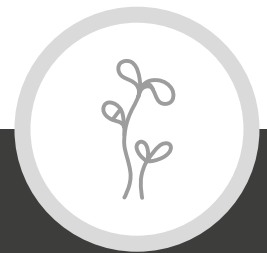
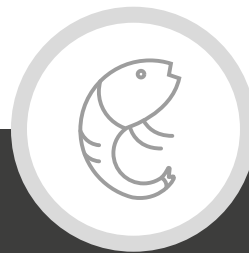
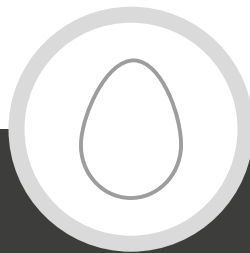


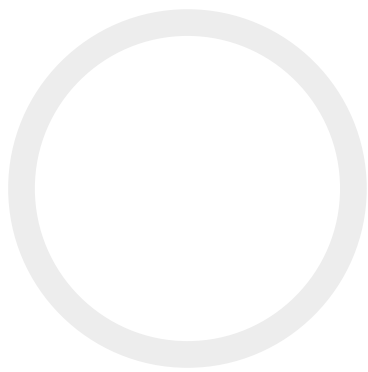
2024 : 2025

ANNUAL REPORT



Acknowledgement of Country

Safe Food Production Queensland proudly acknowledges Aboriginal people and Torres Strait Islander people as the Traditional Custodians of Country. We recognise their continuing connection to land, sea, waters and sky. We pay our respects to them, their cultures and their Elders past and present, and commit to ongoing reconciliation.



Letter of compliance

8 September 2025

The Honourable Anthony (Tony) Perrett MP
Minister for Primary Industries
GPO Box 46
Brisbane Queensland 4000

Dear Minister,

We are pleased to submit for presentation to the Parliament the Annual Report for 2024–2025 and financial statements for Safe Food Production Queensland.

We certify that this Annual Report complies with:

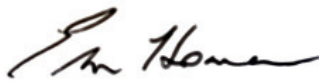
- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the Annual report requirements for Queensland Government Agencies.

A checklist outlining the annual reporting requirements is provided on page 58 of this Annual Report.

Yours sincerely,



Debbie Best
Chair of the Board until March 2025
Safe Food Production Queensland



Elizabeth Homer
Chair of the Board from April 2025
Safe Food Production Queensland



Public availability

Welcome to the Safe Food Production
Queensland (Safe Food) Annual Report for
2024–2025.

“

**Safe Food is the statutory
body responsible for
regulating food safety
in Queensland’s food
production and processing
sectors.**

Safe Food operates in accordance with the *Food
Production (Safety) Act 2000* and reports to the Minister
for Primary Industries.

We use a science and risk-based regulatory framework
to monitor compliance and respond to new and emerging
food safety risks by applying appropriate and proportionate
regulatory decisions.

Safe Food’s core business is the development and
implementation of food safety policy and standards
through outcome-focused Food safety schemes. Our
collaborative approach to food regulation means that we
are a responsive Queensland Government agency that
ensures food safety regulatory requirements are satisfied,
while continually innovating to improve our regulatory
model and reduce regulatory burden.

This report highlights Safe Food’s 2024–2025
achievements, performance and financial position.

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Interpreter service statement

Safe Food is committed to providing accessible services to
Queenslanders from all culturally and linguistically diverse
backgrounds.

If you have difficulty understanding this annual report, you
can contact us on either (07) 3253 9800 or 1800 300
815 free call (Queensland only) and we will arrange for an
interpreter to effectively communicate the report to you.

Public availability and feedback

This Annual Report is available on our website at www.safefood.qld.gov.au/annual-reports/ and in hard copy on
request using the contact details below.

Stakeholder feedback is important to us and contributes
to improving the value of future annual reports for our
readers. We welcome your comments on this report. You
can contact us at:

Email: info@safefood.qld.gov.au

Phone: (07) 3253 9800 or Free call 1800 300 815 (Qld
only)

Fax: (07) 3253 9810

Post: Safe Food Production Queensland
PO Box 221
GREENSLOPES QLD 4120

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Message from the Chair of the Board

It is with much pleasure that I present the 2024–2025 Annual Report for Safe Food Production Queensland (Safe Food).

I was appointed as Chair of Safe Food in April 2025 and, as a member of the Board since 2016, I accepted this position being aware of not just the challenges facing both primary industries and regulatory agencies at this critical time, but also the opportunities.

These opportunities are presenting themselves as Safe Food adapts to keep pace with a food industry that is continually evolving to meet diverse consumer demands and changing consumption patterns, respond to the impacts of climate change, and improve productivity.

Over the previous six years, the Board, led by former Chair Debbie Best, prepared for and commenced Safe Food's transition towards becoming a modern, innovative regulator – a regulator that aims to achieve best practice for both the agency and the vital agrifood sectors we regulate. This transition was articulated in our current Strategic Plan, developed in 2020 and now nearing its conclusion.

“

This report describes the performance of Safe Food during 2024–2025, with a focus on the four strategic priorities as laid out in our Strategic Plan 2020–2026.

There are many common themes that run through the report, but it is the agency's commitment to building strong relationships with industry and regulatory partners that I would like to highlight. It is these relationships that have led to ongoing collaboration and information sharing that assist Safe Food to plan and prepare for new and emerging risks, as well as support response activities when Queensland's food supply chain is threatened.

Our commitment has enabled Safe Food to continuously improve, moving towards the transformation of the agency and how we deliver regulation. The digitisation of the agency, to capitalise on data analytics and technological innovations, will generate significant efficiencies for regulated businesses and Safe Food, thereby reducing regulatory impost while supporting productivity gains. At the same time, it will assist us to achieve regulatory best practice also while promoting best practice food safety management for the many businesses we accredit, most of them small businesses.

I want to acknowledge the contributions of Debbie Best and former Board member Lynne Sutherland for their leadership and commitment to Safe Food since 2019, through a period of significant global and national change.

The Board would like to thank the Safe Food team for their dedication, and I look forward to continuing to work with the Board, the CEO and all of Safe Food over the coming year as we start to move towards the next phase of our future-focused vision. On behalf of the Board, it is my pleasure to present Safe Food's 2024–2025 Annual Report.



Elizabeth Homer,
Chair of the Board from April 2025
Safe Food Production Queensland

Message from the Chief Executive Officer

As this report shows, Safe Food is continuing to progress its business transformation process, a process that will enable the agency and the businesses we regulate to move to a more proactive risk management footing.

To achieve this vision, Safe Food recognises the importance of genuine collaboration and engagement with all supply chain participants, the need to harness digital technology, and that food safety is a key critical element, but not the only element, in Queensland's broader food system.

The current challenges facing Queensland's and Australia's food system have been laid out in the following separate reports released in the first half of 2024:

- the Queensland Government's Primary Industries Prosper 2050 Blueprint, which aims to revolutionise Queensland's agriculture industry, by setting a clear long-term vision to sustainably grow Queensland's food, fibre and foliage industries over the next 25 years, and
- *Food System Horizons 2025: Towards a State of the Food System Report for Australia* (UQ and CSIRO), which highlights the need for a more collaborative, proactive regulatory approach across government.

Both reports also highlight the opportunities, as well as challenges, and the need to ensure that primary industries and food manufacturers are underpinned by appropriate levels of regulation and systems, which provide stability, certainty and fairness across the supply chain.

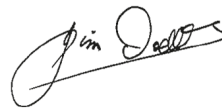
These findings give us even greater confidence that our transformation will benefit all Queenslanders by driving innovation in proactive risk management, effective through-chain controls, a better understanding of the origins of foodborne hazards and increased data sharing across government and with industry.

Our future operating model, the engine room of our new regulatory delivery framework, provides both the structure and adaptability required for us to deliver, measure and report on our regulatory activities, as businesses and industry sectors innovate in response to changing demands and environmental change.

As always, Safe Food continues to ensure its day-to-day regulatory functions and responsibilities are fulfilled using our traditional and innovative tools, many of which were developed in collaboration with industry. Our compliance activities show that all regulated sectors – meat, dairy, seafood, eggs and seed sprouts – are continuing to achieve high levels of compliance, with the need for the use of enforcement tools remaining low.

“

The report clearly demonstrates that Safe Food remains committed to our core purpose of ensuring food produced in Queensland is safe, and we are preparing for a future which holds many opportunities and possibilities for Queensland's primary industries and Safe Food.



Jim Dodds
CEO
Safe Food Production Queensland

Our Organisation

About us

Safe Food is the Queensland statutory body that focuses on food safety management systems and practices for primary production.

We are the agency responsible for regulating food safety in Queensland's primary production and processing food sectors. Safe Food operates in accordance with the *Food Production (Safety) Act 2000* and reports to the Minister for Primary Industries.

Safe Food's primary role, is maintaining the safety and stability of Queensland's food supply chain, directly supports consumer confidence, public health and market access. Our priority is to ensure food safety management systems and practices meet food standards and community expectations. Our collaborative approach with industry and other regulatory partners is crucial to our success.

Safe Food's core business is the implementation of nationally agreed food standards through outcomes-focused food safety schemes. We independently verify that these standards are met. Our work not only protects public health, but it also informs policy development, contributes to economic growth and supports innovation for the benefit of all Queenslanders.

Our vision is to be a trusted authority for food safety.

We work in partnership with industry to foster a proactive approach to food safety compliance and to ensure food sectors are prepared to respond to current and emerging challenges and risks.

Our approach is both science and risk based. We use a variety of tools and arrangements, detailed in this report, to monitor and maintain food safety compliance and risk mitigation and response.

“

Our vision is to be a trusted authority for food safety.

Safe Food's purpose, as stated in our *Strategic Plan 2020–2026*, remains to provide confidence that food produced in Queensland is safe, through innovative and effective regulation which supports industry growth.

We achieve this purpose by aligning all activities to our core values:

- **Accountability** – We hold ourselves accountable for the quality and outcomes of our work and for the commitments we make to our clients, stakeholder groups and each other.
- **Respect** – We value the diverse cultures, experiences and perspectives of everyone, and treat our clients, stakeholder groups and each other with courtesy and fairness.
- **Integrity** – We maintain high standards of professional and ethical behaviour, and value transparency and honesty in our communications, relationships and actions.
- **Creativity** – We go beyond conventional thinking, driving innovation in collaboration with our clients and stakeholder groups.

Strategic priorities

Safe Food’s strategic priorities, as outlined in its Strategic Plan, are to:

- Expand our positive influence and impact
- Lead the way in regulation innovation
- Transform our corporate capabilities and
- Strengthen our scientific contribution

This report is structured to highlight how our work supports these priorities, which have been undertaken that also supports the Queensland Government’s objectives for the community

- Safety where you live
- Health services when you need them
- A better lifestyle through a stronger economy
- A plan for Queensland’s future.

Purpose and regulatory objectives

Safe Food’s purpose, as stated in the *Food Production (Safety) Act 2000*, is to monitor the production and processing of primary produce to ensure produce is fit for consumption and maintains its quality.

In fulfilling its regulatory functions and strategic priorities, Safe Food provides ongoing confidence that food produced in Queensland is safe.

Safe Food maintains two core regulatory objectives:

- 1. To verify that practices adopted by the regulated sectors meet food safety requirements (compliance focus).** This objective relates to Safe Food’s compliance activities, including implementing food safety schemes, granting accreditations, monitoring businesses and approving auditors.
- 2. To maintain a collaborative regulatory environment that fosters industry and regulatory best practice (system performance).** This objective takes Safe Food and regulated industries beyond a traditional regulatory approach to one that promotes best practice for both regulator and industry as a means of achieving sustained compliance, including during times of crisis or change.

These objectives, which will strengthen our reporting and performance measurement in future years, have been designed to reflect current and future needs, such as:

- the objectives of the bi-national food regulation system (in the absence of a Queensland Government food strategy or food regulation agreement)
- the Queensland Government Regulator Performance Framework

- the increasing interrelatedness of supply chains and regulatory systems, and
- the need to balance social, economic, and environmental outcomes.

When these objectives are met, Safe Food expects the following outcomes:

- Practices within regulated sectors demonstrate on-going compliance with food safety requirements.
- Food safety schemes are administered in accordance with the Queensland Government Model Regulator Practices.

Regulatory environment

Safe Food has developed a new approach to how we regulate that will adopt a risk prioritisation model to ensure resources are allocated based on priority and to encourage sustained industry compliance.

This regulatory delivery model will not only harness digital innovations, but it will also recognise the importance of genuine collaboration and engagement with all food supply chain participants.

“

This modernised, adaptive regulatory delivery model will encourage the use of data sharing arrangements to provide greater insights into emerging trends and risks, supporting Safe Food to further contribute to industry advancements and prioritise our continuous improvement.

Through improved digitisation, integration of digital systems, and increased data analysis capabilities, Safe Food will enable Queensland to further capitalise on opportunities to:

- Modernise regulatory delivery by leveraging industry-driven data
- Further reduce the regulatory burden on industry
- Deliver cost savings to both industry and government
- Support the adoption of digital solutions and capacity across Queensland's small and medium-sized food agri-businesses and supply chains
- Retain existing and attract new food business investment for Queensland
- Ensure Queensland's approach to food safety regulation remains at the forefront of national best practice and adapts as industry adapts.

Regulatory delivery framework

Safe Food's new Regulatory Delivery Framework (RDF) has been designed to support the agency's future operating model and strategic priorities through best practice regulation.

The framework was developed to provide both the structure and adaptability required for the agency to deliver, measure, and report on its regulatory activities into the future as businesses and industry sectors innovate and adapt in response to consumer demands and environmental conditions. To do this, the flexible framework will establish and maintain a best practice regulatory environment through:

- A clearly articulated risk prioritisation framework
- A data and insights-driven operating model
- Incentivised compliance
- A performance measurement framework, and
- An annual regulatory delivery plan with rolling three-year deliverables.

Safe Food's RDF Report and supporting documentation have been uploaded to Safe Food's digital Publication Scheme.

The framework is being shared with other Queensland Government agencies, state food regulatory agencies, and international experts and regulators to raise awareness prior to the finalisation of Safe Food's Business Transformation Program (BTP). This also provides an opportunity to share learnings from the application of modern regulatory practices within different contexts.

In May 2025, Safe Food held a workshop facilitated by the Public Risk Management (PRISM) Institute to inform the prioritisation for the agency's future work to progress and implement the new RDF, including its performance measurement framework and operating model.

Accreditation

Under the *Food Production (Safety) Act 2000*, businesses undertaking prescribed activities are required to hold an accreditation with Safe Food. Activities that require accreditation must meet the requirements of the applicable Food Safety Scheme (meat, dairy, eggs, seafood, horticulture).

Accredited businesses must also operate in accordance with their Safe Food approved food safety program or management statement. This documentation details how the business manages its food safety risks and must be reviewed regularly to ensure it remains current and reflects current business practices.

While accreditation serves the core purpose of ensuring food safety, it also comes with a range of benefits to business, industry and the global food supply chain. Some benefits of accreditation beyond food safety include:

- Assurance for businesses that their product is safe to eat
- Confidence for consumers in the food they consume
- Market consistency
- Support for business growth, including export opportunities
- Support for businesses to respond to food safety incidents.

Accreditation base

The table below shows a breakdown of Safe Food’s accreditation base for the 2024–2025 reporting period:

Our accreditation base			
Accreditations	7371	Export registrations	149
Accreditations by Scheme		Export registered by Scheme	
Dairy	318	Dairy	19
Egg	125	Egg	4
Horticulture (seed sprouts)	5	Horticulture (seed sprouts)	0
Meat	6047	Meat	69
Seafood	876	Seafood	57
Other information			
New applications approved	1201	Accredited under a Preferred Supplier Arrangement (PSA)	141

Industry engagement and communication

Active industry engagement is a key tool in helping us develop necessary resources and guidance documents to assist businesses achieve and maintain compliance over time. The collaborative relationship Safe Food maintains with industry also fosters an avenue to share best practice knowledge, to provide a greater understanding of requirements, and to promote greater food safety awareness across industry sectors.

Safe Food hosts regular industry engagement meetings for each of our regulated sectors to facilitate open, two-way communication. These meetings offer useful industry-specific information for our accreditation holders and provide them with the opportunity to ask questions and better understand our regulatory system.

“

Safe Food also has a range of engagement and consultation mechanisms tailored for each food production sector which offer practical ways of addressing food safety requirements and ensuring that new and emerging risks are managed early.

This in turn, limits regulatory impost by encouraging a culture of compliance, adds value to our accredited businesses, and supports consumer confidence.

Given the importance of communication and collaboration, Safe Food developed and implemented a new procedure for documenting our engagement activities in 2024–2025. The new procedure allows the agency to schedule, prioritise, plan and report on a range of engagement activities including industry meetings, conferences, events, and our involvement in various working groups and steering committees.

A summary of Safe Food's key engagement activities can be found further in this report.

Intervention and enforcement

Safe Food uses a range of regulatory and non-regulatory tools to verify compliance with regulatory requirements. These tools recognise the dynamic operating environment of the food industry and offer greater flexibility in how businesses can demonstrate their compliance.

Our range of both proactive and reactive intervention methods include compliance, monitoring, verification and surveillance tools ranging from hands-on audits and inspections to data sharing and reporting arrangements.

Safe Food's Compliance Assessment System (CAS) and Central Information Management System (CIMS) offer more proactive ways to monitor compliance. They reduce financial and regulatory burdens and provide a more comprehensive view of sustained compliance—or non-compliance—than traditional auditing methods.

Formal enforcement tools (such as show-cause, compliance and penalty infringement notices) are used by Safe Food as a last resort but may be required in certain instances to protect public health and address consumer concerns about food safety.

Food safety incident response

As with previous years, Safe Food has played an important role in supporting government response efforts to incidents that had potential impacts on essential food supply chains.

Our agency continues to support local governments, Queensland Health, the Queensland Department of Primary Industries (DPI), and the Commonwealth Department of Agriculture, Fisheries and Forestry (DAFF) during these events.

Our efforts continued to focus on assisting in foodborne illness investigations, adverse weather events, animal health alerts, biosecurity incursions and environmental contamination incidents. Key aspects of our involvement included:

- Assessing potential disruptions to essential food supply chains.
- Informing relevant government agencies of emerging issues within our food supply chains.
- Disseminating critical information to primary producers and processors to help them prepare for these events and understand where to seek assistance if directly impacted.

Safe Food remains committed to strengthening industry resilience through proactive engagement, strategic partnerships, and the continuous improvement of data accuracy to help safeguard food supply chains against future adverse events.

By improving the timeliness and quality of information, the agency's ability to assess the performance of food supply chain participants and effectively address the challenges posed by climate change will be enhanced.

Operating environment

Queensland's food industry is both innovative and competitive, continually and rapidly evolving and adapting to meet diverse consumer demands and changing consumption patterns.

Safe Food must follow suit to keep pace and must also adapt in a way that supports the strategic priorities of primary industries as outlined in the Queensland Government's *Prosper 2050 A 25-Year Blueprint for Queensland's Primary Industries*. Of particular relevance to Safe Food is the priority of providing 'confidence in system settings' – primary industries are underpinned by appropriate levels of regulation and systems, which provide stability, certainty and fairness across the supply chain. To address these challenges, the Blueprint notes that it is critically important to establish timely regulatory and policy settings, which will enable industry to adapt.

This need for change was reinforced by the findings of The University of Queensland and Commonwealth Scientific and Industrial Research Organisation (CSIRO)'s *Food System Horizons 2025: Towards a State of the Food System Report for Australia*. The report highlights the need for a more collaborative, proactive regulatory approach across government and notes the following food safety challenges and opportunities, which align with Safe Food's framework:

- **Challenges** – limited and disconnected food safety metrics; regulation lagging behind innovative technologies; threats constantly emerging from new hazards, technologies, practices and climate change.
- **Opportunities** – Innovation in proactive safety management, hazard detection, disease source tracking and risk management; effective through-chain control; and better understanding of the origins of foodborne hazards and increased data sharing.

Safe Food has redefined its operating model to assure it is grounded in innovation, collaboration, engagement and information sharing.

“

This new model will help build the capacity of Queensland's food industry by improving its overall effectiveness in providing quality food to consumers, while also reducing regulatory impost and increasing support to small and family businesses to achieve and maintain compliance.

Future operating model

Safe Food's future operating model is designed to incentivise compliance by ensuring accreditation holders who continually invest in food safety and maintain a high standard of compliance are rewarded with a reduced level of regulatory oversight. As the model integrates with industry, Safe Food expects to see a culture of self-assessment and sustained compliance develop over time, thus freeing up Safe Food resources to proactively manage higher impact food safety risks.

The model uses data and performance metrics to provide a reliable indicator of a business's food safety maturity, allowing Safe Food to develop customised compliance pathways thereby assisting the agency to effectively allocate resources based on risk and minimise regulatory impost wherever possible.

Activities and service areas

Safe Food’s activities can be separated into four work or service areas, which reflect its organisational structure. The key activities within each work area are described below, however Safe Food’s organisational culture of collaboration and information sharing ensures that resources and input are drawn from all work areas when required.

<p>Compliance & Verification</p> <ul style="list-style-type: none">● Compliance verification and enforcement● Notifications and complaints● Incident response and risk assessments● Accreditation applications and management● Data assessment● Service level agreements	<p>Policy & Engagement</p> <ul style="list-style-type: none">● Policy, strategy and legislation maintenance● Interagency collaboration● Communications, education and engagement● Corporate and Governmental reporting● National systems development● Scientific analysis and evaluation
<p>Corporate Services</p> <ul style="list-style-type: none">● Financial management and oversight● Human Resources administration● Corporate governance administration● Corporate administration	<p>Information & Technology</p> <ul style="list-style-type: none">● Data, records and digital asset management● Cybersecurity, privacy and information management● Digital maintenance and management● Software development and licensing management

Organisational structure and governance

Safe Food is directly accountable to an expertise-based Board, which reports to the Minister for Primary Industries.

The Board provides strategic direction to the agency by overseeing the effectiveness of planning processes and governance practices, ensuring the integrity of reporting systems, and ensuring that Safe Food operates according to sound financial management principles and practices.

Board of Management

The Board maintains an overview of the administration and policies of Safe Food, but has no direct management responsibility, nor does it play a regulatory role.

The Board consists of a Chair and three other Directors appointed by the Governor in Council upon the recommendation of the Minister. All Board Directors are independent, non-executive Directors, appointed on a part-time basis for up to three years.

The Board includes a representative from Queensland Health and DPI. Other Directors are appointed based on having each demonstrated substantial achievement in their chosen field.

“Recent Machinery of Government changes did not impact Safe Food’s structure or governance.”

The Board aims to meet quarterly, although it may meet more or less frequently based on operational need and other factors. The Board, which may also convene special meetings or use electronic methods to agree or respond to specific issues, requires a quorum of Directors eligible to vote (i.e., at least three members).

In the 2024–2025 period, four meetings and one planning session were held.

Board members

Elizabeth Homer, Chair

Elizabeth (Libby) Homer was initially appointed as Director in 2016 and appointed as Chairperson and Director for a term of one year, commencing from 24 April 2025.

Mrs. Homer has had extensive involvement in the Northern Australia Beef Research area while she and her husband ran properties in Central Queensland.

She is also a Director of Anglicare Central Queensland. Libby holds a Bachelor of Science in Microbiology and has a Graduate Diploma from the Australian Institute of Company Directors.

Debra-Lee Best, Chair, 2019–2025

Debra-Lee (Debbie) Best was appointed as Chair in 2019 and maintained that role until her term concluded on 23 April 2025.

Debbie has more than 37 years of executive leadership and Board experience in the Queensland State Government in areas ranging from education, indigenous policy and programs, multicultural affairs, environmental management, community engagement and natural resource management.

John Piispanen, Director

John Piispanen was appointed to the Board in 2020. He is the Executive Director of the Health Protection and Regulation Branch of Queensland Health. John has worked for Queensland Health for over 39 years including as Director of the Metro North Public Health Unit for approximately 10 years and Director of Environmental Health in North Queensland for 16 years.

John is a qualified environmental health officer and has a Master of Public Health from James Cook University where he was awarded the Sidney Sax Medal for outstanding academic achievement. He has an Adjunct Appointment as Associate Professor with the University of Queensland.

John is also an active member of the Australian Medical Assistance Team (AUSMAT) and has had the opportunity to undertake numerous international deployments including his contribution to the Ebola response in West Africa and COVID-19 response in Papua New Guinea.

Lynne Sutherland, Director, 2019–2025

Lynne Sutherland was appointed to the Board in 2019 with her appointment concluding on 23 April 2025. She is a business owner and the director of a wholesale plant nursery. She is also chair of the Northern Rivers branch of the Nursery Growers Institute of NSW and ACT.

Ms. Sutherland has extensive executive leadership, board governance and directorship experience in large-scale financial services industries across Australia, New Zealand and Asia.

She holds a Bachelor of Horticulture Science and a Graduate Diploma in Management. She has also completed the AICD Company Directors Course and the Institut Européen d'Administration des Affaires (INSEAD) Advanced Management Program.

Katrina Platt, Director

Katrina was appointed to the Board in 2025 for a term of three years, commencing 24 April 2025. Katrina has over 20 years of leadership experience in the Queensland public sector and more than a decade as a Chief Financial Officer and senior executive.

Katrina has been a strong advocate for innovation in public sector financial management and corporate services. In her executive roles, she has been responsible for ensuring the efficient, effective, and economical management of departmental financial operations. She also oversaw a range of corporate functions, including portfolio and program management, ICT services, and business risk management. Her leadership was instrumental in driving major digital transformations and organisational restructures. Katrina's experience spans both corporate and operational domains, including policy development and frontline service delivery.

Currently, Katrina serves as an independent member on several Audit and Risk Committees, including those for Queensland Health and the Department of Employment, Small Business and Training. She is also the Managing Director of a residential construction company.

Katrina holds a Bachelor of Commerce with majors in Accounting and Finance, is a Certified Practising Accountant, and a graduate of the Australian Institute of Company Directors.

Ashley Bacon

Ashley (Ash) Bacon was appointed to the Board in November 2024 as Acting Deputy Director-General of Agriculture in the Department of Primary Industries. Ash is responsible for enabling Queensland's primary industries to prosper through the development of policies, research, development and extension.

Ash has over 20 years of experience across corporate and business domains, holding several senior roles in the Queensland Government through policy, research and initiatives that enhance the productivity, profitability and sustainability of Queensland's agribusinesses.

Board attendance and remuneration

Position	Name	Attendance	Approved annual, sessional or daily fee	Approved sub-committee fees, if applicable	Actual fees received
Chair (Board)	Elizabeth Homer	1 meeting 0 sessions	\$650.00 (>4 hours) \$325.00 (<4 hours)	N/A	\$0.00*
Former Chair (Board)	Debra Lee Best	3 meetings 0 sessions	\$650.00 (>4 hours) \$325.00 (<4 hours)	N/A	\$1,950.00
Director (Board)	Elizabeth Homer	3 meetings 0 sessions	\$500.00 (>4 hours) \$250.00 (<4 hours)	N/A	\$1,500.00
Chair (Audit & Risk Management Committee)	Elizabeth Homer	2 sessions 4 QAO advisory sessions	\$650.00 (>4 hours) \$325.00 (<4 hours)	N/A	\$2,925.00
Director (Board / Audit & Risk)	Lynne Sutherland	2 meetings 2 sessions	\$500.00 (>4 hours) \$250.00 (<4 hours)	N/A	\$1,500.00**
Director (Board / Audit & Risk)	Katrina Platt	1 meeting 2 sessions 3 QAO advisory sessions	\$500.00 (>4 hours) \$250.00 (<4 hours)	N/A	\$1,750.00
Director	Bernadette Ditchfield	0 meetings 0 sessions	N/A	N/A	N/A
Director	John Piispanen	2 meetings 0 sessions	N/A	N/A	N/A
Director	Ashley Bacon	2 meetings 0 sessions	N/A	N/A	N/A
Number of scheduled meetings/sessions		4 Board Attendances (4 Board meetings & 1 Planning Day) / 2 Audit and Risk Management sessions			
Total out of pocket expenses		\$2,810.56			
Directors are paid 17.5% superannuation on all fees received					
* Excludes payment for June Board Meeting, payment processed in July 2025					
** Exclude payment for Audit & Risk Management Committee Meeting, payment processed in July 2025					

Executive management and leadership

The Chief Executive Officer (CEO) reports to Safe Food's Board of Directors and the Minister for Primary Industries. The CEO is responsible for leading and managing the affairs of Safe Food, including strategically positioning the agency to achieve organisational and financial goals and implementing Board policy.

The Executive Management Group, which consists of the CEO, directors and some managers, is responsible for monitoring the performance of the business, ensuring statutory requirements are met, and overseeing the development of risk management strategies for Safe Food.

Risk management

Safe Food ensures that it fulfils its own legal and corporate obligations under the *Food Production (Safety) Act 2000* and other legislation and guidelines by way of corporate planning and performance management, both of which are approached with an aim of continuous improvement and sustained integrity.

Safe Food's internal audit charter mandates a third-party examination of internal systems, including a review of our annual financial statements and outstanding issues (if any) from previous years. This internal audit also ensures recommendations from prior audit reports are implemented.

The internal audit plan is prepared in conjunction with the executive management group and approved by the Board annually. The internal audit function has due regard to Queensland Treasury's Audit Committee Guidelines.

Audit and risk management committee

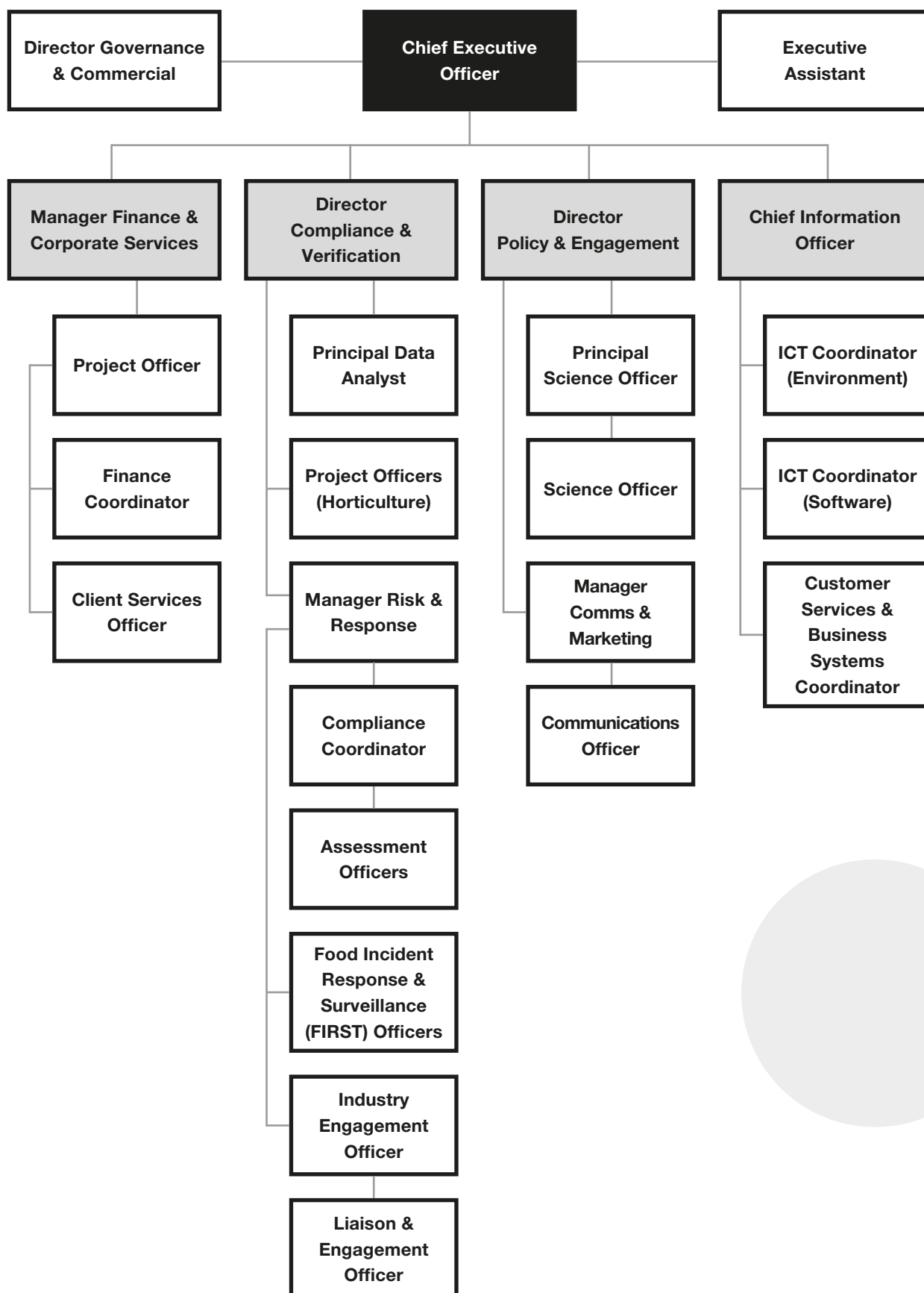
Safe Food's Audit and Risk Management Committee is a subcommittee to the Board, governed by its Charter which has been structured around the Audit Committee Guidelines published by the Queensland Audit Office.

The role of the Committee is to assist the Board regarding business risk management, compliance and monitoring and the legal, financial and regulatory requirements thereof.

The Committee makes recommendations regarding the level of risk that the agency is prepared to accept in pursuit of its objectives. This informs Safe Food's risk appetite statement, risk principles and risk tolerances, and ensures that Safe Food establishes and maintains an appropriate and effective risk management framework.

Committee activities are assessed and independently reported to the Board annually. The Committee's Terms of Reference and Safe Food's Risk Appetite Statement were reviewed in October 2024. These documents and the Committee's Charter remain current and relevant.

Organisational structure



Workforce strategy

Safe Food is continuing to invest in its Workforce Strategy to strengthen corporate capabilities across three key focus areas:

1. Strengthen our Employee Value Proposition to attract, build and retain our workforce.
2. Embrace data, technology, and flexible and responsive workforce models.
3. Strengthen integrity and purposeful leadership.

In the 2024–2025 reporting period, Safe Food formalised a Leadership Behaviour Statement endorsed by all EMG members, which has commenced roll out to all employees.

Throughout the 2024–2025 period, Safe Food has introduced the use of Microsoft 365 tools including Planner, OneNote, Teams, SharePoint and OneDrive to streamline digital file sharing, enable ongoing collaboration, support flexible work, and build our workforce's digital literacy.

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Safe Food supports job specific learning and encourages employees at all levels to upskill and stay job-ready. We are committed to using technology to make our work more efficient and effective.

Workforce health and wellbeing

The health and wellbeing of our staff is our top priority. We have policies and procedures in place to minimise and control risks to our employees. Our Workplace Health and Safety Plan was independently reviewed to ensure compliance with legislative requirements and government directives. We encourage staff input for continuous improvement and have a working group in place to address health and safety concerns.

We also have trained safety personnel, arrange regular training and provide support for staff working remotely.

Workforce data

Target Group Data		
Gender	Headcount	% of total workforce
Female	20	57%
Male	15	43%
Non-binary	0	0
Diversity Groups	Headcount	% of total workforce
Aboriginal and Torres Strait Islander Peoples	0	0
People with disability	0	0
Culturally and linguistically diverse people – Born overseas	13	37%
Culturally and linguistically diverse people – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	5	14%
	Headcount	% of total leadership cohort
Women in Leadership (senior officers and chief executive)	1	25%

Safe Food did not process any early retirements, redundancies or retrenchments in the 2024–2025 reporting period.

Accountability and reporting

Accountability mechanisms

Plan	Objective	Outcome	Document
Strategic Plan	Prioritises the strategic direction over the long term.	Summary of performance against agreed targets and priorities.	Annual Report
Business Plan	Identifies specific corporate priorities for the year.	Provides information to the Board and leadership group against targets.	Quarterly reports
Operational Plans	Supports the delivery of corporate priorities.	Provides information to the Board and leadership group against targets.	Quarterly Reports
Project Plans	Supports the delivery of Safe Food led projects.	Provides leadership with information on the status of projects.	Bi-monthly meeting minutes
Professional Development Plans	Supports staff in contributing to strategic priorities.	Provides feedback to staff.	Annual reviews

Ethics and conduct

Safe Food requires that all employees maintain high standards of ethical behaviour in the execution of their duties, in alignment with the Queensland Government’s public service values. The Executive Management Group provides direction and guidance to staff in shaping an ethical workplace and helping staff to make better decisions while striving to achieve our objectives.

The principles set out in the *Public Sector Ethics Act 1994* and the *Human Rights Act 2019*, together with the requirements of the *Public Sector Act 2022*, form the basis of our Code of Conduct and our integrity framework. Safe Food’s Code of Conduct requires staff to:

- act with integrity and impartiality, ensuring high standards of workplace behaviour and personal conduct
- promote the public good through excellence in customer service, community engagement and working with other agencies
- commit to the system of government through conscientious service to Safe Food and
- act with accountability and transparency to support high standards of administration,
- act in a way that is compatible with human rights obligations when delivering services and interacting with the community.

Safe Food’s Code of Conduct, and all organisational policies and procedures, are readily available to staff on Safe Food’s intranet. All new officers participate in Code of Conduct training as part of their induction program, with all staff required to complete annual refresher training.

Safe Food received no human rights complaints during the 2024–2025 reporting period.

Information and privacy

Safe Food’s Open Data strategy ensures open and transparent access to information about our services and activities while protecting the privacy of clients and staff.

Most information is publicly available on our website. Consultancies and overseas travel are published through the Queensland Government Open Data website (www.qld.gov.au/data) where applicable. An internal open data policy team performs an audit to ensure datasets have been published correctly.

Interested parties are also able to make an application under the *Right to Information Act 2009*.

Safe Food received no privacy or Right to Information applications in the 2024–2025 reporting period.

Concerns or queries relating to the collection, access, storage, use or disclosure of personal information can be obtained by calling Safe Food on (07) 3253 9800 or 1800 300 815 (free call, Qld only), or by emailing privacy@safefood.qld.gov.au.

Record keeping

Safe Food prioritises record keeping information systems in alignment with the *Food Production (Safety) Act 2000* and continues to develop strategies and practices to support the implementation of the Queensland Government Records Governance Policy. All records are maintained under the agency's Retention and Disposal Schedule, as approved by Queensland State Archives, and/or under the General Retention Disposal Schedule. All disposals, including transfers, are appropriately recorded in our records management system.

Safe Food did not transfer any records to other agencies in this reporting period. Safe Food maintains a mix of digital and paper-based records to support operational, governance and strategic outcomes. We have implemented a records management plan designed to support and advance our record keeping maturity and Safe Food's initiatives towards the Queensland Digital Economy Strategy. Safe Food ceased creation of paper-based files in the 2019–2020 period.

Cybersecurity

The agency recognises the importance of strong cybersecurity controls.

The agency reviewed its cybersecurity systems this period to ensure compliance with the Queensland Government Enterprise Architecture (QGEA) Information Standard 18:2018 (Information security policy) including implementation of an Information Security Management System (ISMS) based on ISO:27001.

The Safe Food Information Security Plan ensures that the agency is focused on continuous review and improvement of these controls.

Our Performance

Safe Food’s activities respond to the current and future challenges across the local, national and international food systems.

The agency recognises food safety as a critical component of public health, environmental health, supply chains and ultimately, the Queensland lifestyle.

We therefore consider our role significant in supporting the Queensland Government’s commitments and objectives, particularly in developing a regulatory system focused on outcomes, risk prioritisation, collaboration and innovation.

Facilitating safety across Queensland’s food supply chain is a fundamental part of ensuring healthier communities, secure employment and skills and industry development.

This section outlines key project deliverables and impacts as they align to Safe Food’s strategic priorities and the Queensland Government objectives for the community.

Compliance data

During 2024–2025, despite a pause on compliance activities during Ex-Tropical Cyclone Alfred, the number of audits and assessments remained on schedule. In part, this was due to the pre-planned earlier allocation and commencement of compliance visits. Ninety percent (90%; n=179) of corrective action requests (CARs) were issued to meat businesses and related mostly to management of the food safety program, pre-requisite controls and process control. The large number of CARs issues reflects the significant number of accreditations issued to the meat sector.

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The following tables shows the total number of compliance verification activities undertaken throughout the 2024–2025 period:

Activity	Quantity
Audits	4655
Assessments	1839
CARs issued	196

The table below shows the total number of compliance and enforcement activities undertaken throughout the 2024–2025 period:

Activity	Quantity
Food recalls	0
Compliance notices	4
Penalty infringement notices	7
Warning letters	12

The following tables provide an overview of notifications and complaints responded to by Safe Food throughout the 2024–2025 period, which totalled 404.

Notifications by alert type		Complaints by alert type	
	Quantity		Quantity
Chemical	8	Chemical	4
Hygiene	0	Hygiene	54
Micro detection	63	Micro detection	41
Other	15	Other	18
Physical	4	Physical	10
Quality	5	Quality	47
Reported illness	0	Reported illness	13
Traceability/labelling	11	Traceability/labelling	8
Unaccredited activity	0	Unaccredited activity	103
Total	106	Total	298

The greatest number of notifications relate to microbiological detections due to the proactive testing that the industry undertakes. This testing allows businesses to understand the food safety status of their products and environment and take early interventions before consumption by the public.

Most complaints and notifications related to activities under the meat scheme, likely because it has the largest number of accreditation holders and many consumer-facing meat retail businesses, unlike the egg and dairy industries. A breakdown of notifications by scheme is provided right.

Notifications by Food Safety Scheme	Quantity
Dairy	12
Eggs	15
Horticulture	0
Meat	76
Seafood	3
Total	106

Influence and impact

Expanding our positive influence and impact by understanding emerging best practice and drive changes behaviour across the whole food industry landscape is a strategic priority under its *Strategic Plan 2020–2026*.

Industry Engagement

With continued focus on strategic priorities and partnerships, Safe Food participated in industry forums and conferences through 2024–2025. From hosting industry meetings with regulated sectors to presenting at relevant industry events, Safe Food remains committed to exploring collaboration opportunities. This work is critical to keeping up with the rapidly changing and highly innovative industry and new and emerging food safety risks and developments.

Engagement activities from the 2024–2025 reporting period included:

- meeting and working with industry groups and associations such as the Queensland Country Meat Processors Association, the Queensland Oyster Growers Association and the Dairy Consultative Group
- attending and presenting at industry conferences and forums such as sideline events to the Evoke Ag Conference in Brisbane, AMIC Meat Processing and Export Conference, 2025 Hort Connections Conference, Food Industry Association of Queensland's Food Safety Conference
- contributing to the Queensland Primary Industries Forum to support the development of the DPI's 25-year blueprint to deliver a prosperous future for primary industries; and

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All of our engagement and collaborative activities with industry and regulators are aimed at strengthening relationships, building trust and planning for the future.

- attending and contributing to scientific forums such as the Society for Risk Analysis Australia and New Zealand Annual Conference 2025, the Australian Institute of Food Science and Technology (AIFST) Risk Assessment Principles and Practice Workshop, and the International Workshop on Campylobacter, Helicobacter and Related Organisms which reaffirmed Safe Food's focus on a reduction strategy for Queensland.

National Engagement

Safe Food continued to actively contribute to the Australia New Zealand Food Regulatory System (the bi-national system), primarily through the Implementation Subcommittee for Food Regulation (ISFR) and the Food Standards Australia New Zealand (FSANZ) standards development and review processes.

The agency contributed to the work of the following ISFR working groups, which inform national policy decisions and jurisdictional approaches to the implementation of national standards:

- the Data Analytics Working Group (co-lead with FSANZ)
- the Horticulture Implementation Working Group
- the Egg Implementation Working Group
- the Surveillance, Evidence and Analysis Working Group.



The agency was also involved in FSANZ led working groups and forums, such as the Scientific Advisory Group for Eggs, the Egg and Egg Products Standard Advisory Group and the FRSC National Evaluation Framework Project.

Reducing foodborne illness, particularly related to *Campylobacter* and *Salmonella*, remains an on-going focus area, as well as maintaining a strong, robust, and agile Food Regulation System.

Export Markets

Safe Food works closely with the Australian Department of Agriculture Fisheries and Forestry (DAFF) to share information and reduce regulatory red tape for accredited

businesses that are exporting their produce or products to one of Queensland's many trading partners.

DAFF have responsibility for ensuring exported food meets importing country requirements and therefore work with Safe Food, industry and other regulators to maintain and support export markets. To reduce regulatory impost, Safe Food and DAFF continued to operate under a Memorandum of Understanding (MOU) which enabled Safe Food to undertake audits on behalf of DAFF. To reduce the impost on the seafood sector, Safe Food and DAFF agreed to amend the MOU to enable Safe Food officers to undertake verification activities in registered export seafood facilities as authorised Officers under the *Export Control Act 2020 (Cth)* following training of Safe Food officers authorised under the Export Control Act by DAFF on export seafood requirements.

Innovation

Safe Food acknowledges the ever-changing nature of the food industry, locally and globally, and aims to adapt and innovate to reflect current and emerging industry needs and trends.

This is a central theme of the Queensland Government's Queensland Government's *Prosper 2050 A 25-Year Blueprint for Queensland's Primary Industries* and a key priority under Safe Food's *Strategic Plan 2020–2026*.

As shown below Safe Food has continued its pathway to becoming a more digitally enabled regulator and gain better signals and insights from the information we collect for food safety compliance.

Digital Onboarding Process

Safe Food completed a project with the Queensland Government Customer and Digital Group (QGCDG) to make it easier for small businesses to do business with the government. The project developed a digital onboarding process, which Safe Food tested with the horticulture sector. Invited producers completed the online application and provided feedback to ensure the language and terminology used aligned with industry expectations. The project demonstrated the capability to enhance the customer experience when interacting with the Queensland government.

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By improving the timeliness and quality of information shared with Safe Food, we aim to develop a more predictive and proactive regulatory model.

Records Management and Cybersecurity

During the 2024–2025 period, Safe Food commenced the decommissioning of our on-premises electronic file storage system, with each business area reviewing its records for archiving or secure disposal in line with retention requirements. This work supports the agency's transition to cloud-based records management. A naming convention was also developed and implemented to improve document traceability and enable automated version control. These changes enhance the way we manage information and strengthen our overall recordkeeping practices.

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Safe Food successfully completed its cloud migration activities, establishing a strong foundation for improved data accessibility, scalable storage, and enhanced analytics – a critical enabler for future data-driven initiatives.

These changes enhance the way we manage information and strengthen our overall record keeping practices, with the aim of improving productivity, transparency and accountability across the agency.

Data Maturity Assessment

Safe Food continues to collaborate with the QGCDG, working together to complete a Digital Data Maturity Assessment. This self-assessment forms an integral part of the Business Transformation Program (BTP) as the agency gains deeper insight into our current digital maturity capabilities including gaps and opportunities to improve by benchmarking Safe Food's current state of data architecture and systems.

This provides an opportunity to identify areas for improvement, enabling more effective use of data in the future operating model. The program is working closely with QGCDG to ensure alignment with Queensland Government's Data Capability Framework and whole-of-government standards and practices.

Horticulture food safety management

Considerable work has been completed in readiness for the implementation of new primary production and processing standards for melons, leafy vegetables and berries, which commenced nationally on 12 February 2025. Safe Food continues to work with the horticulture industry and the DPI to prepare for the standards to be given legal effect in Queensland in early 2026.

Safe Food concluded the process of co-designing a regulatory framework with the horticulture industry and Queensland government departments in mid-2024. Direct engagement with growers has remained a priority, creating opportunities to visit production and processing facilities. These activities have provided insight into current operating production systems and procedures and enabled Safe Food officers to share information on food safety management practices and the proposed accreditation application process.

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Safe Food is developing a suite of guidance materials and practical resources to address knowledge gaps identified through ongoing engagement with industry.

Stakeholders have been kept informed through messaging on our website and e-bulletins.

Safe Food has also engaged with certification program owners who have expressed an interest in pursuing potential recognition of their program with the aim of reducing audit burden for growers and processors while maintaining compliance.

Economic Analysis

The RDF and Operating Model have both been reviewed by an industrial organisation economist to assess how the new regulatory approach will encourage best practices and identify any areas requiring amendments or additional considerations. The report has been received and considered by the Board and uploaded to Safe Food's digital Publications Scheme to promote engagement, awareness and discussion.

The report re-enforces the value of incentivised compliance for both the productivity of regulated businesses and of



Safe Food, as well as increased consumer confidence through sustained food safety compliance. The report also independently verifies the proposed operating model for

Safe Food, aligning with best practice regulatory practice that incentivise compliance.

Corporate capabilities

Safe Food is committed to continuous improvement and transforming our corporate capabilities by ensuring we have the right systems, processes, capacity and capability to realise our vision and fulfil our purpose.

As our business transformation program evolves, we continue to seek opportunities to transform our corporate capability and improve our overall effectiveness and efficiencies

Business Transformation Program

Safe Food remained focused on advancing its Business Transformation Program (BTP), which will enhance corporate capabilities and set the standard for best practice regulation, in line with the Queensland Government Regulator Performance Framework and Safe Food's Strategic Plan.

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Once fully implemented, Safe Food will enable Queensland to capitalise on the many opportunities to further reduce the regulatory burden on primary industries and deliver cost savings to both industry and government.

This will occur through improved digitisation, increased data analysis capabilities, a new regulatory delivery model and a new operating model.

The BTP is being implemented in a phased manner to deliver:

- a best-practice regulatory framework and operating model, supported by predictive risk models and analytical capabilities
- customer-centric process design, robust governance frameworks and project management practises
- an integrated digital and data platform replacing its current fragmented and dated technology
- a workforce and workplace strategy to ensure Safe Food and its employees are resilient and future fit as part of this three-year transformation journey.

Work completed during the reporting period included undertaking research and development to form an implementation plan for Safe Food's new Regulatory Delivery Framework and Operating Model and progressing the procurement of a digital solution to meet Safe Food's business requirements (see below).

This program has been supported and guided by a well-established consultancy and procurement firm to ensure Safe Food's future operating environment is designed to be fit for purpose, data-driven and future-focused.

Procurement of Digital Data Platform

During the 2024–2025 reporting period, Safe Food progressed the procurement phase of its BTP, aimed at securing a modern, integrated digital and data solution to enable the organisation's future data driven operating model. The BTP is being progressed with governance by the BTP Program Management Board.

An Invitation to Offer was released in late December 2024, attracting a strong and competitive field of submissions from the market. Tender responses have been reviewed by Safe Food's evaluation panel consisting of internal and external business and technical specialists, following the Queensland Governments Procurement Framework and Queensland's Procurement Policy.

The evaluation process is focussed on identifying a platform that aligns with Safe Food's current and future needs, leveraging modern technologies, integrated artificial

intelligence capabilities, and scalable architecture. Particular emphasis has been placed on selecting a solution that will enhance customer experience through seamless and intuitive digital interactions. The organisation expects to finalise the evaluation and move to the implementation phase during the next reporting period. In parallel, change management activities will support Safe Food's customers and people to transition to the new platform.

Professional Development

Throughout the 2024–2025 reporting period, Safe Food has supported a wide range of professional development opportunities to maintain our corporate capabilities.

The following areas have been upskilled across Safe Food's workforce:

- Cybersecurity and networks
- Project management
- Public information management
- Data analytics and visualisation
- Adobe Acrobat software

Safe Food is in the research and development phase of an internal upskilling program that will form part of our workforce strategy. The program will encourage employees to seek opportunities to build on existing skills and/or learn new technical skills to support them in their role and ensure the agency is keeping up to date with innovations and developments across all streams.

Under the program a range of learning platforms will be considered to leverage best value and highest impact opportunities for employee to engage in self-guided professional development.

Workforce Health and Wellbeing

Safe Food's Workplace Health and Safety Working Group reviewed the risk status of Japanese Encephalitis Virus (JEV) for staff involved in food safety verification activities at abattoirs and in other high-risk areas. The Working Group provided information on how staff can access the JEV vaccine, along with recommended prevention measures to minimise their risk of exposure.

Safe Food recently enhanced the awareness and promotion of its Employee Assistance Program with TELUS Health across a range of channels, including in-office posters, reminding staff to access anonymous support and resources for themselves and their immediate family members.

Internal Engagement

Safe Food has implemented a new process for collecting and trending employee feedback following our quarterly staff meetings using a curated questionnaire to assess content relevance, presentation quality and engagement. This data will be used to identify opportunities to improve employee engagement and to assess leadership's ability to effectively communicate project updates.

Scientific contribution

The application of scientific principles is central to Safe Food's role providing confidence in Queensland's food production systems and is critical to achieve Safe Food's vision of being a trusted authority of food safety. For this reason strengthening our scientific contribution is a priority under Safe Food's Strategic Plan 2020–2026.

Poultry Campylobacter Pathogen Reduction Strategy

Campylobacter rates in Australia continue to be a significant contributor to the public health burden. Safe Food is finalising the development of its Poultry Campylobacter Pathogen Reduction Strategy, ensuring

it remains aligned with global best practice and scientific advancements.

The strategy was developed with the support of a working group which undertook a review of the current state of Queensland's poultry industry, including industry-led initiatives, Safe Food's activities, and consideration of relevant global research. Accompanying the strategy is an action plan to address identified opportunities and food safety practices to reduce Campylobacter levels in Queensland poultry flocks and carcasses.

Ultimately, this strategy aims to achieve the greatest positive impact and benefit to both industry and consumers.



The strategy has been influenced by global research and approaches and socialised locally with the Queensland poultry industry as part of Safe Food's scientific contribution to industry engagement. Safe Food acknowledges industry concerns regarding the challenges facing the food industry and implications for food safety and product integrity alongside rising financial and supply chain pressures which can contribute to the growing issue of food insecurity and access to affordable and safe food .

The strategy has been socialised locally and internationally, where Safe Food officers attended poultry industry workshops and forums. These activities revealed concerns from both industry and retailers about the challenges facing the food industry and implications for food safety and product integrity alongside rising financial and supply chain pressures.

'One Health' Community of Practice

Safe Food joined Queensland Health and Biosecurity Queensland in launching the Healthy Environments and Lives (HEAL) Network's 'One Health' Community of Practice (CoP). The CoP, coordinated by Griffith University, seeks to establish that the health of humans, domestic and wild animals, plants and the wider environment (including ecosystems) are closely linked and inter-dependent. With this approach, the HEAL Network aims to address challenges to public health by supporting and strengthening systems resilience, preparedness and responsiveness.

Safe Food's focus on strengthening through-chain food safety compliance serves as a critical component of this initiative.

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The agency's contribution to the CoP both supports and informs our future risk-based approach to regulation which will establish a systems approach to food safety at all stages of the supply chain.

Avian Influenza Preparedness Steering Committee

Safe Food is a member of the Queensland Government High-Pathogenicity Avian Influenza (HPAI) Preparedness Steering Group. The agency continues to support the national push to ensure our poultry and egg producers are prepared for a potential incursion of HPAI. Safe Food maintains regular correspondence with Queensland's poultry and egg industries and uses these opportunities to promote Biosecurity Queensland's "Look. Report. Protect" campaign to encourage vigilance across both sectors.

Safe Food also participates in a range of HPAI working groups and recently participated in the HPAI Roundtable which brought together all relevant departments to discuss their roles and contributions in the event of an AI detection in Queensland.

Poultry meat survey

Safe Food has completed its microbiological verification survey of primary processing facilities for poultry meat in Queensland. The preliminary results have been correlated with the previous survey results and data provided by poultry processors through Safe Food's CIMS and have been shared with the poultry meat industry.

As well as facilitating the consideration of long-term trends regarding both poultry meat and industry performance, the survey also provides a reliable source of information to verify food safety compliance.

Our Financials

Financial overview

In accordance with the *Financial Accountability Act 2009*, Safe Food's Chief Executive Officer has provided the Qld Audit Office with a statement of assurance that the agency's financial internal controls are operating efficiently, effectively and economically. The agency actively manages its financial risks and liabilities and has met its objectives as outlined in the strategic plan.

This overview provides a summary of Safe Food's financial performance and financial position, for the period 1 July 2024 to 30 June 2025, across the required accounting categories. The following statements detail the agency's financial activities for the financial year.

Income—where the dollars came from

Total income from operations remained consistent year on year, and slightly above budget due to ad-hoc revenue and an earlier than budgeted fee for service schedule. Income included:

- \$5.18 million (66.5%) in user charges and fees for goods and services (including annual accreditation fees, compliance audits and assessments and fee for service income)
- \$1.90 million (24.4%) from grant funding
- \$0.70 million (9.1%) from other income sources (including interest on cash reserves held + ad-hoc revenue)

Expenses—where the dollars were spent

Total operating expenses also remained consistent year on year; employee expenses were under budget due to extended leave taken and delays in staff replacement. Expenses summary is:

- \$4.82 million (66.2%) in employee expenses
- \$1.64 million (22.6%) for supplies and services (including outsourced service delivery arrangements, and general administration costs over the categories of computer/information technology, property, plant and equipment, field vehicles and travel)
- \$0.73 million (10.0%) in depreciation and amortisation expenses
- \$0.05 million (0.7%) in finance/borrowing costs
- \$0.04 million (0.5%) in other expenses (audit fees and impairment losses).

Financial Category	2024-2025 Actual	2023-2024 Actual
Statement of comprehensive income		
Total income	7,783,139	7,246,263
Less: total expenses	7,277,550	7,127,384
Operating result	505,589	118,879

Financial Category	2024-2025 Actual	2023-2024 Actual
Statement of financial position		
Total assets	12,629,957	12,626,797
Total liabilities	2,191,909	2,694,338
Net assets (equity)	10,438,047	9,932,459

Equity—what we are worth

Equity represents net worth, which is calculated by 'what we own' (total assets of \$12.63 million) less 'what we owe' (total liabilities of \$2.19 million). As at 30 June 2025, the agency's equity was \$10.44 million.

Assets—what we own

The agency's assets are comprised of cash, plant and equipment, right-of-use assets (our leased office space), receivables (trade debtors) and other assets (prepayments). The agency's assets remained stable, as budgeted.

Liabilities—what we owe

At 30 June 2024, the agency held liabilities for accrued employee expenses, lease liabilities and payables (trade creditors). The agency's liability total maintained its budgeted downward trend reflecting the amortisation of our property (leased office space).



Safe Food Production Queensland Statement Of Comprehensive Income For the Year Ended 30 June 2025

	Note	2025	2024
INCOME FROM CONTINUING OPERATIONS		\$	\$
User charges and fees	B1-1	5,179,215	4,834,338
Grants and contributions	B1-2	1,900,000	1,900,000
Interest	B1-3	531,112	502,724
Other revenue	B1-4	172,812	9,201
<i>Total income from continuing operations</i>		7,783,139	7,246,263
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	B2-1	4,819,293	4,865,258
Supplies and services	B2-2	1,642,643	1,578,508
Finance/ Borrowing Costs	B2-3	48,428	54,723
Depreciation and amortisation	B2-4	727,696	593,319
Other expenses	B2-5	39,491	35,576
<i>Total expenses from continuing operations</i>		7,277,550	7,127,384
OPERATING RESULT FOR THE YEAR		505,589	118,879
TOTAL COMPREHENSIVE INCOME		505,589	118,879

The accompanying notes form part of these financial statements

Safe Food Production Queensland Statement Of Financial Position As at 30 June 2025

	Note	2025	2024
CURRENT ASSETS		\$	\$
Cash and cash equivalents	C1	11,183,903	10,650,657
Receivables	C2	322,646	272,563
Other Assets	C3	161,414	164,502
Total Current Assets		11,667,963	11,087,722
NON-CURRENT ASSETS			
Property, plant and equipment	C4	253,194	416,475
Right-to-use assets	C5-1	708,800	1,114,987
Other Assets	C3	0	7,614
Total Non-Current Assets		961,994	1,539,075
TOTAL ASSETS		12,629,957	12,626,797
CURRENT LIABILITIES			
Payables	C6	237,248	235,223
Accrued employee benefits	C7	371,417	321,801
Provisions	C8	691,858	685,085
Lease liabilities	C5	679,761	635,334
Total Current Liabilities		1,980,284	1,877,444
NON-CURRENT LIABILITIES			
Lease liabilities	C5	211,625	816,894
Total Non-Current Liabilities		211,625	816,894
TOTAL LIABILITIES		2,191,909	2,694,338
NET ASSETS		10,438,048	9,932,459
EQUITY			
Accumulated Surplus		10,438,048	9,932,459
TOTAL EQUITY		10,438,048	9,932,459

The accompanying notes form part of these financial statements



Safe Food Production Queensland
Statement Of Changes in Equity
For the year ended 30 June 2025

	2025	2024
	\$	\$
Balance as at 1 July	9,932,459	9,813,580
Total comprehensive income for the year	505,589	118,879
BALANCE AS AS 30 JUNE	10,438,048	9,932,459

The accompanying notes form part of these financial statements

Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2025

	Note	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Inflows			
User charges and fees		5,127,587	4,846,623
Government contributions		1,900,000	1,900,000
Interest		532,656	575,249
GST input tax credits from ATO		234,979	295,962
GST collected from customers		133,928	103,385
Other		172,812	9,201
Total Inflows		8,101,963	7,730,420
Outflows			
Employee expenses		(4,722,339)	(4,832,574)
Supplies and services		(1,615,912)	(1,635,454)
Finance/Borrowing costs		(41,654)	(49,890)
GST paid to suppliers		(234,979)	(235,851)
GST remitted to the ATO		(133,928)	(177,872)
Other		(100,834)	(90,335)
Total Outflows		(6,849,646)	(7,021,977)
Net cash provided by operating activities	CF-1	1,252,316	708,443
CASH FLOWS FROM INVESTING ACTIVITIES			
Outflows			
Payments for property, plant and equipment		(30,640)	0
Net cash used in investing activities		(30,640)	0
CASH FLOWS FROM FINANCING ACTIVITIES	CF-2		
Outflows			
Lease payments (net of finance costs)		(688,431)	(579,700)
Net cash used in financing activities		(688,431)	(579,700)
Net increase in cash and cash equivalents held		533,246	128,743
Cash and cash equivalents – opening balance		10,650,657	10,521,914
Cash and cash equivalents – closing balance	C1	11,183,903	10,650,657

The accompanying notes form part of these financial statements



Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2025

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

	Note	2025	2024
		\$	\$
Operating Surplus		505,589	118,879
<i>Non-Cash items included in operating result:</i>			
Depreciation and amortisation expense-owned assets		193,920	97,509
Depreciation and amortisation expense- leased assets		533,776	495,810
Increase/(decrease) in Provision-Lease Restoration		6,773	4,833
<i>Change in assets and liabilities</i>			
(Increase) / decrease in receivables		(50,084)	86,380
(Increase) / decrease in other assets		10,702	41,845
Increase / (decrease) in payables		2,024	(169,496)
Increase/(decrease) in accrued employee benefits		49,616	32,683
Net cash from operating activities		1,252,316	708,443

CF-2 Changes in liabilities arising from financing activities

	Note	2025	2024
		\$	\$
Lease Liabilities	C5		
Opening balance		1,452,228	1,893,233
<i>Non-cash changes</i>			
Remeasurements		55,611	0
New Leases Acquired		71,977	138,695
Finance charges (repayment allocation)		41,654	49,890
<i>Cash flows</i>			
Cash repayments		(730,085)	(629,591)
Closing balance		891,386	1,452,228

The accompanying notes form part of these financial statements

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

SECTION 1

ABOUT THE AGENCY AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

Safe Food Production Queensland was established as a Statutory Body under the *Food Production (Safety) Act 2000* (FPS Act).

The head office and principal place of business of Safe Food Production Queensland (Safe Food) is 138 Juliette Street, Greenslopes, Queensland 4120.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

Safe Food has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

Safe Food is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note E3.

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2023-2024 financial statements.

Current / non current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Agency does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENT FOR ISSUE

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



Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

A1-5 BASIS OF MEASUREMENT

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

Historical Cost

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

A2 OBJECTIVES OF THE AGENCY

The objective of Safe Food is to work in partnership with industry and with its co-regulatory partners Queensland Health, the Department of Primary Industries (DPI) and Food Standards Australia and New Zealand (FSANZ) to ensure Queensland's food production systems comply with national food safety standards and deliver safe and suitable food.

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2025	2024
	\$	\$
Accreditation fees	3,645,281	3,633,590
Application fees	196,488	182,477
Audit fees	1,298,709	990,256
Fee for service income	38,737	28,015
Total	5,179,215	4,834,338

Accounting Policy - User charges and fees

User charges and fees controlled by Safe Food are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. User charges and fees are recognised in full as revenues when invoices for the related services are issued.

Audit Fees are all chargeable compliance activities undertaken by the agency, being on-site audits, assessments of supplied documents, data monitoring, and any other activity required to verify compliance with the business's approved food safety program.

Accreditations are considered short term licences, and the individual transaction fees are of low value. Revenue for licences are recognised when performance obligations are satisfied, in line with the revenue recognition model detailed in AASB 15 *Revenue from Contracts with Customers*. The performance obligation is the grant of an accreditation and, as such the revenue is recognised upon receipt.

B1-2 GRANTS AND CONTRIBUTIONS

	2025	2024
	\$	\$
Department of Primary Industries (DPI)	1,900,000	1,900,000

Accounting Policy - Grants and contributions

Grants and contributions arise from transactions that are non-reciprocal in nature.

Where an agreement is enforceable and contains sufficiently specific performance obligations, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred as unearned revenue (contract liability) and recognised as or when the performance obligations are satisfied.

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

B1-3 INTEREST REVENUE

	2025	2024
	\$	\$
Interest earned on bank account	531,112	502,724

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

Accounting Policy - Interest revenue

Interest revenue is derived from the agency's cash deposits held at bank or in term deposits and is dependent on the interest rates offered. Interest revenue is calculated using the effective interest method and recognised at the end of each reporting period.

B1-4 OTHER REVENUE

	2025	2024
	\$	\$
Other revenue	172,812	9,201

Accounting Policy - Other revenue

Other revenue relates to ad-hoc services provided by Safe Food under a contract basis and is assessed in line with AASB 15's revenue recognition model.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2025	2024
	\$	\$
Employee Benefits		
Wages and salaries	3,607,707	3,657,461
Annual leave expense	388,621	372,504
Long service leave levy payable	102,271	104,622
Employer superannuation contributions	500,289	509,543
Other	205,276	206,754
Employee Related Expenses		
Recruitment Costs	0	1,948
Workers' compensation	15,129	12,426
Total	4,819,293	4,865,258

Accounting Policy - Wages and Salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the agency expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting Policy - Annual Leave

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees, up to balance date, having regard to future rates of pay and on-costs. Annual leave entitlements are provided for at their nominal value.

Accounting Policy - Sick Leave

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

Accounting Policy - Long Service Leave

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

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

Accounting Policy - Superannuation

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

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

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

Accounting Policy - Workers' Compensation Premium

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

Key management personnel and remuneration disclosures are detailed in Note E1.

B2-2 SUPPLIES AND SERVICES

	2025	2024
	\$	\$
Administration expenses	108,798	126,881
Advertising and conference costs	19,232	18,094
Communication costs	37,547	37,012
Computer costs	401,878	311,188
Contracting & professional services	740,279	722,301
Legal costs	2,795	35,772
Motor vehicle costs	44,352	65,606
Property, plant and equipment costs	166,839	145,264
Travel costs	59,474	61,410
Lease expenses	61,343	54,759
Other	106	223
Total	<u>1,642,643</u>	<u>1,578,508</u>

Accounting Policy - Lease expenses

Lease expenses under supplies and services include lease rentals for short-term leases, leases of low value assets and variable lease payments. Refer to Note C5 for breakdown of lease expenses and other lease disclosures.



Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

B2-3 FINANCE / BORROWING COSTS

	2025	2024
	\$	\$
Interest on lease liabilities	41,654	49,890
Finance costs - provisions	Note C8 6,773	4,833
Total	48,428	54,723

Accounting Policy - Finance/borrowing costs

Finance costs are recognised as an expense in the period in which they are incurred.

Finance costs include amortisation of discounts or premiums relating to borrowings and provisions.

No borrowing costs are capitalised into qualifying assets.

B2-4 DEPRECIATION AND AMORTISATION

	2025	2024
	\$	\$
Depreciation - plant and equipment	Note C4-1 193,920	97,509
Depreciation – right-of-use assets	Note C5-1 533,776	495,810
Total	727,696	593,319

B2-5 OTHER EXPENSES

	2025	2024
	\$	\$
Impairment of trade receivables	Note C2-1 4,309	3,208
<i>Auditors' remuneration</i>		
Queensland Audit Office - external audit services*	32,500	26,050
SPS Audit (QLD) Pty Ltd - internal audit services	2,682	6,318
Total	39,491	35,576

*Total audit fee quoted by Queensland Audit Office relating to the 2024-2025 financial statements is \$32,500 GST exclusive (2023-2024: \$26,050).

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2025	2024
	\$	\$
Cash at bank	11,183,892	10,650,647
Deposits at call	11	10
Total	11,183,903	10,650,657

Accounting Policy - Cash and Cash Equivalents

For the purpose of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June 2025 as well as deposits at call with financial institutions.

C2 RECEIVABLES

	2025	2024
	\$	\$
Trade debtors	251,255	215,745
Less: Allowance for impairment loss	Note C2-1 (7,501)	(5,090)
	<u>243,754</u>	<u>210,655</u>
Long Service Leave Claims Receivable	37,175	18,495
Other debtors	41,717	43,413
	<u>78,892</u>	<u>61,907</u>
Total	322,646	272,563

Accounting Policy - Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/ contract price. Settlement of these amounts is required within 14 days from invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. Bad debts are written off in the period in which they are recognised. All known bad debts were written off as at 30 June 2025.

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy - Impairment of Receivables

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the agency's debtors, along with relevant industry and statistical data where applicable.

Where the Agency has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 90 days past due and the Agency has ceased enforcement and collection activities. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

The amount of impairment losses recognised for receivables is disclosed in Note B2-5.

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

Disclosure - Credit Risk Exposure of Receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the Agency's receivables.

The agency uses a provision matrix to measure the expected credit loss on trade and other debtors. Loss rates are calculated separately by grouping of customers with similar loss patterns.

The calculations reflect historically observed default rates calculated using credit losses experienced on past sales transactions since 1 January 2009, calculated by calendar year to reflect the agency's audit cycle. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For Safe Food, change in the business activity (for example, ceased trading) is determined to be the most relevant forward-looking indicator for receivables. Actual credit losses since 1 January 2009 have been correlated and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

	2025			2024		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
Aging	\$	%	\$	\$	%	\$
Current	144,819	0.37%	(532)	167,599	0.40%	(670)
1 to 30 days overdue	75,860	1.17%	(885)	32,003	1.22%	(390)
31 to 60 days overdue	11,616	3.86%	(448)	8,993	4.03%	(362)
61 to 90 days overdue	12,970	9.73%	(1,262)	1,124	10.01%	(113)
> 90 days overdue	4,411	18.63%	(822)	4,176	19.13%	(799)
Unapplied Credit Amounts	(1,972)		0	(905)	0.00%	0
Known impairment (in process)	3,552	100.00%	(3,552)	2,755	100.00%	(2,755)
Total	251,255		(7,501)	215,745		(5,090)

Disclosure - Movement in the allowance for impairment loss

	2025	2024
	\$	\$
Loss allowance at start of year	(5,090)	(3,117)
(Increase) decrease in allowance recognised in the operating result	(4,309) Note B2-5	(3,208)
Amounts written-off during the year	1,898	1,235
Loss allowance as at end of year	(7,501)	(5,090)

Gross receivables for the 2024-2025 financial year reflect the agency's return to its preferred audit schedule. Our audit teams have been able to complete a large percentage of scheduled audits prior to 30 June. Debt management remains an agency focus for the remainder of the calendar year.

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

C3 OTHER ASSETS

	2025	2024
	\$	\$
Prepayments - current	161,414	164,502
Prepayments - non current	0	7,614
Total	161,414	172,116

Accounting Policy - Prepayments

Other assets (Prepayments) are amounts over \$1,000, paid in advance of service provision. Amounts are recorded at invoice value (ex GST) and expensed over the period covered for the service provided.

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	2025	2024
	\$	\$
Plant and equipment - at cost	826,639	915,662
Less: Accumulated depreciation	(573,445)	(499,188)
Carrying amount at end of year	253,194	416,475
<i>Represented by movements in carrying amount</i>		
Carrying amount at start of year	416,474	306,727
Additions	30,640	207,257
Depreciation	Note B2-4 (193,920)	(97,509)
Carrying amount at end of year	253,194	416,474

C4-2 RECOGNITION AND ACQUISITION

Accounting Policy - Recognition

Basis of capitalisation and recognition thresholds

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

Plant and Equipment \$5,000

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

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the Agency. Subsequent expenditure is only 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.

Accounting Policy - Cost of Acquisition

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.

Safe Food Production Queensland

Notes to the Financial Statements

For the year ended 30 June 2025

C4-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy - Measurement Using Historical Cost

Plant and equipment is measured at historical cost in accordance with the 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.

C4-4 DEPRECIATION EXPENSE

Accounting Policy - Depreciation Expense

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the agency.

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

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

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

Depreciation Rates

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	Rate %
<i>Plant and Equipment</i>	
Computer Hardware	33.3
Motor Vehicles	20.0 - 50.0
Other Plant and Equipment	20.0 - 33.0
Leasehold Improvements	9.76 - 28.3

C4-5 IMPAIRMENT

Accounting Policy - Impairment

Indicators of impairment and determining recoverable amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the Agency determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.

Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use subject to the following:

- For non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the asset's fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

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 class to the extent available. Where no revaluation surplus is available in respect of the class asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

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

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

For assets measured at cost, impairment losses are reversed through income.

C5 LEASES

C5-1 LEASES AS LESSEE

Right-of-use assets	2025			2024		
	Property	Motor Vehicles	Total ROU Assets	Property	Motor Vehicles	Total ROU Assets
	\$	\$		\$	\$	
Carrying amount at the start of the financial year	954,880	160,107	1,114,987	1,379,143	92,958	1,472,101
Additions		71,977	71,977	0	138,695	138,695
Remeasurement *	57,969	(2,357)	55,611			0
Depreciation Note B2-4	(426,404)	(107,372)	(533,776)	(424,263)	(71,546)	(495,810)
Carrying amount at the end of the financial year	586,445	122,355	708,800	954,880	160,107	1,114,987

* An audit carried out by the Lessor on Safe Food's head office lease identified a discrepancy in how the annual rent increases were applied when considering clause 14 of the lease, i.e. 'the rent shall be increased y 3.5% or CPI (whichever the greater) on each anniversary of the Lease Commencement Date'. As of 1 April 2022, a fixed increase of 3.5% was incorrectly applied by the Lessor instead of the Brisbane CPI.

This resulted in an adjustment to the Lease Liability and corresponding revaluation of the Right-of-Use asset. The revaluation will impact depreciation expense for the Right of Use asset until lease completion in September 2026.

Lease liabilities	2025			2024		
	Property	Motor Vehicles	Total Lease Liability	Property	Motor Vehicles	Total Lease Liability
	\$	\$		\$	\$	
Current	599,567	80,195	679,761	548,390	86,944	635,334
Non-current	156,681	54,944	211,625	738,212	78,682	816,894
Carrying amount at the end of the financial year	756,247	135,139	891,386	1,286,602	165,626	1,452,228



Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

Accounting Policy - Leases as lessee

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets are subsequently depreciated over the lease term and are subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indexes/rates or a change in lease term.

The agency has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expense on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the agency is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

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

Where measuring the lease liability, the agency uses its incremental borrowing rate as the discount rate where the interest rate implicit in the leases cannot be readily determined, which is the case for all the agency's leases. To determine the incremental borrowing rate, the agency uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Property	The agency leases office space under a commercial lease with an initial expiry date of 30 September 2026. Lease payments are subject to a minimum increase of 3.5% each year or the ABS CPI rate as of 31 March, whichever is the greater.
Motor Vehicles	The agency leases motor vehicles for terms ranging from 24 to 60 months under commercial lease arrangements. Vehicle leases cover all insurance and registration renewals for the term of the agreement.
Plant and Equipment	<p>The agency routinely enters into leases for plant and equipment including office equipment and IT equipment.</p> <p>These leases are categorised as procurement of services rather than as leases as the suppliers have substantive substitution rights over the assets. The Photocopier Lease has a variable component that depends on the volume of usage. The usage-based payments are recognised as lease expenses in Note B2-2 when incurred. They are not expected to vary materially from year to year.</p>

(ii) Amounts recognised in profit or loss

	2025	2024
	\$	\$
Interest expense on lease liabilities	41,654	49,890
Breakdown of 'Lease-related expenses' included in Note B2-2		
- Expenses relating to equipment services (operating lease expenses)	61,343	54,759
- Expenses relating to short-term leases (vehicle)	10,465	30,217
Total cash outflow for leases	113,462	134,867

C6 PAYABLES

	2025	2024
	\$	\$
GST receivable	(75,871)	(85,046)
GST payable	72,543	71,465
FBT payable	4,025	4,646
Net (receivable) payable to ATO	697	(8,935)
Trade creditors	188,574	244,158
Other creditors	21,513	0
Long Service Leave Payable	26,463	0
	236,550	244,158
Total	237,248	235,223

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase / contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 14 or 30 day terms.

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

C7 ACCRUED EMPLOYEE BENEFITS

	2025	2024
	\$	\$
Current accrued employee benefits	371,417	321,801
Total	371,417	321,801

Accounting Policy - Accrued Employee Benefits

Accrued employee benefits encompasses provisions for annual leave and leave loading, held by the agency until leave is taken. Long service leave is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. Any long service leave accrued by the agency is remitted to the whole-of-government fund at the end of each quarter, see Note C6.

C8 PROVISIONS

	2025	2024
	\$	\$
Restoration costs		
Current	691,858	685,085
Total	691,858	685,085

	2025	2024
	\$	\$
Movement		
Balance as at 1 July	685,085	472,996
Additional provision made	6,773	4,833
Additional Make Good Asset	0	207,257
Carrying amount at end of year	691,858	685,085

Accounting Policy - Provisions

Provisions are recorded when the agency has present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

This provision relates to building restoration costs incurred as part of the Agency's property lease. Safe Food has an obligation to "Make Good" or restore its leased office space to the building's original state as at the commencement of the lease, removing all fit-out and furnishings at the Agency's expense.

Key Estimates and Judgements: For the 2023-2024 financial year, Make Good Provision was increased in line with CPI rates, acknowledging the unusual increase in labour and material costs within the construction industry at that time. For the 2024-2025 financial year, the expected Make Good was again reviewed pending the lease expiry in September 2026 with no further change deemed necessary.

During 2025-2026, this Provision will be reviewed to ensure the Make Good Provision reflects current economic and industry trends.

The provision has been discounted using a rate that reflects current market assessment and risks specific to the liability.

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

SECTION 4

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the agency becomes party to the contractual provisions of the financial instrument. The agency has the following categories of financial assets and financial liabilities:

Category		2025	2024
Financial Assets at amortised cost		\$	\$
Cash and cash equivalents	Note C1	11,183,903	10,650,657
Receivables	Note C2	322,646	0
Total		11,506,549	10,923,220
Financial Liabilities at amortised cost		\$	\$
Payables	Note C6	210,784	235,223
Lease liabilities	Note C5-1	891,386	1,452,228
Total		1,102,171	1,687,452

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

D1-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

Financial risk management is implemented pursuant to Government and Safe Food policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of Safe Food.

Safe Food's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit risk	The risk that the agency may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The agency is exposed to credit risk through its trading in the normal course of business, particularly in respect of its receivables (Note C2).
Liquidity risk	The risk that the agency may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	Safe Food is exposed to liquidity risk through its trading in the normal course of business, particularly in respect of its payables (Note C6).



Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

Market risk	<p>The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p>Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The agency does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>The agency is exposed to interest rate risk through its leases (Note C5), and cash deposited in interest bearing accounts (Note C1).</p>
-------------	--	---

(b) Risk measurement and management strategies

Safe Food measures risk exposure using a variety of methods as follows -

Risk Exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis	The agency manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring all funds owed are paid on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Cash flow management	Liquidity risk is managed on an ongoing basis by ensuring funds are readily available for day to day operations. This is achieved by investing available cash funds in at call deposit accounts and ensuring Safe Food holds minimum levels of cash to ensure sufficient funds are available to meet employee and supplier obligations as they fall due.
Market risk	Interest rate sensitivity analysis	The agency does not undertake any hedging in relation to interest risk and manages its risk as per the agency's liquidity risk management strategy articulated in the agency's Financial Management Practice Manual.

D1-3 CREDIT RISK DISCLOSURES

Credit risk management practices

The agency considers financial assets, being trade receivables (Note C2), that are over 30 days past due to have increased credit risk, and measures the loss allowance of such assets at lifetime expected credit losses.

The agency typically considers a trade receivable to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the agency is unlikely to receive the outstanding amounts in full. No collateral is held as security and no credit enhancements relate to financial assets held by Safe Food.

The agency's write off policy is disclosed in Note C2-1.

Credit risk exposure

Credit risk exposure relating to receivables is disclosed in Note C2-1.

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

D1-4 LIQUIDITY RISK

The following table sets out the liquidity risk of financial liabilities held by the agency. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

	2025 - Contractual maturity			2024 - Contractual maturity		
	< 1 year	1 - 5 years	> 5 years	< 1 year	1 - 5 years	> 5 years
Financial liabilities	\$	\$	\$	\$	\$	\$
Payables	237,248	0	0	235,223	0	0
Lease liabilities	697,972	215,678	0	670,868	833,983	0
Total	935,220	215,678	0	906,091	833,983	0

D2 CONTINGENCIES

A bank guarantee (security deposit) was provided in 2016 for Head Lease arrangement from the Commonwealth Bank. The amount guaranteed is \$231,000 (equivalent to 6 months rent). There are no known contingent assets or liabilities for 2024-2025 (2023-2024: Nil).

D3 COMMITMENTS

Lease commitments

At 30 June 2025, Safe Food had the following operating lease commitments attributed to short term and low value leases. These amounts are inclusive of GST and are due for payment as follows:

	2025	2024
	\$	\$
Not later than 1 year	4,712	1,553
Later than 1 year but not later than 5 years	16,101	
Total	20,813	1,553

D4 EVENTS AFTER THE BALANCE DATE

There have been no known material post balance date events.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards with future commence dates are either not applicable to Safe Food's activities, or have no material impact on the Agency.

Safe Food Production Queensland

Notes to the Financial Statements

For the year ended 30 June 2025

SECTION 5

OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Safe Food during 2023-2024 and 2024-2025.

Position	Position Responsibility
Safe Food's Board of Directors (Chair + 4 Directors)	<p>Safe Food is directly accountable to an expertise-based Board, who provide strategic direction to the agency.</p> <p>The Board reports to the Minister for Primary Industries, and ensures the effectiveness of planning processes and governance practices and the integrity of reporting systems. It is also responsible for ensuring the organisation operates according to sound financial management principles and practices.</p> <p>The Board maintains an overview of the administration and policies of the organisation, but has no direct management responsibility, nor does it play a regulatory role.</p> <p>April 2025 saw a change in Safe Food's Board of Directors, with the long-standing chair retiring, and a new Director appointed.</p>
Chief Executive Officer	Responsible for managing the affairs of the agency and advising the Board of the performance of the agency.
Director, Verification & Compliance	Provide leadership in organising and executing verification and compliance by investigative and monitoring activities across the regulatory functions administered by Safe Food.
Director, Policy & Engagement	Provide leadership in the implementation of the corporate and strategic plans in respect of policy development, the communications strategy, stakeholder engagement and analysis of issues and trends with an impact on regulatory functions of Safe Food.
Director, Governance & Commerce	Provide leadership in the implementation of the Program of Work to deliver the future operating model of Safe Food, develop change management strategies and governance practices with a focus on organisational performance, and deliver the workforce and workplace strategy that best aligns with Safe Food's future operating model.

Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2025

Remuneration Policies

The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

- a) salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a key management person;
- b) Non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

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

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.

Key executive management do not receive performance payments.

Remuneration Expenses

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

1 July 2024 - 30 June 2025	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Board Director, Chair	1,950		0	224	0	2,174
Board Director, external	4,425	2,469	0	509	0	7,402
Board Director, external-ceased	1,500	342	0	173	0	2,015
Board Director, external-new	1,750	0	0	201	0	1,951
Board Director, DPI Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	297,354	0	7,621	35,937	0	340,912
Director, Verification & Compliance	182,231	4,046	4,728	24,613	0	215,617
Director, Policy & Engagement	150,911	5,097	3,911	20,832	0	180,751
Director, Governance & Commercial	152,468		3,953	18,389	0	174,810

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

1 July 2023 - 30 June 2024	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Board Director, Chair	1,950	24	0	215	0	2,188
Board Director, external	4,900	781	0	539	0	6,220
Board Director, external	7,000	408	0	770	0	8,178
Board Director, DPI Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	247,045	0	6,334	32,705	0	286,084
Director, Verification & Compliance	168,950	8,671	4,381	22,013	0	204,015
Director, Policy & Engagement	153,730	12,502	3,951	20,497	0	190,681

E2 RELATED PARTY TRANSACTIONS

Transactions with other Queensland-controlled entities

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue (Note B1-2) in the year in which Safe Food obtains control over them (control is generally obtained at the time of receipt).

Corporate Administration Agency provided payroll services to Safe Food totalling \$48,828 for 2024-2025 (\$50,643 for 2023-2024). Payroll tax totalling \$181,702 was paid to the Office of State Revenue (2023-2024: \$181,657). These amounts are expensed in Supplies and Services and Employee Expenses (Note B2).

E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting Standards Applied for the First Time

Safe Food did not change any of its accounting policies during 2024-2025. Australian Accounting Standard changes applicable for the first time have had minimal effect on the agency's financial statements.

Accounting Standards Adopted Early

No Australian Accounting Standards have been adopted early for 2024-2025.

E4 TAXATION

Safe Food is a State body as defined under the Income Tax Assessment Act 1936 and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by Safe Food. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C6).

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2025

E5 CLIMATE RISK DISCLOSURE

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the agency, has published a wide range of information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate> and <https://www.energyandclimate.qld.gov.au/climate>.

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

Safe Food Production Qld - Accounting Estimates and Judgement - Climate Related Risks

The agency considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgments identified include the potential for changes in asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

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

The agency continues to monitor the emergence of material climate-related risks that may impact the financial statements of the agency, directives from Government or Queensland Treasury.



Safe Food Production Queensland

Management Certificate

For the year ended 30 June 2025

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements.

In accordance with section 62(1)(b) of the Act we certify that in our opinion:

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

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

E Homer
Chair
27 August 2025

J Dodds
CEO
27 August 2025



INDEPENDENT AUDITOR'S REPORT

To the Board of Safe Food Production Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Safe Food Production Queensland.

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

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 identified above 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 entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

*[If the auditor's report **does not include** a Key Audit Matters section]:*
https://www.auasb.gov.au/auditors_responsibilities/ar4.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.



Lisa Fraser
as delegate of the Auditor-General

29 August 2025
Queensland Audit Office
Brisbane

Compliance Checklist

Target Group Data		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 3
Accessibility	Table of contents Glossary	ARRs – section 9.1	Page 5
	Public availability	ARRs – section 9.2	Page 4
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 4
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 4
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 4
General information	Introductory Information	ARRs – section 10	Page 6-8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 9, 22-28
	Agency objectives and performance indicators	ARRs – section 11.2	Page 9, 22-28
	Agency service areas and service standards	ARRs – section 11.3	Page 14
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 29
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 18
	Executive management	ARRs – section 13.2	Page 17
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 20
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 20
	Queensland public service values	ARRs – section 13.6	Page 20



Target Group Data		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 17
	Audit committee	ARRs – section 14.2	Page 17
	Internal audit	ARRs – section 14.3	Page 17
	External scrutiny	ARRs – section 14.4	(auditors report)
	Information systems and recordkeeping	ARRs – section 14.5	Page 21
	Information Security attestation	ARRs – section 14.6	N/A
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 19
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 19
Open Data	Statement advising publication of information	ARRs – section 16	Page 20
	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	N/A
	Charter of Victims' Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	N/A
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 56
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 57

Glossary

Accreditation

The legal instrument that authorises the production and/or processing of primary produce under the *Food Production (Safety) Act 2000*.

Application

An application for accreditation includes the prescribed fee, a description of the activities carried out or proposed to be carried out by the applicant in connection with the production of primary produce, and a copy of their food safety program or management statement.

Assessment

A conversation and observation-based intervention method (verification) designed to assess the level of food safety awareness, provision and commitment that exists within a business, as an indicator of sustained compliance.

Audit

A systematic, independent, official examination of evidence that is evaluated objectively to 'call to account' the holder of accreditation for their food safety obligations.

Baseline

An initial set of measurements and observations that identify the most appropriate food safety interventions of a system.

Compliance

When a person or food business is operating within the regulatory requirements that apply to the activity in which they are engaged and in keeping with the baseline for that activity.

Data sharing arrangement

Arrangements with a business to provide regular and timely indicators of production system performance. Indicators are drawn from food safety baselines and may include industry agreed upon targets.

Food Production (Safety) Act 2000

The *Food Production (Safety) Act 2000* is the legislation under which Safe Food operates.

The Act aims to ensure that the production of primary produce is carried out in a way that:

- Makes primary produce fit for human or animal consumption and maintains food quality.
- Provides for food safety measures for the production of primary produce consistent with other State laws relating to food safety.

Food safety program

A general term referring to any documented risk-based food safety management system, including legislated food safety programs.

FSANZ

Acronym: Food Standards Australia New Zealand, sometimes referred to as "the bi-national system."

Implementation Subcommittee for Food Regulation (ISFR)

ISFR is a subcommittee of the Food Regulation Standing Committee established to ensure the implementation and enforcement of food standards is consistent across Australia and New Zealand.

Inspection

A formal or official viewing or examination of activities conducted by a business as part of their accreditation with Safe Food.

Management statement

A document prepared by an individual or business outlining their business activities and how they control the food safety risks in their business.

Monitoring

Includes, but is not limited to, a method used to check, observe, or record the operation of a food business.

Penalty infringement notice (PIN)

Tickets issued for an alleged food safety infringement or misconduct, accompanied by a fine. PINs can be issued by Safe Food to both accredited and unaccredited businesses.

**Preferred supplier arrangement (PSA)**

A formal agreement between primary producers and a single processor when the named producer supplies all their produce to one processor. The processor oversees the grower's practices according to their management statement, and the grower is accredited at no additional cost.

Processor

A processor is a person who undertakes processing activities as defined under the *Food Production (Safety) Act 2000*.

Producer

A producer is a person who undertakes primary production activities as defined under the *Food Production (Safety) Act 2000*.

Risk

In relation to food safety, a measure of the probability that a particular activity will result in unsafe or unsuitable food.

Service level agreement

An agreement between Safe Food and another party that aims to support Safe Food to meet best regulatory practice principles such as alternative methods of compliance, recognition of other systems or shared data arrangements.

Supply chain

A series of steps or processes from the point of harvest or production through to the consumer. The supply chain can vary in length according to activities, time and travel distance.

Surveillance

Surveillance activities test and prove the effectiveness of food safety controls and scan the food supply chain for new, unmanaged food safety risks.

Survey

Planned sampling activities regarding food production systems and supply chains. Surveys may include the use of food sampling, environmental sampling and questionnaires.

Verification

Evaluation and monitoring to determine compliance of a food safety program with the Food Standards Code or appropriate regulation.

