworks technology, industry practices and legislation have evolved significantly, creating the need to ensure the code reflects current best practice and provides contractors and operators with guidance that minimises risks to workers and the community.

This year, the updated draft code was released for industry consultation. Detailed feedback was received from industry representatives and key stakeholders. In response, an industry working group was established to engage directly with industry, further guiding the review process and shaping the final version of the code.

Once finalised, the updated code is expected to improve safety for workers in the fireworks industry and enhance protection for the public attending displays. Publication of the code is planned for 2025-2026.

²² https://www.resources.qld.gov.au/__data/assets/pdf_file/0015/1400361/outdoor-fireworks-code-practice.pdf





Objective 3 – Promoting improved safety and health outcomes

Five strategies aimed to address this objective:

- We provide contemporary testing, engineering, scientific and training services that enhance safety and health outcomes.
- We facilitate effective health surveillance and electronic health records management.
- We actively support emergency preparedness and response.
- We sponsor and undertake research, aligned to our 5-year strategy and with the direction of our strategic research committee.
- We actively engage with stakeholders and affected communities to identify and address safety and health issues facing the industry.

Engagement initiatives

Rupture and ignition of the Queensland gas pipeline

In focus – the Queensland Gas Pipeline

The Queensland Gas Pipeline (QGP) is a transmission pipeline located in central Queensland. The QGP is 629 kilometres in length and plays a significant role in the supply of natural gas to Queensland consumers. The QGP links the Wallumbilla supply hub to large industrial gas users in Gladstone and Rockhampton. It also supplies gas to distribution networks in Gladstone, Rockhampton and the Wide Bay area. Gas is sourced from both conventional gas and coal seam gas fields located along the pipeline route in the Bowen-Surat basins and the Denison trough.

On 5 March 2024, a remote section of the QGP ruptured and subsequently ignited. The resulting fire burned for approximately 12 hours, and the damaged area extended approximately 400 metres from the ruptured pipeline. While there were no injuries or property damage caused by the rupture and fire, the incident affected supply to domestic, commercial and smaller industrial consumers between Hervey Bay and Rockhampton.

The operator isolated the affected pipeline section for investigation. Initial assessment did not identify an obvious cause of the rupture. RSHQ engaged with gas producers to limit impacts on consumers and maintained a presence on site until repairs were completed. Several safety and risk assessments were undertaken to enable the safe return of the pipeline to service at reduced capacity pending determination of the root cause.

As part of RSHQ's investigation, sections of pipeline either side of the rupture underwent forensic testing. Testing ultimately ruled out stress corrosion cracking (SCC) and confirmed MIC as the proximate cause. MIC occurred in an area with pre-existing coating damage, allowing bacteria to weaken the pipe wall integrity. Excavations along the pipeline route also detected bacterial presence in multiple locations, highlighting the potential for accelerated corrosion to other sections of the pipeline if certain conditions are met. The operator has since implemented significant changes to operating procedures, including more frequent maintenance and improved integrity management processes to manage this risk.

RSHQ's findings have been shared through more than 30 engagements with Queensland's natural gas pipeline operators. These engagements have focused on risks that previously considered low or unlikely, including SCC, cathodic protection interference, integrity assessment limitations and MIC.

Stakeholder engagement on safety and health issues

Engagement with stakeholders and affected communities is critical to addressing safety and health issues in the resources industry. During 2024-2025, RSHQ undertook extensive targeted and wide-ranging engagement campaigns and activities promoting improved safety and health outcomes. Some of these activities are also outlined above. RSHQ engages with stakeholders through multiple avenues, including its audit and inspection program²³, industry forums²⁴, committee meetings, safety alerts/notices, workshops, reports²⁵ and in response to matters raised by industry participants.

Areas of particular focus during 2024-2025 included:

- sharing learnings from incidents across the industry and emergent trends in incident reporting
- working with industry to encourage timely reporting and investigation of HPIs
- educating industry in relation to the importance of implementing effective controls to effectively manage risks identified in incident investigations.

In focus – sharing audit learnings with gas distribution system operators

RSHQ has focused on ensuring that compliant over pressure protection (OPP) devices are installed in gas systems used by consumers at domestic, commercial and industrial sites. OPP devices prevent excessive pressure entering the gas system. Excessive pressure can cause systems to leak gas, which can then build up and cause an explosion.

In 2024-2025, RSHQ initiated an audit program directed at assessing OPP capability within Queensland's five largest natural gas and liquid petroleum gas distribution systems which supply over 350,000 consumers. In December 2024, RSHQ circulated key findings from audits conducted in 2023 and 2024 to industry and other Australian gas safety regulators.

Social media tools to share regulatory information

Over the past year, our social media channels have seen growth in both followers and engagement metrics. In 2024-2025 RSHQ gained 1,615 new followers on Facebook and 1,658 new followers on LinkedIn. This progress reflects our commitment to creating meaningful content and fostering a strong online community.

Our content strategy focused on several key themes that align with our vision of zero serious harm:

- safety shares
- community stories
- behind-the-scenes.

In 2024-2025, RSHQ generated 1,802 media stories with a potential audience reach of greater than 16 million people.²⁶ Our most engaging social media posts for 2024-2025 included a barbecue gas safety reel during Cyclone Alfred, a safety animation shared from Glencore, and an illegal fireworks seizure.

More data can be found in Appendix 1.

Inter-state and international collaboration

RSHQ collaborates closely with resources regulators across Australia and internationally to strengthen safety outcomes. Recent collaborations include engagement with regulators in the United States, New South Wales and Western Australia, as well as convened meetings of all Chief Inspectors from Australian

²³ <https://www.rshq.qld.gov.au/about-us/resources/publications/compliance-data>

²⁴ <https://www.rshq.qld.gov.au/about-us/what-we-do/queensland-mines-inspectorate-forums>

²⁵ Reports include quarterly reports (MMQ and explosives industries) regular newsletters (petroleum and gas industry), periodicals (coal industry) and annual reports (annual health surveillance report).

²⁶ Source: Isentia

states and territories. For example, Snezana Bajic, Deputy Chief Inspector Explosives is the Chair of the Australian Forum of Explosives Regulators of which all states and territories are members. These partnerships reflect a shared commitment to preventing serious work-related injuries and promoting safer workplaces.

Through open dialogue, joint initiatives and knowledge-sharing, RSHQ continues to address emerging risks, exchange expertise and implement consistent, collaborative approaches across the resources industry. This ensures our interventions are well-informed, targeted and effective, maximising safety outcomes for all.

Improving community safety and security of explosives

Illegal possession and misuse of explosives, including fireworks, commercial explosives and ammunition presents a significant risk to community safety. The unauthorised use of explosives not only endangers individuals but can compromise public security through unsafe handling and unregulated displays.

RSHQ led joint operations with the Queensland Police Service and other agencies to target the reduction of illegal explosives in the community. RSHQ continued to conduct campaigns to raise public awareness about the dangers of explosives, and to identify and prevent unauthorised fireworks displays. These combined efforts led to an increase in the voluntary surrender of illegal explosives and the prevention of illegal fireworks displays, directly reducing risks to community safety.

Recent global developments have highlighted the need for stronger whole-of-Government response capabilities to hazmat and chemical, biological, radiological and nuclear (CBRN) sources. RSHQ is an active member of the Queensland CBRN Committee and collaborated with other state government emergency agencies to develop the State of Queensland Multi-Agency Response Plan to Chemical Biological and Radiological (CBR) Incidents.²⁷

Additionally, RSHQ also took part in a multi-agency emergency exercise at Port Alma to test and strengthen response capability in the event of an explosives-related incident. Participation in the exercise also enhanced preparedness and coordination among agencies, ensuring a stronger, safer response framework for future incidents.

Improved guidelines for misfire prevention

RSHQ, in collaboration with industry representatives, has reviewed and developed an updated Best Practice Guideline for the Prevention of Explosive Misfires in Blasting Applications. This draft reflects the shared commitment of industry and RSHQ to strengthening safety outcomes across Queensland's blasting operations.

Building on the previous version published in 2022²⁸, the updated guideline introduces expanded guidance that captures the broader scope of blasting activities undertaken in Queensland. The review has also placed particular emphasis on improving the reporting of misfires. By identifying current gaps and opportunities for more consistent and accurate reporting, the updated guideline aims to support better use of data to drive safety improvements.

A key development in the updated guideline is the clearer explanation of the relationship between misfire types and their causal factors. Once finalised, this will provide industry with improved support in preventing misfires and minimising the risk to workers.

The updated guideline is in its final stages of targeted industry consultation to retain practicality and applicability in strengthening industry capability whilst upholding the highest safety standards, and publication planned for the second quarter of 2025-2026.

²⁷ <https://www.disaster.qld.gov.au/plans>

²⁸ https://www.rshq.qld.gov.au/_data/assets/pdf_file/0003/1658136/BPG_Misfire_Prevention_Guideline_Final.pdf

Safety related animations

RSHQ has reimagined how critical safety measures are communicated by transforming HPIs into animation videos, an innovative and engaging approach that makes safety messages more accessible and impactful for industry stakeholders.

This approach moves beyond traditional print-based safety alerts, using visual storytelling to highlight key learnings. The animations show how incidents unfolded, the consequences that could have, or did occur, and the steps that could prevent similar risks.

Feedback from industry has been positive, with stakeholders noting that animations are easier to share, discuss and integrate into safety conversations than static documents. This reinforces the value of exploring new communication methods to deliver regulatory messages and support behavioural change.

The animations can be found on RSHQ's YouTube channel²⁹, with examples chosen to target areas of high importance to industry. RSHQ remains committed to exploring new and diverse methods to promote safer practices and better safety and health outcomes.

Safety in commercial kitchens

In 2024-2025 RSHQ continued its multi-faceted approach to improving safety in commercial kitchens, which has been identified as an ongoing focus area.

RSHQ continued working closely with fuel gas network operators to improve understanding of legislative obligations and safe supply of gas to consumers. Activities included audits and inspections of gas suppliers to verify compliance with leak testing, and engagements with peak bodies and operators to embed understanding of the 2023 *Section 82 Compliance Guideline – Supply of LPG fuel gas to a gas system*³⁰. Work to support and build industry knowledge included four articles in the December 2024 PGI Newsletter³¹ focusing on commercial kitchen safety.

In December 2024, inspections identified an increase in 'mobile/transportable' commercial kitchens, including caravans, trucks and containers. In June 2025, RSHQ published the *Guideline for managing gas safety at public events*³², providing practical guidance on common safety issues and legislative obligations to protect both business and the public.

RSHQ's 2024-2025 risk-based compliance assurance program incorporated targeted inspections of commercial kitchens, with a focus on identifying open pipe ends. The inspection program included 86 commercial kitchens and three open pipe ends were identified by inspectors.

Launched in 2022-2023 and continued into 2024-2025, the media campaign "Putting Gas Safety on the Menu" raised awareness among small business owners about gas safety and the importance of using licensed professionals for gas work. Key activities included an out-of-home campaign in regional Queensland, and a gas safety survey to evaluate campaign reach and recall which, while responses represented a small sample size, provided valuable insights into factors influencing do-it-yourself gas work decisions.

²⁹ <https://www.youtube.com/@RSHQIld>

³⁰ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0011/1784954/Section-82-Compliance-Guide.pdf#:~:text=This%20compliance%20guideline%20by%20the%20Petroleum%20and%20Gas,supplying%20LPG%20fuel%20gas%20to%20a%20gas%20system

³¹ <https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/petroleum-gas/safety-news-education/news>

³² <https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/petroleum-gas/gas-work-devices/guidelines/gas-public-event>

Research and expertise, digital and analytics

Enhancing safety and health outcomes through technical capability

Our Simtars division plays a critical role in supporting both industry and the regulator to improve safety and health outcomes. By providing specialised technical expertise, Simtars helps identify, respond to and prevent incidents, while contributing to the development of safer industry practices.

Incidents in the resources industry can be complex and high-risk, requiring precise analysis, rapid response and expert interpretation to protect workers and prevent reoccurrence. To address these challenges, Simtars deploys advanced technical services to support RSHQ's regulatory activities and industry. Its laser scanning capability creates detailed 3D models of incident scenes to support investigations. In 2024-2025 the scan team responded to seven callouts, providing over 765 hours of support, including scanning, report preparation and briefings.

Simtars also operates a 24/7 emergency response capability for mine gas monitoring, including scientific instruments, a mobile gas laboratory and remote support services by a specialised team of gas chemists, scientists and engineers. In 2024-2025 the mobile gas lab was deployed twice to underground coal mine emergencies, contributing more than 2,251 hours of on- and off-site support.

In addition, Simtars provided technical contribution to the development or amendment three recognised standards and four Australian Standards relating to monitoring of spontaneous combustion, the use of polyurethane resin in underground coal mines, hazardous area classification, maintenance and calibration of electrical equipment and the use of underground electrical equipment and electrical installations. Over 212 hours of expertise were provided.

Key research and development initiatives

RSHQ directs research activity at developing practical tools and generating information to control the risks present in underground coal mining.

Spontaneous combustion research

Simtars is advancing projects to prevent fires and explosions, including researching spontaneous combustion in coal mines using 2-metre column technology. Spontaneous combustion occurs when materials self-heat due to environmental conditions. This process arises due to reactions of oxygen with the material producing heat faster than it can be lost to the environment. The 2-metre column technique tests run-of-mine coal samples and generates extended gas evolution profiles. This data will be used to provide information into new tools and techniques for the early detection of coal self-heating. The accuracy of methane gas detectors is also being assessed under coal and stone dust occlusion to ensure more reliable use, calibration and maintenance. Research into longwall gas indicators is also underway to refine the interpretation of gas ratios and improve alarm thresholds, supporting safer operational decisions.

Roadway dust analysis

Simtars has developed a prototype portable near infrared spectrometer demonstration system to provide rapid, real-time analysis of roadway dust. It is designed to enable mine site operators to apply stone dust more effectively and prevent coal dust propagation explosions.

Intrinsically safe power supply fault testing

Simtars has conducted investigations into intrinsically safe power supplies to test for faults that may still cause ignition of combustible materials, with outcomes informing equipment design specifications and safety standards.

Remote leak detection for tube bundle systems

Simtars has developed and validated a prototype surface-based nitrogen system for remote leak detection in tube bundle monitoring, improving maintenance efficiency and system reliability. We have since shared results at industry forums including the 12th International Mine Ventilation Congress.

Exploring radar technology to improve driver safety

Simtars is also exploring radar technology for underground mine machine navigation. By combining sensor fusion and advanced processing techniques, this research aims to improve driver safety in low-visibility conditions caused by routine mining activities or accidents.

Safegas version 5

We continued to work on the major redevelopment of our Safegas gas monitoring system for underground coal mines, in preparation for deployment of version 5. Pilot installations which tested the software and generated user feedback commenced in August 2024. A dedicated software interface for the critical gas monitoring of underground coal mine atmospheres, the redeveloped platform will include improved accessibility, scalability, data management and useability for operators. The addition of gas chromatograph data and surface goaf well monitoring will integrate fundamental gas monitoring data into a single system to improve overall safe management of gas in coal mine sites. Broader rollout to industry is expected in the to take place in 2025-2026.

Proactive risk analysis of mercury and naturally occurring radioactive materials in pipelines

In 2024-2025 RSHQ's proactive risk assessment program included a review of the naturally occurring radioactive material (NORM) and mercury contaminants. The review examined potential risks to personnel and plant, and was prioritised due to:

- the internationally recognised occurrence of NORMs and mercury in gas pipelines.
- the difficulty of determining worker exposure levels without sampling, which varies on the pipeline age and the gas source.
- evidence that some operators lacked management plans to address NORMs, mercury and other hazardous substances.
- identified gaps in existing management plans, which often did not reference key best practice documents and required improvement to ensure worker safety.

RSHQ sponsored a hazard exploration project to understand the nature of the mercury and NORMs within the transmission pipelines sector. This involved collecting industry records, conducting sampling at key sites, and engaging an independent expert to analyse the data and prepare a technical report.

Following this review, RSHQ briefed industry operators on the findings, and is preparing a regulatory guideline for publication. This guideline will support operators in strengthening their management of NORMs and mercury contaminants, ensuring risks to workers are appropriately identified and controlled.

Effective health surveillance

Spirometry quality enhancement

In focus – what is spirometry testing

Spirometry is the measurement of air movement into and out of the lungs. It is a dynamic test of ventilatory function, which measures how quickly the lungs empty (flow) and how much air can be moved out of the lungs (volume) during a maximal expiration.

Spirometry, in conjunction with other medical examinations and clinical assessments, is used for monitoring respiratory abnormalities and diagnosis of respiratory disease. High quality testing that meets international standards must include a calibrated spirometer, and trained, competent operators and interpreters.

In 2024-2025 RSHQ concluded its multi-year campaign to improve the quality of spirometry testing under the Coal Mine Workers' Health Scheme (CMWHS), critical for the early detection of occupational lung disease. Building on initiatives launched in 2023-2024, the campaign delivered targeted stakeholder engagement through doctor training workshops, recorded webinars, and a spirometry masterclass with internationally recognised respiratory experts. Across the previous three financial years, more than 5,500 workers' lung function tests were audited, leading to enforcement action against some medical providers where deficiencies were identified.

The campaign concluded in 2024-2025 with an evaluation of the outcomes and the sharing of learnings with stakeholders. The final report³³ revealed significant improvements, with spirometry quality issues reduced from 13% to 6%, improving the quality of over 5,000 medicals annually.

Vanadium health surveillance

The rising demand for renewable energy is driving interest in vanadium, a critical material in rechargeable flow battery production. Vanadium has not previously been mined in Queensland, however several vanadium mining projects are currently under development with production anticipated in the coming years. While vanadium may be a prized critical mineral, it is known to be hazardous, and uncontrolled exposure can cause respiratory issues, irritation of the eyes, nose and throat, as well as discolouration of the skin and tongue.

In 2024-2025, RSHQ continued engagement with vanadium project proponents to better understand how they plan to manage the risks of this hazard, including the implementation of health surveillance. RSHQ worked with the Resources Medical Advisory Committee (RMAC) to develop guidance for quality health surveillance of vanadium exposed workers.

In 2025-2026, RSHQ will continue to engage with project proponents to further develop guidance to ensure workers involved in this emerging sector receive fit for purpose health surveillance.

³³ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0008/1993112/RSHQ-Spirometry-Project-Completion-Report.pdf

Looking forward to 2025-2026

The key four strategic objectives under our new *RSHQ Strategic Plan 2025-2029*³⁴ are:

- **Regulatory approach** - we will make regulatory choices that sustain improved safety and health outcomes in our resources industries and communities.
- **Stakeholders** - we will meaningfully engage with stakeholders to understand the impact of our decisions and help equip them to manage risks.
- **People** - we will be widely recognised as an employer with an empowered, engaged and valued workforce.
- **Wellbeing, Health and Safety** - we will foster an inclusive, safe and healthy workplace.

To meet these strategic objectives in 2025-2026, in addition to the continuation of the work outlined above, we will also focus on a range of work as sampled below.

- **Reviewing** shotfirer appointments on mine sites to ensure shotfirers meet current legislative and competency requirements. A focus of this review will be identifying areas of improvement so that the risk to workers associated with the use of explosives is effectively managed.
- **Undertaking** work to ensure that required medical assessments by approved doctors are performed to a high standard. Focus includes respiratory standards and clinical decision-making in detecting mine dust lung disease, workplace restrictions, workplace causality of obstructive lung disease, and clinical governance practices, including telehealth use and support by nurses.
- **Expanding** offerings available through the RSHQ Portal to manage our certificates, authorisations and licences more efficiently in industry groups from the petroleum and gas and explosives sectors.
- **Delivering** structured consultation and feedback sessions with our regulated entities to improve the useability of our RSHQ Portal and develop and improve our data.
- **Enhancing** our emergency response capabilities, equipment, infrastructure and readiness training, to enhance operational efficiency, and ensure fit for purpose commercial services offered by our Simtars division.
- **Raising** awareness of the hazard that welding fume presents within the mining industry including considering stakeholder feedback on the draft guidance note *Managing exposure to welding fume in coal mines*.³⁵
- **Supporting** foundational work to guide the secure use of artificial intelligence (AI) technologies, beginning with the development and implementation of an AI security policy to add to our regulatory effectiveness.
- **Progressing** our Wellbeing Health and Safety Framework and Systems Project by enhancing our documentation, system governance and alignment across RSHQ.

³⁴ <https://www.rshq.qld.gov.au/resources/documents/corporate/strategic-plan.pdf>

³⁵ <https://www.rshq.qld.gov.au/about-us/resources/public-consultation>

Part three – our governance

Our oversight

The executive leadership team is responsible for providing strategic direction, operational oversight and fostering a positive, ethical and engaged culture that enables us to meet our strategic objectives. The executive leadership team meets on a regular basis and participates in discussion and decision-making on all matters of fundamental importance to the operation and governance of RSHQ.

Reporting to the executive leadership team, the Regulatory Performance Committee provides oversight, supports and assesses RSHQ's regulatory effectiveness and identifies opportunities for enhancement.

Government bodies

A government body is an entity with advisory functions or decision-making powers and is established either by an act of Parliament or by a decision of executive government.

The following government bodies have functions or responsibilities relevant to RSHQ and each are required to prepare an annual report:

- BOE (see Appendix 2 for more information)³⁶
- RMAC³⁷
- CMSHAC³⁸
- MSHAC³⁹
- Office of the Commissioner for Resources Safety and Health.⁴⁰

More information about these government bodies can be found on their respective websites.

Risk management and accountability

Enterprise risk management

The executive leadership team oversees risk management for RSHQ. RSHQ's Enterprise Risk Management Framework aligns with the International Organisation for Standardisation *ISO 31000:2018 Risk Management – Guidelines*. The framework gives an overview of strategic and operational risk, identifying and managing potential events by assessing impact and mitigation across RSHQ business units and functions. This provides assurance to the CEO that RSHQ is achieving its strategic objectives and is making informed, risk-based decisions.

As part of RSHQ's annual strategic planning process, risks are assessed and identified that can affect our vision or purpose, and regularly as part of business planning and operations. This includes an increased level of engagement with the executive and divisional leadership teams on risk management, aimed at strengthening organisational risk management maturity.

³⁶ <https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/mining/legislation-standards/board-examiners>

³⁷ <https://governmentbodies.premiers.qld.gov.au/BodyDisplay.aspx?Parameter=914>

³⁸ <https://www.commissioner.rshq.qld.gov.au/advisory-committees/cmshac>

³⁹ <https://www.commissioner.rshq.qld.gov.au/advisory-committees/mshac>

⁴⁰ <https://www.commissioner.rshq.qld.gov.au/about>

Internal audit function

RSHQ's internal audit function is provided by the Queensland Government Corporate Administration Agency (**CAA**). CAA delivers independent and objective advice to assist in the performance or discharge of RSHQ's functions and duties, in accordance with the RSHQ *Internal Audit Charter* (July 2023). This includes:

- Assisting in the development of RSHQ's *Internal Audit Plan (2024-2027)* – a risk-based plan incorporating strategic and operational risks, business objectives and client needs, endorsed by the RSHQ executive leadership team.
- Scoping, coordination and undertaking of audits and operational reviews.
- Providing reports from completed internal audits, outlining recommendations and findings on audit performance in consultation with business areas.

The following audits were conducted during 2024-2025:

- Wellbeing Health and Safety
- Legislative compliance – RSHLA Act

External scrutiny

Queensland Government agencies can be reviewed by various authorities and bodies, including the Queensland Audit Office, parliamentary committees, boards of inquiry, the Crime and Corruption Commission, the Queensland Ombudsman, and the Queensland Information Commissioner.

Separate to the review of the resources safety framework, on 30 June 2025, representatives of RSHQ attended a public briefing to the Primary Industries and Resources Committee with representatives of DoJ, as part of the Committee's scrutiny of the MRC Bill.

Regulator performance report

The RSHQ regulator performance report provides an annual response to the Queensland Government Regulator Performance Framework⁴¹. This framework aims to improve the way that regulators implement, administer, and enforce regulation. In response to the five model practice areas, our report details improvement to our regulatory activities.

This year's regulator performance report can be found in Appendix 3. Previous RSHQ regulator performance reports can be found online.⁴²

Information systems and recordkeeping

RSHQ operates and manages information systems and recordkeeping in accordance with obligations under the *Public Records Act 2023*, PS Act, *Information Privacy Act 2009*, *Information Privacy and Other Legislation Amendment Act 2023* and other relevant Government legislation.

RSHQ develops and maintains organisational policies, frameworks, and standards to manage the lifecycle and security of information. Records Management is supported through a strategic partnership with a government shared service provider, Information Technology Partners who provide records management services including an approved records management solution and retention, disposal and archival services.

⁴¹ <https://qpc.qld.gov.au/docs/Queensland-Government-Regulator-Performance-Framework.pdf>

⁴² <https://www.rshq.qld.gov.au/about-us/what-we-do/rshq-performance-accountability>

During 2024-2025:

- No serious information security concerns were recorded.
- An organisation-wide records management community was established to uplift records management understanding and capabilities.

Organisational improvements

Throughout 2024-2025 RSHQ pursued continual internal improvements aimed at enhancing the efficiency and effectiveness of our daily operations, with examples outlined below.

Capability uplift in project management

In 2024-2025, RSHQ identified benefits in streamlining and strengthening the approach to project and program management, ensuring consistent and cohesive project governance across RSHQ.

To achieve this, a robust project governance structure and framework was established. The framework guides planning, execution, monitoring and closure, ensuring accountability, transparency, strategic alignment and the delivery of value. Importantly, the framework ensures accountability, transparency, and strategic alignment at every stage of the project and provides the RSHQ executive leadership team with oversight to ensure our key projects deliver maximum value.

In addition, RSHQ has developed a suite of project management tools, based on globally recognised methodologies. These tools improve efficiency, streamline communication, strengthen oversight and assist project teams throughout the project lifecycle.

Digital Roadmap

RSHQ's Digital Roadmap 2030 continues to drive the organisation's ambition to harness digital technologies efficiently and securely.

To enhance the experience for external stakeholders, RSHQ established an online examination platform for the BOE. This platform supports the legislation exams for certificate of competency candidates and coal SSE notice candidates. Beyond 2024-2025, it lays the foundation for a broader rollout of online exams, improving accessibility and efficiency for both stakeholders and RSHQ.

Cyber security remained a key priority throughout 2024-2025. RSHQ introduced tailored policies, frameworks, and documentation to safeguard systems and information. A new digital risk management framework supports risk-based decision-making for cyber security, while a critical incident response framework ensures structured and proactive incident management. Additionally, third-party providers are now assessed using a newly introduced cybersecurity questionnaire, strengthening the maturity of vendor products and services.

Potential applications and impacts of increased use of AI is also a focus area. RSHQ will take steps to ensure security in use of AI technologies, beginning with the development and implementation of an AI security policy. This will be followed by the introduction of resources and guidelines to help employees harness AI effectively and safely, maximising its value across the organisation.

Ethics, integrity and human rights

Public sector ethics

RSHQ employees and contractors are expected to demonstrate high ethical standards and values in accordance with the *Code of Conduct for the Queensland Public Sector* and the *Public Sector Ethics Act 1994*. All RSHQ employees and contractors complete mandatory training modules on this code, ethical decision making, fraud awareness, and corruption prevention, and these principles are incorporated into our frameworks.

Human rights

RSHQ is committed to respecting, protecting, and promoting human rights. RSHQ must make decisions that consider and are compatible with the *Human Rights Act 2019*. RSHQ's induction program includes mandatory online training on human rights, and continuing staff must also complete periodic refresher training. Human rights are considered in our internal policies and operational frameworks, including management of general complaints and human rights impact assessments for new or amended legislation.

In 2024-2025, RSHQ recorded one human rights complaint.

Charter of Victims' Rights complaints

In accordance with section 59 of the *Victims Commissioner and Sexual Violence Review Board Act 2024*, government entities are required to disclose information about Charter of Victims' Rights complaints received within the reporting year.

In 2024-2025, RSHQ received no Charter of Victims' Rights complaints.



Our people

Our future-focused planning and strategies

RSHQ's approach to strategic workforce planning considers business, financial and enterprise risk management factors and purposefully aligns to our strategic priorities. Workforce planning is also guided by the *Queensland public sector diversity and inclusion strategy 2021-2025*⁴³ and the *Even better public sector for Queensland strategy*⁴⁴.

The *Even better public sector for Queensland strategy* builds on the *10-year human capital outlook*⁴⁵ paper. It provides guidance and pathways for continued workforce planning, capability building, and transformation across the public sector. Our approach supports building a contemporary workforce that demonstrates expertise, innovation, diversity, collaboration and leadership. We are committed to being an employer of choice by demonstrating a safe, healthy and inclusive workplace. This includes building a workforce composition that increases diversity and safety in the workplaces as outlined in RSHQ's first Equity and Diversity Action Plan⁴⁶ published in July 2024.

In 2024-2025 RSHQ:

- continued implementing various initiatives, focusing on maturing RSHQ as an agency and modernising approaches to work
- implemented change strategies aligned with the Queensland Government's 10-year human capital outlook.⁴⁷

Performance management framework

RSHQ is committed to ensuring its people are provided with the guidance, support, and structure to perform to a high standard in their roles. This includes proactive participation in ongoing, regular conversations for performance and wellbeing in line with the positive performance management principles in *Directive 02/24 Positive Performance Management*⁴⁸.

RSHQ's capability framework forms the basis of employee performance and development. This framework encompasses the leadership competencies for Queensland, role specific capabilities and technical professional requirements, which describe what highly effective, everyday leadership looks like in the public sector.

RSHQ utilises resources including:

- online performance and development agreements
- a technical training framework for professional technical streams
- the Queensland government workforce commitment program.

New RSHQ employees participate in an induction process which has a mix of online and site delivery. Site inductions are undertaken with supervisors and follow a checklist to cover important aspects of the role, workplace, organisation, and sector. Relevant role specific and technical training requirements are identified through induction and performance and development agreement discussions.

⁴³ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0022/184144/queensland-public-sector-inclusion-and-diversity-strategy-2021-2025.pdf

⁴⁴ <https://www.psc.qld.gov.au/evenbetter/>

⁴⁵ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0024/242466/10-year-human-capital-outlook.pdf

⁴⁶ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0009/2065527/Equity-and-Diversity-Action-Plan-2024-2026.pdf

⁴⁷ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/workforce-planning/strategic-workforce-planning>

⁴⁸ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/positive-performance-management-directive-0224>

Workforce profile

The Queensland public sector quarterly workforce profile, based on Minimum Obligatory Human Resources Information (MOHRI) data showed at the end of the June 2025 period, RSHQ had 365.5⁴⁹ full time equivalent (FTE) staff.

Total staffing	FTE	Headcount
RSHQ	365.5	376

Appointment type	Percentage of total workforce (calculated on FTE)
Permanent	75.04%
Fixed term contract	16.55%
Temporary	8.08%
Casual	0.33%

Occupation type	Percentage of total workforce (calculated on FTE)
Corporate	26.12%
Frontline, frontline support	73.88%

Employment status	Percentage of total workforce (calculated on headcount)
Full-time	95.21%
Part-time	4.26%
Casual	0.53%

RSHQ employees by employment diversity as of 30 June 2025

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	168	44.7%
Man	208	55.3%
Non-binary	0	0.0%
Another term	0	0.0%
Not disclosed	0	0.0%

* Where data available. Employees elect to provide this information and may choose not to disclose.

Diversity Groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	168	44.7%
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5%
People with disability	7	1.9%
Culturally and Linguistically Diverse – Speak a language other than English at home [^]	17	4.5%

* To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers must be replaced by <5.

[^] Includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home

⁴⁹ Source: MOHRI FTE data for fortnight ending 30 June 2025.

RSHQ women in leadership roles* as of 30 June 2025

Position	Women (Headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	7	35%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	3	37.5%

* Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data must not include salary equivalency.

A healthy, safe, and inclusive workplace

Safety and wellbeing

RSHQ is continually improving our approach to work wellbeing, health, and safety, including identifying improvements to ensure systems are effective in managing physical and psychological risks. RSHQ has an established strategic Wellbeing, Health and Safety Steering Group, designed to identify risk and mitigation strategies to ensure RSHQ is an inclusive workplace where wellbeing, health and safety is promoted and prioritised.

Through onboarding processes, policies, and refresher training, RSHQ staff are equipped with the knowledge and tools to embed a holistic approach to employee safety and wellbeing. These include:

- flexible work practices and hybrid working arrangements
- domestic and family violence awareness, training, support, and special leave
- creating Respectful Workplaces training and embedding the bystander intervention framework approach to address problematic behaviour
- mental health and wellbeing events such as promoting RUOK? Day
- establishing a strengths coaching program for neurodivergent employees
- flu vaccination program
- analysing and responding to Working for Queensland survey results
- reminders for regular and ongoing conversations outside of the performance development cycle for performance and wellbeing
- financial coaching and advice
- activities relating to Safe Work Month.

Through 2024-2025, RSHQ continued its partnership with its Employee Assistance Program (EAP) provider. Employees can access services around individual wellbeing, organisational performance, incident management, workforce wellness, and support to employees affected by domestic and family violence. The EAP has introduced an identified counselling service for Aboriginal peoples and Torres Strait Islander peoples.

Diversity and inclusion

RSHQ is committed to fostering a workplace where the values of equity, respect, inclusion and cultural safety are embraced and demonstrated every day by its leaders and employees. The Equity and Diversity Action Plan 2024-2025⁵⁰ is about creating a safe, healthy and inclusive workplace for everyone working at RSHQ. The plan has been developed following an audit conducted to gather baseline information about RSHQ's workforce composition and characteristics, and to identify and analyse opportunities to promote, support and progress workforce inclusion and psychological safety.

As a Queensland public sector agency, RSHQ adopts the sector targets for a diverse and equitable workforce into the future. RSHQ's Equity and Diversity Action Plan includes initiatives that will contribute to building equity, diversity, and support a culture of safety, respect and inclusion. The action plan focusses

⁵⁰ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0009/2065527/Equity-and-Diversity-Action-Plan-2024-2026.pdf

on in five key areas being wellbeing, health and safety, leadership, cultural capability, employee lifecycle and workforce composition.

Key achievements against the Equity and Diversity Action Plan for 2024-2025 include:

- development of WHS framework and supporting policies and procedures
- delivery of a Mental health first aid training program
- developed psychological support package for people experiencing sexual harassment in the workplace
- deliver phase one of RSHQ's People Capability framework comprising of a current state analysis
- reviewing new starter induction program to support, value, and promote diversity and inclusion in the workplace.

Industrial and employee relations

RSHQ supports proactive engagement with employees to foster a healthier and more productive workplace. Support mechanisms include the performance development agreement cycle, regular and ongoing performance discussions, Working for Queensland survey response, policies outlining ways to raise grievances, and consultation with staff and unions on transformational changes.

In 2024-2025, RSHQ's Agency Consultative Committee met four times to discuss matters that impacted our workforce, including organisational change, workload management, temporary employment and review of policies.

As at 30 June 2025, RSHQ Human Resources there were 18 active staffing matters including internal employee complaints, conduct/performance matters and return to work, extended sick leave cases. These are managed in line with the relevant government directives. RSHQ will continue to develop managers and supervisors in their skills to manage employees positively.

Early retirement, redundancy, and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the 2024-2025 period.

Open data

A number of annual reporting requirements are addressed by RSHQ through publication of data on the Queensland Government's Open Data Portal⁵¹ instead of inclusion in the annual report.

For the 2024-2025 reporting period, this includes expenditure relating to overseas travel and to consultancy services.⁵²

The expenditure for consultancy services includes the costs for the external review of the resources safety framework being undertaken by Professor Johnston.

Queensland Language Services Policy and Charter of Victims' Rights reports for the 2024-2025 reporting period are not required as RSHQ has no expenditure data to report.

⁵¹ <https://www.data.qld.gov.au/organization/resources-safety-and-health-queensland>

⁵² The Queensland Government defines consultants: https://www.forgov.qld.gov.au/__data/assets/pdf_file/0034/183679/engaging-managing-consultants-indirect-workers.pdf



Part four – financials

Financial performance 2024-2025

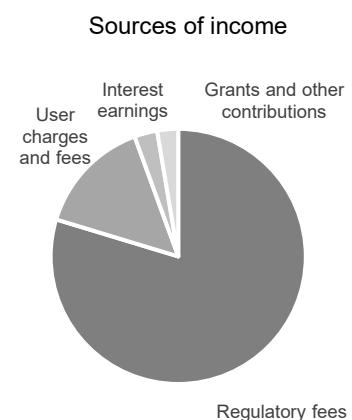
This financial summary provides an overview of RSHQ's financial results for 2024-2025.⁵³

RSHQ recorded an operating surplus of \$13.3 million in 2024-2025, a small increase of \$0.6 million over the 2023-24 operating surplus of \$12.6 million.

Income

RSHQ's income is primarily sourced from regulatory fees paid by industry participants under legislation specific to the mining, quarrying, explosives and petroleum and gas industries.

Income of \$120.6 million for 2024-2025 included \$96.1 million in regulatory fees, \$17.8 million in user charges and fees, and \$3.5 million in interest earnings. Regulatory fees increased by \$2.0 million in 2024-2025, primarily driven by modest increases in petroleum and gas fees charged to industry. In 2024-2025 a government contribution of \$3.2 million was received to offset impacts of the government freeze on indexation.

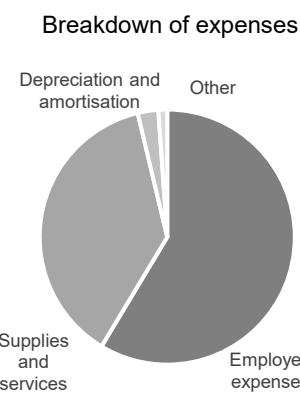


Expenses

RSHQ's expenditure of \$107.3 million comprised \$62.9 million in employee expenses, \$40.4 million in supplies and services, and \$2.8 million in depreciation and amortisation. Overall, expenditure increased by 6% driven primarily by increases in employee expenses and supplies and services.

There were 365.5 FTEs employed by RSHQ on 30 June 2025, an increase of 6.4 FTEs from 30 June 2024. FTEs increased due to recruiting several inspector positions across RSHQ, as well as increasing resources for managing workplace sexual harassment in the Queensland resources sector and clinic audit work for doctors' accreditation for mine dust lung screening.

Supplies and services were \$40.4 million in 2024-2025, an increase of 11.9% on 2023-2024 primarily reflecting increases in expenditure on digital transformation.



Revaluation of assets

During the year, land, buildings and a heritage and cultural asset increased in value by \$7.5 million, reflective of movement in market land values and increases in construction costs.

	\$million	30 June 2025	30 June 2024
Current assets		\$86.9	\$81.2
Non-current assets		\$89.4	\$74.3
Total assets		\$176.3	\$155.5
Current liabilities		\$21.4	\$21.5
Non-current liabilities		\$1.4	\$1.3
Total liabilities		\$22.8	\$22.7
Net assets		\$153.5	\$132.7

⁵³ For reporting purposes, numbers are rounded to the nearest one decimal place.

Assets

RSHQ held \$153.5 million in net assets at 30 June 2025.

RSHQ's current assets of \$86.9 million included cash, receivables, and prepayments. The increase in current assets from 2023-2024 was primarily due to the strong operational surplus achieved in 2024-2025. RSHQ held cash reserves of \$82.0 million (an increase of \$7.2 million from 2023-2024), of which \$22.8 million was set aside for liabilities. RSHQ's strong cash position will support future investment in RSHQ's infrastructure projects and digital transformation.

Non-current assets of \$89.4 million primarily consist of land, buildings, and plant and equipment. The increase from 2023-2024 was primarily due to capital expenditure and revaluations that occurred during the year.

Liabilities

RSHQ's liabilities of \$22.8 million included provisions for annual leave, long service leave and other employee benefits of \$16.0 million and payables of \$5.8 million. Liabilities relating to employee benefits increased by \$0.6 million in line with increases in FTEs and public sector wage increases.

Looking forward 2025-2026

RSHQ actively manages our financial risks and liabilities and is financially positioned to meet its strategic and regulatory objectives. RSHQ's financial position supports future investment in digital transformation and infrastructure projects, consistent with our strategic plan.

Financial statements

The following pages provide details around RSHQ's financial performance in 2024-2025.



Resources Safety and Health Queensland Consolidated Financial Statements

for the year ended 30 June 2025

Resources Safety and Health Queensland

Consolidated Financial Statements 2024-25

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Resources Safety and Health Queensland

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Resources Safety and Health Queensland
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Revenue			
Regulatory fees	2	96,088	94,078
User charges and fees	3	17,754	16,250
Interest		3,462	3,040
Grants and other contributions	4	3,245	256
Other revenue		48	88
Total revenue		120,597	113,712
Gains on disposal / remeasurement of assets		-	-
Total income		120,597	113,712
Expenses			
Employee expenses	5	62,868	60,906
Supplies and services	6	40,374	36,067
Depreciation and amortisation	7	2,790	2,416
Grants and subsidies		41	257
Impairment losses		383	161
Finance / borrowing costs		3	3
Other expenses	8	852	1,257
Total expenses		107,311	101,067
Operating result from continuing operations		13,286	12,645
Other comprehensive income			
Increase in asset revaluation surplus	15	7,486	1,800
Total comprehensive income		20,772	14,445

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Statement of Financial Position As at 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	9	82,018	74,832
Receivables	10	4,546	5,745
Other current assets		299	578
Total current assets		86,863	81,155
Non-current assets			
Property, plant and equipment	11	86,933	72,542
Right-of-use assets		217	260
Intangible assets	12	2,273	1,506
Total non-current assets		89,423	74,308
Total assets		176,286	155,463
Current liabilities			
Payables	13	5,788	6,622
Lease liabilities		42	42
Accrued employee benefits	14	14,812	14,415
Provisions		376	100
Other current liabilities		383	307
Total current liabilities		21,401	21,486
Non-current liabilities			
Lease liabilities		182	224
Accrued employee benefits	14	1,206	1,028
Total non-current liabilities		1,388	1,252
Total liabilities		22,789	22,738
Net assets		153,497	132,725
Equity			
Contributed equity		75,990	75,990
Asset revaluation surplus	15	33,147	25,661
Accumulated surplus		44,360	31,074
Total equity		153,497	132,725

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Statement of Changes in Equity for the year ended 30 June 2025

	Contributed Equity \$'000	Asset Revaluation Surplus \$'000	Accumulated Surplus \$'000	Total \$'000
Balance as at 1 July 2023	75,990	23,861	18,429	118,280
<i>Operating result</i>				
Operating result from continuing operations	-	-	12,645	12,645
<i>Other comprehensive income</i>				
Increase in asset revaluation surplus	-	1,800	-	1,800
Total comprehensive income	-	1,800	12,645	14,445
Balance as at 30 June 2024	75,990	25,661	31,074	132,725
Balance as at 1 July 2024	75,990	25,661	31,074	132,725
<i>Operating result</i>				
Operating result from continuing operations	-	-	13,286	13,286
<i>Other comprehensive income</i>				
Increase in asset revaluation surplus	-	7,486	-	7,486
Total comprehensive income	-	7,486	13,286	20,772
Balance as at 30 June 2025	75,990	33,147	44,360	153,497

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Statement of Cash Flows for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Regulatory fees		97,618	89,435
User charges and fees		17,268	19,184
Interest receipts		3,462	3,040
GST collected from customers		1,785	1,619
GST input tax credits from ATO		5,048	3,948
Grants and other contributions		3,245	233
Other		43	86
<i>Outflows:</i>			
Employee expenses		(62,314)	(60,007)
Supplies and services		(41,026)	(35,294)
Grants and subsidies		(27)	(227)
Finance / borrowing costs		(3)	(3)
GST paid to suppliers		(5,127)	(4,040)
GST remitted to ATO		(1,788)	(1,581)
Other		(409)	(1,574)
Net cash provided by operating activities		17,775	14,819
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for property, plant and equipment		(9,721)	(2,723)
Payments for intangibles		(826)	(680)
Net cash used in investing activities		(10,547)	(3,403)
Cash flows from financing activities			
<i>Outflows:</i>			
Lease payments		(42)	(41)
Net cash used in financing activities		(42)	(41)
Net increase (decrease) in cash and cash equivalents		7,186	11,375
Cash and cash equivalents - opening balance		74,832	63,457
Cash and cash equivalents - closing balance	9	82,018	74,832

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

1 Basis of financial statement preparation

(a) General information about the reporting entity

The financial statements of the consolidated entity Resources Safety and Health Queensland (RSHQ) consolidated) comprise the financial statement of Resources Safety and Health Queensland (RSHQ) and its controlled entity the Resources Safety and Health Queensland Employing Office (RSHQ-EO). The balances and effects of transactions between the entities have been eliminated on consolidation. The differences between the financial statements of the RSHQ consolidated entity and RSHQ are disclosed in Note 18. The financial year end date for both entities is 30 June.

Both RSHQ and RSHQ-EO are not-for-profit statutory bodies established under the *Resources Safety and Health Act 2020* (RSHQ Act). RSHQ-EO through its employees, provides the skilled labour required to deliver the services provided by RSHQ. RSHQ reimburses RSHQ-EO for all expenses incurred on its behalf. RSHQ-EO is controlled by RSHQ with arrangements determined by the Chief Executive Officer of RSHQ who is also the Executive Officer of RSHQ-EO.

The objective of RSHQ is to regulate, educate and assist industry in meeting its obligations to protect and promote the safety and health of persons from risks associated with mining, quarrying, explosives and petroleum and gas.

The head office and principal place of business of RSHQ is Level 19, 275 George Street, Brisbane QLD 4000.

(b) Authorisation of financial statements for issue

The financial statements are authorised for issue by RSHQ's Chief Executive Officer and Chief Operating Officer 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 AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. 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.

(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, buildings, and heritage and cultural assets which are measured at fair value. Right-of-use assets, lease liabilities and long service leave provisions are measured at present value.

(e) Presentation matters

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2023-24 financial statements.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

1 Basis of financial statement preparation (cont.)

(e) Presentation matters (cont.)

Current / Non-current classification

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

(f) Taxation

RSHQ 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).

(g) Key accounting estimates and judgements

The most significant estimates and assumptions made in the preparation of the financial statements related to the fair value and useful lives of property, plant and equipment (see Note 11 and Note 16). The valuation of property, plant and equipment necessarily involves estimation uncertainty with the potential to materially impact on the carrying amount of such assets in the next reporting period.

Estimates and assumptions are also made in the measurement of provisions including the long service leave provisions based on the present value of expected future payments (see Note 14) and the provision for the settlement of legal claims based on management judgement of expected future settlements (see Note 21).

(h) New and revised accounting standards

First time mandatory application of Australian Accounting Standards and Interpretations

No new significant accounting pronouncements were applied for the first time in the 2024-25 financial year.

Early adoption of Australian Accounting Standards and Interpretations

No new accounting pronouncements were early adopted in the 2024-25 financial year.

Voluntary changes in accounting policies

No voluntary changes in accounting policies occurred during the 2024-25 financial year.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
2 Regulatory fees		
Income from regulatory fees		
Safety and health fees	79,821	79,391
Petroleum and gas fees	14,397	13,038
Licence fees	1,788	1,584
Miscellaneous charges	82	65
	<hr/> 96,088	<hr/> 94,078

Regulatory fees are accounted for under AASB 1058 *Income of Not-for-Profit Entities* upon invoice and the following table provides information about the nature and timing of the income.

Type of charges and fees	Nature and timing	Income recognition policies
Safety and health fees	Safety and health fees are paid by industry participants under the <i>Coal Mining Safety and Health Regulation 2017</i> , the <i>Mining and Quarrying Safety and Health Regulation 2017</i> , and the <i>Explosives Regulation 2017</i> .	Fee income is recognised quarterly as invoiced under AASB 1058.
Petroleum and gas fees	Petroleum and gas fees are paid by industry participants under the <i>Petroleum and Gas (Safety) Regulation 2018</i> for the safety and health services provided by RSHQ to the petroleum and gas industries.	Fee income is recognised annually as invoiced under AASB 1058.
Licence fees	Licence fees are received in relation to the application and issue of gas work licences and authorisations, and explosives licences and permits.	Licensing fees are recognised under AASB 1058 at the time of application when the income is received.

3 User charges and fees

Revenue from contracts with customers

Explosive Reserves (excluding leases)	7,138	6,471
Safety in Mines Testing & Research Station (Simtars)	7,249	6,521
Other	261	306

Other user charges and fees

Explosive Reserves leases	3,106	2,952
Total	<hr/> 17,754	<hr/> 16,250

Accounting policies - Revenue from contracts with customers

Under AASB 15 *Revenue from Contracts with Customers*, revenue is recognised when control over a good or service is transferred to the customer. The following table provides information about the nature and timing of the revenue.

Type of good or service	Nature and timing of satisfaction of performance obligations	Revenue recognition policies
Revenue from Explosive Reserves (excluding leases)	RSHQ receives revenue for storage and ad hoc services provided on government Explosives Reserves in accordance with rates published in Explosives Information Bulletins.	Revenue for storage is recognised on a straight-line basis over the contractual period, unless the invoiced amount is less than \$50,000 in which case it is recognised on invoice. Revenue for ad hoc services are recognised on completion of the service.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

3 User charges and fees (cont.)

Accounting policies - Revenue from contracts with customers (cont.)

Type of good or service	Nature and timing of satisfaction of performance obligations	Revenue recognition policies
Safety in Mines Testing & Research Station (Simtars) Fee for Service	Simtars receives revenue for the provision of scientific, engineering and training services where the performance obligation is fulfilled on delivery. Revenue is also received for support services over time including the provision of the Safegas system to monitor and interpret data to stay compliant with regulations.	Revenue is recognised under AASB 15 on delivery of the goods or completion of services. Services over time such as Safegas support is recognised on a straight-line basis over the contractual period.

Accounting policies - Other user charges and fees - Explosive Reserve lease revenue

Explosive Reserves lease revenue is recognised as an operating lease under AASB 16 *Leases*. Revenue is recognised on a straight-line basis. The following table provides information about the nature and timing of the lease revenue.

Type of good or service	Nature and timing	Revenue recognition policies
Revenue from leases on Explosive Reserves	RSHQ receives revenue from formal lease agreements entered into in respect of land and buildings on Explosive Reserves. Ownership of the land and any structures left on site at the end of the contract period remain with RSHQ, and as such the leases are categorised as operating leases. All lease agreements include annual escalation clauses.	Revenue (adjusted for annual escalation clauses) is recognised over the contractual period, unless the invoiced amount is less than \$50,000 in which case it is recognised on invoice.

Explosive Reserves lease revenue due in future periods is:

	2025	2024
	\$'000	\$'000
Not later than one year	2,797	2,947
Later than one year and not later than five years	4,285	6,868
Later than five years	-	215
Total	7,082	10,030

4 Grants and other contributions

Contribution from Queensland Government to offset freeze on indexation of government fees and charges in 2024-25	3,245	-
Other	-	256
Total	3,245	256

Accounting policies - Grants and other contributions

Where a grant is enforceable and contains sufficiently specific performance obligations for RSHQ to transfer goods or services to a third-party, the grant is accounted for under AASB 15 *Revenue from Contracts with Customers*. Revenue is initially deferred (as a contract liability) and recognised as performance obligations are satisfied. Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised on receipt.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

5 Employee expenses	2025 \$'000	2024 \$'000
Employee benefits		
Wages and salaries	42,858	41,120
Annual leave expense	4,813	4,624
Employer superannuation contributions	6,266	6,212
Long service leave expense	1,165	1,468
Termination benefits	-	124
Other employee benefits	2,428	2,390
Employee related expenses		
Payroll tax	2,878	2,774
Mental health levy	119	123
Fringe benefits tax	551	461
Workers' compensation premium	203	186
Other employee related expenses	1,587	1,424
Total	62,868	60,906
Full-time equivalent employees	365.5	359.1

Accounting policies and disclosures

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As RSHQ expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

Annual leave and long service leave are accrued based on award entitlements. Refer to Note 14.

Superannuation

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.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements. Employer contributions are based on rates determined on the advice of the State Actuary. RSHQ obligation is limited to those contributions paid.

Superannuation payments are expensed as part of the fortnightly payroll. Superannuation earned but unpaid at reporting date is accrued.

Termination benefits

Termination benefits expense represent cash payments made to employees who accepted voluntary redundancies during the year, or for contract termination.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
6 Supplies and services		
Contractors and consultants	15,794	11,513
Accommodation costs	6,539	6,371
Corporate service providers	6,168	6,332
Legal fees	650	1,419
Travel	3,531	3,314
Motor vehicle costs	2,763	2,497
Information and communication technology costs	1,232	1,292
Materials and consumables	1,061	1,075
Printing, postage and stationery	435	457
Minor plant and equipment	493	535
Other supplies and services	1,708	1,262
Total	40,374	36,067
7 Depreciation and amortisation		
Depreciation - property, plant and equipment (note 11)	2,689	2,297
Amortisation - intangible assets (note 12)	59	77
Amortisation - leased assets	42	42
Total	2,790	2,416
8 Other expenses		
Special payments	(1)	(1)
Insurance premiums - QGIF	502	581
Audit fees	(2)	159
Regulatory fees - licences and permits	78	73
Net losses from property, plant and equipment disposal	78	2
Other	36	61
Total	852	1,257

Special payments

(1) Special payments represent ex gratia expenditure or other expenditure that RSHQ is not contractually obligated to make to other parties. Special payments during 2024-25 comprise \$34,000 in court awarded payments awarded against RSHQ as a result of unsuccessful prosecutions, offset by a reduction in provisions for similar costs in the future.

Audit fees

(2) Total audit fees quoted by the Queensland Audit Office (QAO) relating to the 2024-25 financial statements are \$155,000 (\$150,650 in 2023-24). RSHQ has not engaged QAO to provide any other services. \$4,000 in non-QAO audit fees were also incurred in 2024-25.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
9 Cash and cash equivalents		
Cash at bank	82,018	74,832
	82,018	74,832
Accounting policy		
Cash and cash equivalents include all deposits with financial institutions, as well as cash and cheques received by 30 June.		
10 Receivables		
Trade debtors	4,751	5,544
Other debtors	289	394
Less: Loss allowance	(1,017)	(634)
	4,023	5,304
GST receivable	698	619
GST payable	(175)	(178)
	523	441
Total	4,546	5,745

Accounting policy - trade debtors

Trade debtors are recognised at the nominal amounts due at the time of sale or service delivery, i.e. the agreed purchase / contract price. Settlement of these amounts is required within 30 days from invoice date.

Accounting policy - loss allowance

The collectability of receivables is assessed periodically with a loss allowance being made for lifetime expected credit losses.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

11 Property, plant and equipment and depreciation expense	2025	2024
(i) Property, plant and equipment	\$'000	\$'000
Land: at fair value		
Gross	43,138	36,665
	<u>43,138</u>	<u>36,665</u>
Buildings: at fair value		
Gross	67,681	56,363
Less: Accumulated depreciation	(30,080)	(27,299)
	<u>37,601</u>	<u>29,064</u>
Heritage and cultural: at fair value		
Gross	1,037	996
Less: Accumulated depreciation	(205)	(173)
	<u>832</u>	<u>823</u>
Plant and equipment: at cost		
Gross	15,436	14,293
Less: Accumulated depreciation	(11,303)	(10,718)
	<u>4,133</u>	<u>3,575</u>
Capital work in progress	1,229	2,415
Total	86,933	72,542

	Land	Buildings	Heritage and cultural	Plant and equipment	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2024	36,665	29,064	823	3,575	2,415	72,542
Acquisitions	-	-	-	1,052	8,620	9,672
Disposals	-	(75)	-	(3)	-	(78)
Transfers between classes	-	9,495	-	311	(9,806)	-
Net revaluation increments	6,473	980	33	-	-	7,486
Depreciation	-	(1,863)	(24)	(802)	-	(2,689)
Carrying amount at 30 June 2025	43,138	37,601	832	4,133	1,229	86,933

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

11 Property, plant and equipment and depreciation expense (cont.)

(ii) Accounting policy – Recognition and measurement

Recognition thresholds

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

Buildings (including land improvements)	\$ 10,000
Land	\$ 1
Plant and equipment	\$ 5,000
Other (including heritage and cultural)	\$ 5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure is only capitalised where it is probable that the expenditure will produce future service potential for RSHQ. Subsequent expenditure is added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Measurement at recognition

Property, plant and equipment acquisitions are initially recognised at cost determined as the value of consideration exchanged for the asset, plus associated costs directly attributable to the acquisition and getting the asset installed and ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government agency, are recognised at their fair value at date of acquisition.

Measurement after recognition - cost model

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

Measurement after recognition - valuation model

Land, buildings, and heritage and cultural assets are measured at fair value in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

Revaluations are undertaken annually either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices.

Revaluations using independent professional valuers are undertaken at least once every five years, but will be undertaken more frequently if a particular asset class experiences significant and volatile changes in fair value.

Where assets have not been specifically appraised in the reporting period by professional valuers, indices are applied to previous valuations to ensure their fair values are materially up to date. For land, indices are provided by the State Valuation Service (SVS) taking account of market information. For buildings and heritage and cultural assets, indices are obtained from publicly available data from the Australian Bureau of Statistics. All indices are assessed for reasonableness by management.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

11 Property, plant and equipment and depreciation expense (cont.)

(ii) Accounting policy – Recognition and measurement (cont.)

Measurement after recognition - valuation model (cont.)

The cost of items acquired during the financial year has been judged by RSHQ to materially represent their fair value at the end of the reporting period.

Accounting for changes in fair value

Any revaluation increment arising on the revaluation of an asset is credited to the revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

For assets revalued using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'. For assets revalued using a market or income-based valuation approach - accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

Depreciation

Land is not depreciated as it has an unlimited useful life.

Buildings, heritage and cultural assets, and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to RSHQ.

Key judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful lives to RSHQ.

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

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

For each class of depreciable asset the following useful lives apply:

Buildings (including land improvements)	2 to 80 years
Plant and equipment	1 to 40 years
Heritage and cultural	40 years

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 RSHQ.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

11 Property, plant and equipment and depreciation expense (cont.)

(ii) Accounting policy – Recognition and measurement (cont.)

Impairment

As a not-for-profit entity, certain property, plant and equipment of RSHQ are held for the continuing use of its service capacity and not for the generation of cash flows. In accordance with AASB 136 *Impairment of Assets*, where such assets are measured at fair value under AASB 13 *Fair Value Measurement*, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. Consequently, impairment does not apply to such assets unless they are measured at cost.

For all property, plant and equipment to which impairment applies, RSHQ assesses for indicators of impairment annually. Where indicators exist, impairment is accounted for differently depending on the type of asset, as follows:

- Plant and equipment, 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.
- For land, buildings, heritage and cultural assets at fair value, the only difference between the asset's fair value and its recoverable amount is the costs of disposal. Consequently, the fair value of the asset will materially approximate its recoverable amount where the disposal costs are negligible. Where disposal costs are not negligible, the asset is reduced to its recoverable amount via a revaluation decrement.

Recognising impairment losses

For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant asset to the extent available. Where no revaluation surplus is available in respect of the asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

For assets measured at cost, an impairment loss is expensed immediately in the statement of comprehensive income.

12 Intangible assets and amortisation expense

2025

\$'000

2024

\$'000

Computer software: at cost

Gross 1,438 1,438

Less: Accumulated amortisation and impairment losses (1,329) (1,270)

Software work in progress

2,164 1,338

Total

2,273 1,506

Represented by:

Carrying amount at 1 July 2024 1,506 903

Acquisitions 826 680

Amortisation expense (59) (77)

Carrying amount at 30 June 2025

2,273 1,506

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

12 Intangible assets and amortisation expense (cont.)

Accounting policy

Computer software assets are finite life intangible assets and capitalised on the basis of actual costs incurred to purchase and install the related software. Software assets are accounted for after initial recognition at cost and amortised on a straight-line basis over an estimated useful life of between 7 to 10 years. The residual value of all RSHQ intangible assets is zero.

Software assets are tested for impairment annually using the same principles for property, plant and equipment as described in Note 11.

13 Payables

	2025 \$'000	2024 \$'000
Current		
Total		
Trade payables	2,725	3,671
Other payables	3,063	2,951
	5,788	6,622

Accounting policy

Trade payables represent trade creditors that are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase / contract price. Amounts owing are unsecured and are generally settled on 30-day terms.

14 Accrued employee benefits

Current

Wages and salaries outstanding	166	-
Annual leave provision	5,118	4,964
Long service leave provision	9,082	8,792
Other accrued employee benefits	446	659
Total current	14,812	14,415

Non-current

Long service leave provision	1,206	1,028
Total non-current	1,206	1,028

Total

	16,018	15,443
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Accounting policy - accrued employee benefits

Annual leave provision is a short-term employee benefit that represents present obligations resulting from employees' services provided up to the reporting date and are calculated at undiscounted amounts based on remuneration wage and salary rates that RSHQ expects to pay as at the reporting date, including applicable related on-costs.

Long service leave employee entitlements are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. These obligations are therefore measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period. Expected future payments are estimated including wage growth and are discounted using government bond rates, and remeasurements are recognised in profit or loss. The obligations are presented as current liabilities in the Statement of Financial Position where RSHQ does not have a right to defer settlement for at least 12 months after the reporting period.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

15 Movement in asset revaluation surplus

	Land \$'000	Buildings \$'000	Heritage and cultural \$'000	Total \$'000
Balance at 1 July 2023	17,293	6,446	122	23,861
Revaluation increments	365	1,386	49	1,800
Balance at 30 June 2024	17,658	7,832	171	25,661
Balance at 1 July 2024	17,658	7,832	171	25,661
Revaluation increments	6,473	980	33	7,486
Balance at 30 June 2025	24,131	8,812	204	33,147

16 Fair value measurement

What is fair value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Financial assets and liabilities

The carrying amounts of trade receivables and payables approximate their fair value. RSHQ holds no financial assets or liabilities classified at fair value through profit and loss.

Non-financial assets – land and buildings, heritage and cultural assets

RSHQ's land, buildings and heritage and cultural assets are measured at fair value. The fair value measurements take into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

The valuations maximise the use of observable inputs, such as publicly available sales data for land. Unobservable inputs are data, assumptions and judgements that are relevant to the assets' value, but which are not available publicly. Significant unobservable inputs used include recent construction costs and assessments of physical condition and remaining useful life of assets.

Independent specific appraisals of RSHQ's land was performed by the State Valuation Service in May 2023 using publicly available data on similar land in nearby localities taking into account factors such as any legal / zoning restrictions on the land. Valuations were updated in June 2024 and June 2025 using indices provided by the State Valuation Service.

Independent specific appraisals of RSHQ's buildings and heritage and cultural assets were performed by the State Valuation Service in June 2021 taking into account the replacement cost of assets adjusted for their physical condition. Valuations have been updated annually by applying appropriate construction indices produced by the Australian Bureau of Statistics.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

17 Key management personnel (KMP) disclosures

Details of key management personnel

The following details for non-Ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of RSHQ during 2023-24 and 2024-25. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Chief Executive Officer	The role of the Chief Executive Officer is to strategically lead and manage RSHQ to deliver its functions. The position is also the Executive Officer of the RSHQ - Employing Office.
Chief Operating Officer	The Chief Operating Officer is responsible for the agency's overall strategy, performance and culture as well as leading the delivery of policy and corporate support services including finance, communication and media, human resources, legal, reporting and compliance support.
Chief Transformation Officer	The Chief Transformation Officer is responsible for the management of RSHQ's Enterprise Program Management Office and the delivery of RSHQ's transformational projects in line with its digital strategy and strategic plan.
Chief Inspector, Coal Mines	The Chief Inspector, Coal Mines, is responsible for the agency's overall strategy, performance and culture as well as leading the Coal Inspectorate which conducts inspections, audits, and investigations at underground and open-cut sites.
Chief Inspector, Mineral Mines & Quarries (MMQ)	The Chief Inspector, Mineral Mines and Quarries, is responsible for the agency's overall strategy, performance and culture as well as leading the MMQ Inspectorate which conducts inspections, audits, and investigations at a diverse range of sites.
Chief Inspector, Petroleum & Gas	The Chief Inspector, Petroleum and Gas, is responsible for the agency's overall strategy, performance and culture as well as leading the Petroleum & Gas Inspectorate which conducts inspections, audits, and investigations at a range of sites that include household and commercial gas installations, distribution networks (downstream), and extraction and production sites such as natural gas wells and pipelines.
Chief Inspector, Explosives	The Chief Inspector, Explosives, is responsible for the agency's overall strategy, performance and culture as well as leading the Explosives Inspectorate which conducts safety and security inspections, audits, and investigations.
Executive Director, Simtars	The Executive Director, Simtars, is responsible for the agency's overall strategy, performance and culture as well as leading Simtars which supports Queensland's resources industries with research, testing, engineering, scientific and training services to enhance safety and health outcomes.
Executive Director, Occupational Health	The Executive Director, Occupational Health, is responsible for the agency's overall strategy, performance and culture as well as leading the Occupational Health Division which is focused on the occupational health of Queensland's resources workers.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

17 Key management personnel (KMP) disclosures (cont.)

Remuneration policies

RSHQ does not bear any cost of remuneration of Ministers.

Remuneration and other terms of employment for RSHQ's other key management personnel are specified in employment contracts. The contracts provide for the provision of retention-related cash payments and other benefits including motor vehicles. Remuneration expenses for these key management personnel comprises the following components:

Short term employee expenses, which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.
- non-monetary benefits - including provision of benefits where fringe benefits tax is applicable.

Long term employee expenses - long service leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.

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

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

Performance payments

No performance payments were made to the key management personnel of RSHQ.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

17 Key management personnel (KMP) disclosures (cont.)

Remuneration expenses

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

2024-25

Position ¹	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	277	-	8	37	-	322
Acting Chief Executive Officer ²	36	-	1	4	-	41
Acting Chief Operating Officer ³	195	-	6	28	-	229
Chief Transformation Officer	230	-	7	30	-	267
Chief Inspector, Mineral Mines & Quarries and Chief Inspector, Explosives ⁴	328	-	10	32	-	370
Chief Inspector, Petroleum & Gas	217	-	6	27	-	250
Chief Inspector, Coal Mines	270	25	9	35	-	339
Executive Director, Simtars	235	-	7	30	-	272
Executive Director, Occupational Health	179	-	5	24	-	208
Total Remuneration	1,967	25	59	247	-	2,298

¹ Excludes cost of non-KMPs acting in positions for less than 3 months.

² For the period 11/10/2024 to 18/10/2024 and 27/4/2025 to 01/06/2025.

³ For the period 01/07/2024 to 30/6/2025

⁴ The Chief Inspector, Mineral Mines and Quarries also undertook the role of Chief Inspector, Explosives.

2023-24

Position ¹	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer ²	134	-	3	16	-	153
Acting Chief Executive Officer ³	155	-	3	19	-	177
Chief Operating Officer ²	95	-	2	16	-	113
Acting Chief Operating Officer ³	126	-	2	16	-	144
Chief Transformation Officer	221	3	5	32	-	261
Chief Inspector, Mineral Mines & Quarries and Chief Inspector, Explosives ⁴	271		6	40	-	317
Chief Inspector, Petroleum & Gas ⁵	133	-	3	20	44	200
Chief Inspector, Petroleum & Gas ⁶	82	-	2	11	-	95
Chief Inspector, Coal Mines	295	17	6	38	-	356
Executive Director, Simtars	217	-	5	32	-	254
Executive Director, Occupational Health	199	7	4	29	-	239
Total Remuneration	1,928	27	41	269	44	2,309

¹ Excludes cost of non-KMPs acting in positions for less than 3 months.

² For the period 01/07/2023 to 30/11/2023.

³ For the period 01/12/2023 to 30/06/2024.

⁴ The Chief Inspector, Mineral Mines and Quarries also undertook the role of Chief Inspector, Explosives.

⁵ For the period 01/07/2023 to 19/01/2024.

⁶ For the period 22/01/2024 to 30/06/2024.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

18 Consolidated and parent entity financial statement reconciliation

	2025 \$'000	2025 RSHQ-EO \$'000	2025 Eliminations \$'000	2025 RSHQ Consolidated \$'000
<u>Statement of Comprehensive Income</u>				
Revenue				
Regulatory fees	96,088	-	-	96,088
User charges and fees	17,754	60,224	(60,224) (a)	17,754
Interest	3,462	453	(453) (b)	3,462
Other revenue	3,287	6	-	3,293
Total income	120,591	60,683	(60,677)	120,597
Expenses				
Employee expenses	62,879	60,213	(60,224) (a)	62,868
Supplies and services	40,374	-	-	40,374
Depreciation and amortisation	2,790	-	-	2,790
Grants and subsidies	41	-	-	41
Impairment losses	383	-	-	383
Finance / borrowing costs	3	-	-	3
Other expenses	835	470	(453) (b)	852
Total expenses	107,305	60,683	(60,677)	107,311
Operating result from continuing operations				
	13,286	-	-	13,286
Other comprehensive income				
Increase in asset revaluation surplus	7,486	-	-	7,486
Total comprehensive income	20,772	-	-	20,772

(a) Employee expenses paid for by RSHQ-EO which are reimbursed by RSHQ.
 (b) Interest revenue received by RSHQ-EO which was transferred to RSHQ.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

18 Consolidated and parent entity financial statement reconciliation (cont.)

	2025 RSHQ	2025 RSHQ-EO	2025 Eliminations	2025 RSHQ Consolidated \$'000
	\$'000	\$'000	\$'000	\$'000
<u>Statement of Financial Position</u>				
Current assets				
Cash and cash equivalents	70,874	11,144	-	82,018
Receivables	4,454	4,947	(4,855) (c)	4,546
Other current assets	299	-	-	299
Total current assets	75,627	16,091	(4,855)	86,863
Non-current assets				
Property, plant and equipment	86,933	-	-	86,933
Right-of-use assets	217	-	-	217
Intangible assets	2,273	-	-	2,273
Total non-current assets	89,423	-	-	89,423
Total assets	165,050	16,091	(4,855)	176,286
Current liabilities				
Payables	10,400	243	(4,855) (c)	5,788
Lease liabilities	42	-	-	42
Accrued employee benefits	170	14,642	-	14,812
Provisions	376	-	-	376
Other current liabilities	383	-	-	383
Total current liabilities	11,371	14,885	(4,855)	21,401
Non-current liabilities				
Lease liabilities	182	-	-	182
Accrued employee benefits	-	1,206	-	1,206
Total non-current liabilities	182	1,206	-	1,388
Total liabilities	11,553	16,091	(4,855)	22,789
Net assets	153,497	-	-	153,497
Equity				
Contributed equity	75,990	-	-	75,990
Asset revaluation surplus	33,147	-	-	33,147
Accumulated surplus	44,360	-	-	44,360
Total equity	153,497	-	-	153,497

(c) Inter-entity funds owed by RSHQ-EO to RSHQ. Payments owed are settled one month in arrears.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

18 Consolidated and parent entity financial statement reconciliation (cont.)

	2025 RSHQ	2025 RSHQ-EO	2025 Eliminations	2025 RSHQ Consolidated \$'000
	\$'000	\$'000	\$'000	\$'000
Statement of Cash Flows				
Cash flows from operating activities				
<i>Inflows:</i>				
Regulatory fees	97,618	-	-	97,618
User charges and fees	17,262	55,276	(55,270) (d)	17,268
GST collected from customers	1,759	26	-	1,785
GST input tax credits from ATO	4,972	76	-	5,048
Interest receipts	3,462	453	(453) (e)	3,462
Other	3,288	-	-	3,288
<i>Outflows:</i>				
Employee expenses	(58,095)	(59,489)	55,270 (d)	(62,314)
Supplies and services	(41,026)	-	-	(41,026)
Grants and subsidies	(27)	-	-	(27)
Finance / borrowing costs	(3)	-	-	(3)
GST paid to suppliers	(5,051)	(76)	-	(5,127)
GST remitted to ATO	(1,763)	(25)	-	(1,788)
Other	(392)	(470)	453 (e)	(409)
Net cash provided by (used in) operating activities	22,004	(4,229)	-	17,775
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for property, plant and equipment	(9,721)	-	-	(9,721)
Payments for intangibles	(826)	-	-	(826)
Net cash provided by (used in) investing activities	(10,547)	-	-	(10,547)
Cash flows from financing activities				
<i>Outflows:</i>				
Lease payments	(42)	-	-	(42)
Net cash provided by (used in) financing activities	(42)	-	-	(42)
Net increase (decrease) in cash and cash equivalents	11,415	(4,229)	-	7,186
Cash and cash equivalents - opening balance	59,459	15,373	-	74,832
Cash and cash equivalents - closing balance	70,874	11,144	-	82,018

(d) Inter-entity funds paid by RSHQ to RSHQ-EO for labour.

(e) Interest revenue paid by RSHQ-EO to RSHQ.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2025

19 Related party transactions

Transactions with people / entities related to KMP

There were no transactions with people or entities related to KMP.

20 Commitments

Commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2025 \$'000	2024 \$'000
Capital expenditure commitments		
Property, plant & equipment		
Not later than 1 year	-	6,723
	<hr/>	<hr/>
	-	6,723
	<hr/>	<hr/>

21 Contingencies

Litigation in progress

The following legal actions comprise prosecutions, appeals and a prerogative relief application where RSHQ is named and there is the potential of costs awarded if unsuccessful.

	2025 Number of cases	2024 Number of cases
Court of Appeal	1	-
Supreme Court	-	1
Industrial Court	9	10
District Court	1	-
Magistrates Court	12	-
Industrial Magistrates Court	8	11
Total	<hr/>	<hr/>
	31	22

At reporting date, RSHQ holds a \$0.376m provision for legal costs where the cost is probable and RSHQ can measure reliably. Due to uncertainty of outcome and unique nature of each case, RSHQ cannot reliably estimate other potential costs.

22 Events after the balance date

There were no significant events occurring after the balance date.

23 Climate risk disclosures

The State of Queensland, as the ultimate parent of RSHQ, provides information and resources on climate related strategies and actions accessible at:

<https://www.energyandclimate.qld.gov.au/climate>
<https://www.treasury.qld.gov.au/energy-and-climate/>

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website:

<https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

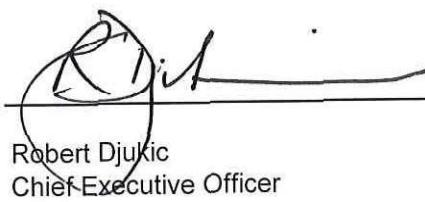
No adjustments to the carrying value of assets held by RSHQ were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks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

**Management Certificate
for Resources Safety and Health Queensland (RSHQ)**

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 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:

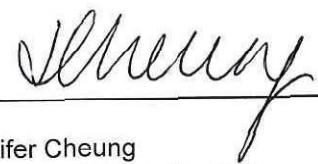
- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of RSHQ for the financial year ended 30 June 2025 and of the financial position of RSHQ at the end of that year; and

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



Robert Djukic
Chief Executive Officer

Date: 26.08.2025



Jennifer Cheung
Acting Chief Operating Officer

Date: 26/08/25

INDEPENDENT AUDITOR'S REPORT

To the Board of Resources Safety and Health Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Resources Safety and Health Queensland (the parent) and its controlled entity (the group).

The financial report comprises the consolidated statement of financial position as at 30 June 2025, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes to the consolidated financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2025 and their financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other Information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

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

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

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

I have nothing to report in this regard.

Responsibilities of the 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, 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 group'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 group or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- 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.

Jacques Coetzee

Jacques Coetzee
as delegate of the Auditor-General

28 August 2025

Queensland Audit Office
Brisbane

Appendix 1 – Activities snapshot

Note: Data below builds upon information published in previous Annual Reports. Greyed-out cells indicate where data was not collected, not applicable or where no results were recorded in that report.

RSHQ activity 2024-2025	CI	MMQ	EI	PGI	OH	TOTAL
Inspections	479	1,020	359	1,330	1	3,189
Unannounced inspections (%)	14%	22%	26%	16% ¹	100%	20%²
Audits	161	6	15	26	553	696
Compliance directives/directions ³	325	90		92		507
Directives suspending operations	47	25				72
Dangerous situation notices				2		2
Statutory notices/actions			460	17	331	808
Infringement Notices				14		14

¹ Calculation is based on inspections of tenured sites.

² Unannounced inspection percentage is calculated by the total number of unannounced inspections across all divisions against the total inspections across all divisions.

³ Compliance directives are issued by the Coal Inspectorate/MMQ Inspectorate and compliance directions are issued by the PGI.

RSHQ licences and permits/providers 2024-2025	EI	PGI	OH	TOTAL
Renewed licences and permits/providers approved	846	2,503 ¹	92	3,441
Newly issued licences and permits/providers approved	755	604 ²	101	1,460
Suspended or cancelled licences/permits/providers	140 ³	1	20	161
Security Clearances	2,599			2,599

¹ Includes Gas Work Authorisation renewals, Gas Work Licence Interim extensions and conversions from interim to full Gas Work Licences.

² Includes new Gas Work Authorisations.

³ Increase in number due to the end of transitional Queensland Explosives Security Clearance arrangements.

OH activity 2024-2025	2024-2025
CMWHS health assessments completed	60,099
CMW ¹ medical records requests	29,410
Former worker assessments completed	281

¹ Coal mine worker

Social media 2024-2025	Facebook	LinkedIn
New followers	1,615	1,658
Interactions ⁵⁴	17,640	
Impressions ⁵⁵		670,125
Reach	1,889,555	
Media data 2024-2025		
Stories (including syndications)	1,802	
Potential audience reach	16.6 million	

Comparative data for previous financial years is unavailable due to a change in focus for social media reporting.

Industry 2024-2025	CI	MMQ	EI	PGI	OH	TOTAL
HPIs	1,776	575		471 ¹		2,822
Serious accidents	82	35		19 ²		136
Incidents (explosives)			415			415
Mine dust lung disease cases diagnosed					87	87
Sexual harassment reports					10	10

¹ PGI HPIs include dangerous incidents, fatal incidents and serious accidents.

² PGI serious accidents include incidents causing serious injuries.

⁵⁴ Facebook interactions include reactions, comments and shares.

⁵⁵ LinkedIn impressions include organic and advertising.

Historical data

Inspections	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
CI	528	590	592	481	479
MMQ	982	1,087	1,025	997	1,020
EI	493	441	360	365	359
PGI	1,207	1,343	1,394	1,420	1,330
OH				41	1

Audits	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
CI	95	99	122	133	161
MMQ	8	10	8	7	6
EI	25	26	19	21	15
PGI	78	72	61	43	26
OH			217	143	553

OH activity ¹	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
CMWHS health assessments completed	37,651 ³	36,491 ³	61,369	64,734	60,099
CMW ² medical records requests	16,839 ³	18,492 ³	30,575	33,848	29,410
Former worker assessments completed	58 ⁴	160 ⁴	454	539	281
Mine dust lung disease cases diagnosed	47 ⁵	51 ⁵	95 ⁵	149	87
Sexual harassment reports	0	2	10	10	10

¹ Some fields have been greyed out as the way the data is collected or measured has changed. More information about mine dust lung diseases is available at: www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/mining/accidents-incidents-reports/mine-dust-lung-diseases

² Coal mine worker

³ Figures are as they were reported in the Annual Report for the corresponding year.

⁴ Figures not reported in previous Annual Reports. Alternate metric previously reported of former worker applications approved was changed to former worker assessments completed since reporting period 2022-2023.

⁵ Figures not reported in previous Annual Reports.

Inspector numbers	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
CI	27	27	31	30	31
MMQI	20	22	23	24	23
EI	14	16	14	15	16
PGI	26	24	26	28	30

Appendix 2 – Government bodies

Board of Examiners

Act or instrument: The Board of Examiners (BOE) was established under the *Coal Mining Safety and Health Act 1999* and the *Mining and Quarrying Safety and Health Act 1999*.

Functions: The BOE is responsible for setting exams and issuing certificates of competency to workers in statutory positions in the Queensland metalliferous and coal mining industries.

This includes determining the required competencies, assessing applications, granting certificates and SSE notices, and ensuring the competencies required in Queensland are consistent with other states.

In 2024-2025 the BOE:

- issued 149 certificates of competency and SSE notices.

Achievements • successfully transitioned 1,836 practising certificates to the mandatory Practising Certificate Scheme.

The BOE's annual reports are available online⁵⁶

Financial reporting: Records are inspected by the Chairperson of the BOE. Transactions of the entity are accounted for in RSHQ's financial statements which are certified by the Auditor-General of Queensland.

Remuneration: The remuneration category is 'Administration and Advice Level 1 (Daily)' of the Queensland Government's *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*, which equates to \$500 per meeting for members (with meeting duration of four hours or more). Board members who are public servants are not entitled to remuneration, including the Chairperson, who is an inspector member.

Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Jacques le Roux	4	N/A	N/A	N/A
Ex-Officio	Hermann Fasching	4	N/A	N/A	N/A
Member	Adam Barton	4	\$500	N/A	\$0
Member	Angela Dow	3	\$500	N/A	\$0
Inspector Member	Deon Esterhuizen	4	N/A	N/A	N/A
Member	Leslie Marlborough	4	\$500	N/A	\$0
Member	Martin Filar	4	\$500	N/A	\$0
Member	Matthew Way	4	\$500	N/A	\$0
Member	Neville Stanton	3	\$500	N/A	\$0
Member	Stephen Watts	3	\$500	N/A	\$0
Member	William Davison	4	\$500	N/A	\$0
No. scheduled meetings/sessions	4				
Total out of pocket expenses	\$5,049.24				

⁵⁶ <https://www.publications.qld.gov.au/dataset/board-of-examiners-annual-report>

Appendix 3 – RSHQ regulator performance report 2024-2025

The *Queensland Government Regulator Performance Framework*⁵⁷ identifies five model practices that seek to minimise regulatory burden. As the Queensland Government regulator of safety and health in the resources sector, RSHQ must report annually on our regulatory performance. The following table outlines the model practices and RSHQ's key aligning regulatory practices undertaken in 2024-2025.

Note: All page references below refer to pages in the RSHQ Annual Report 2024-2025.

Model practice	RSHQ's key regulatory practice
1. Ensure regulatory activity is proportionate to risk and minimises unnecessary burden	<ul style="list-style-type: none"> RSHQ's <i>Compliance and Enforcement Policy</i>⁵⁸ underpins our compliance and enforcement actions. The <i>RSHQ Regulator Effectiveness Framework</i> was developed in 2021-2022 to assess our progress in achieving our Strategic Plan objective to be an exemplar expert regulator. This annual report highlights key regulatory improvements achieved this year in Part 2 on pages 13 to 27.
2. Consult and engage meaningfully with stakeholders	<ul style="list-style-type: none"> We undertook a number of public and industry engagement activities in 2024-2025 (pages 13 to 27).
3. Provide appropriate information and support to assist compliance	<ul style="list-style-type: none"> Many resources workers are in remote and regional locations in Queensland. RSHQ supports this broad stakeholder base by: <ul style="list-style-type: none"> ensuring we have staff located in numerous office locations across Queensland, including various sites for the safe collection and disposal of explosives containing materials (see page 12 of this annual report). enabling operators, affected persons or witnesses to notify RSHQ about incidents involving psychosocial hazards by phone or email (pages 13 to 14). delivering health assessments to remote and regional Queensland coal, mineral mine, and quarry former and retired workers through the HEART⁵ mobile health unit⁵⁹.
4. Commit to continuous improvement	<ul style="list-style-type: none"> RSHQ is committed to continuous improvement built through the actions set in our core values (page 7). The Serious Incident Investigation Unit focused on recruiting experienced investigators, maintaining a strong presence across Queensland, ensuring rapid deployment for resource-related safety incidents and enhancing investigators' expertise to strengthen investigative capacity (page 18). Our Enterprise Program Management Office is responsible for multi-year, transformational programs of work. A focus in 2024-2025 was improving digital services available to our stakeholders through the RSHQ Portal, supporting capability uplift in project management, and driving our digital roadmap (pages 19 and 31).
5. Be transparent and accountable in actions	<ul style="list-style-type: none"> This annual report is published on the RSHQ website and summarises our activities throughout the 2024-2025 financial year. Planned, actual, and unannounced inspection and audit numbers are published quarterly on the RSHQ website⁶⁰. RSHQ provides a service commitment (including targets for decision timeframes) to stakeholders on licence and permit application processing times. We accommodate urgent requests based on industry and stakeholder needs where possible. Our Annual Customer Complaints Report 2024-2025 is published on our website.⁶¹

⁵⁷ <https://qpc.qld.gov.au/content/best-practice-regulation/best-practice-regulation.html>

⁵⁸ <https://www.publications.qld.gov.au/ckan-publications-attachments-prod/resources/84788f32-5236-4897-b04e-a062f767faaf/compliance-and-enforcement-policy-2025.pdf?ETag=7fc2c94005500b5793f0610ea1a2019a>

⁵⁹ <https://www.rshq.qld.gov.au/miners-health-matters>

⁶⁰ <https://www.rshq.qld.gov.au/about-us/resources/publications/compliance-data>

⁶¹ <https://www.rshq.qld.gov.au/about-us/resources/publications>

Glossary

Acronym	In full
AI	Artificial Intelligence
ARR	Annual report requirements for Queensland Government agencies
Brady review	Brady, S. Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019 (December 2019)
BOE	Board of Examiners
CAA	Corporate Administration Agency
CBR	Chemical, biological and radiological
CBRN	Chemical, biological, radiological and nuclear
CC BY	Creative commons attribution
CEO	Chief Executive Officer
CI	Coal Inspectorate, RSHQ
CMSHAC	Coal Mining Safety and Health Advisory Committee
CMWHS	Coal Mine Workers' Health Scheme
DoJ	Department of Justice
EAP	Employee assistance program
EI	Explosives Inspectorate, RSHQ
EPMO	Enterprise Program Management Office, RSHQ
FAA	<i>Financial Accountability Act 2009</i>
FPMS	Financial and Performance Management Standard 2019
FTE	Full time equivalent
HPI	High potential incident
IMRS	Incident Management Reporting System
ISSN	International standard serial number
MIC	Microbial Induced Corrosion
Minister	The Honourable Dale Last MP, Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development
MMQ	Mineral Mines and Quarries, RSHQ
MOHRI	Minimum obligatory human resources information
MRC Bill	Coroners (Mining and Resources Coroner) Bill 2025
MSHAC	Mining Safety and Health Advisory Committee
NORM	Naturally Occurring Radioactive Material
OEM	Original Equipment Manufacturer
OH	Occupational Health, RSHQ
OPP	Over Pressure Protection
PGI	Petroleum and Gas Inspectorate, RSHQ
PHMP	Principal Hazard Management Plan
PS Act	<i>Public Sector Act 2022</i>
QAQC	Quality Assurance and Quality Control
QGISCF	Queensland Government information security classification framework
QGP	Queensland Gas Pipeline
QGN35	Guidance Note 35 <i>The Integration of Critical Controls into PHMPs for Coal Mines in Queensland</i>
RMAC	Resources Medical Advisory Committee
RSHLA Act	<i>Resources Safety and Health Legislation Amendment Act 2024</i>

RSHQ	Resources Safety and Health Queensland
RSHQ Act	<i>Resources Safety and Health Queensland Act 2020</i>
SCC	Stress Corrosion Cracking
SHMS	Safety Health Management System
SIIU	Serious Incident Investigation Unit, RSHQ
SSE	Site senior executive
Simtars	Safety in Mines Testing and Research Station, RSHQ
The Code	Queensland Code of Practice – Control of outdoor fireworks displays



Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 4
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary Public availability Interpreter service statement Copyright notice Information Licensing 	ARRs – section 9.1 ARRs – section 9.1 ARRs – section 9.2 <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 <i>Copyright Act 1968</i> ARRs – section 9.4 <i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 3 Page 74 Page 2 Page 2 Page 2 Page 2 ARRs – section 9.4 Page 2 Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Page 6
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives Agency objectives and performance indicators Agency service areas and service standards 	ARRs – section 11.1 ARRs – section 11.2 ARRs – section 11.3	Page 6 Page 7 Page 11
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 37
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure Executive management Government bodies (statutory bodies and other entities) Public Sector Ethics Human Rights Queensland public service values 	ARRs – section 13.1 ARRs – section 13.2 ARRs – section 13.3 <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 <i>Human Rights Act 2019</i> ARRs – section 13.5	Page 9 Page 10 Page 29 Page 32 Page 32 Page 32
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management Audit committee Internal audit External scrutiny Information systems and recordkeeping 	ARRs – section 14.1 ARRs – section 14.2 ARRs – section 14.3 ARRs – section 14.4 ARRs – section 14.5	Page 29 N/A Page 30 Page 30 Page 30

Summary of requirement	Basis for requirement	Annual report reference
• Information Security attestation	ARRs – section 14.6	N/A
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2
Open Data	• Statement advising publication of information	ARRs – section 16
	• Consultancies	ARRs – section 31.1 https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2 https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3 https://data.qld.gov.au
	• Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Contacts

Website

www.rshq.qld.gov.au

Enquiries

Enquiries or requests for information can be made by telephoning 13 QGOV (13 74 68). Contact us via: www.rshq.qld.gov.au/contact.

General questions and comments can be emailed to RSHQ.Corro@rshq.qld.gov.au.

Feedback

Feedback on the annual report can be provided at:

<https://www.getinvolved.qld.gov.au/gi/consultation/13900/view.html>

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