

Queensland: Implementation Plan and Performance Report (Plan) - 2025

Preschool Reform Agreement – 2022 to 2025

This Plan covers:

- the implementation activities for the period 1 January 2025 to 31 December 2025 (Tables 2 – 4);
- the performance report for the period 1 January 2025 to 31 December 2025 (Annex 1 and 2).

PART 1: PRELIMINARIES

1. This Plan is a schedule to the Preschool Reform Agreement 2022 – 2025 (the Agreement) and should be read in conjunction with the Agreement. This Plan covers the period from 1 January 2025 to 31 December 2025.
2. The Agreement reaffirms a national commitment to provide universal access to, and improved participation by, children in quality preschool programs in the year before full-time school (YBFS), with a focus on Aboriginal and Torres Strait Islander children and disadvantaged children. These programs should be delivered in a manner that meets the needs of children, parents and communities at a cost which does not present a barrier to participation.
3. The objective of the Agreement is to facilitate children's early learning and development and transition to school by maintaining universal access to quality preschool programs for all children, improving participation in preschool programs and maximising the benefit of the preschool year by improving outcomes for children.
4. The Agreement supports the delivery of 15 hours a week, or 600 hours a year of quality preschool programs, by a degree qualified early childhood teacher for all children, regardless of the setting in which programs are delivered, in the year before school.
5. The Agreement has a focus on improving preschool participation and outcomes including for Aboriginal and Torres Strait Islander children and disadvantaged children.
6. This Plan is the fourth of four annual implementation plans that build on each other to deliver the reforms outlined in the Agreement.

PART 2: TERMS AND DEFINITIONS OF THIS PLAN

7. This Plan will commence as soon as it is agreed between the Commonwealth of Australia, represented by the Minister for Early Childhood Education, and the State of Queensland, represented by their Minister for Education and the Arts.
8. As a schedule to the Agreement, the purpose of this Plan is to provide the public with an indication of how the State of Queensland demonstrates its capacity to achieve and deliver the outcomes of the Agreement.
9. This Plan will cease on completion of the final performance reporting and the processing of final payments against the performance benchmarks or milestones set out within it for 2025.
10. This Plan may be varied by written agreement between the Commonwealth and the responsible State Minister.
11. The Parties to this Plan do not intend any of the provisions to be legally enforceable. However, that does not lessen the Parties' commitment to the Plan and its full implementation.

PART 3: FUNDING CONTRIBUTION

Commonwealth Funding Contributions

12. The Commonwealth's estimated total financial contribution to the State of Queensland is set out in Tables 1a (program year) and 1b (financial year) of the Agreement.
13. However, the Commonwealth's financial contribution in individual program years is adjusted in accordance with the notes to Tables 1a and 1b of the Agreement. Consistent with the agreed adjustment process, the final amounts for 2025 are set out in **Table 1**.
14. **Table 1** does not include funding for children who repeat the YBFS. This funding will be calculated and paid in arrears per Appendix A.1 to the Agreement.
15. The Commonwealth contribution can only be moved between years with the agreement of the Commonwealth Minister. This would address extraordinary circumstances only and details would be agreed in the context, noting Commonwealth Funding Follows Child requires funding is expended in the year for which it is provided.

Table 1: 2025 Commonwealth financial contribution to the State of Queensland

Category	Amount ¹
YBFS Financial Contribution	\$93,413,847
Additional funding to maintain 2021 levels	\$nil
Total Commonwealth financial contribution (excluding implementation funding)	\$93,413,847
Preschool Outcomes Measure: Trial implementation support	\$2,400,000
Total Commonwealth financial contribution (including implementation funding)	\$95,813,847

¹Figures may not add due to rounding. These figures are based on the most recent YBFS population projections estimated by Australian Bureau of Statistics (ABS) in January 2025.

16. **Table 2** shows how the State of Queensland will use Commonwealth funding to meet the objectives of the Agreement. This may include strategies to facilitate preschool attendance by children in the year before full-time school.

Table 2: Program/activities objectives and outcomes

	Program/activity	Outputs	Objectives	Outcomes	Estimated Cth funds allocated
Program year funding (Commonwealth Funding Follows Child)					
1.	Contribute to: <ul style="list-style-type: none"> Queensland Kindergarten Funding subsidies for Centre Based Day Care (CBDC) and Stand-alone Kindergarten; and State delivered kindergarten & eKindy 	Enable fee free early childhood teacher-led kindergarten programs for 15 hours per week, 40 weeks per year, across a range of settings and types.	To facilitate children's early learning and development and transition to school, by maintaining universal access to, and improving participation in, fee free, quality early childhood education programs for all children.	All children, including children experiencing vulnerability and disadvantage, have access to, and can participate in, fee free quality early childhood education programs, regardless of whether programs are delivered through schools (non-government and government), stand-alone kindergartens or CBDC.	\$89,864,121
2.	Contribute to: <ul style="list-style-type: none"> Communications/Marketing for kindergarten Promote transition from home to Kindy to school Deadly Kindies program for Aboriginal and Torres Strait Islander families Playgroups/ KindyLinQ eKindy pods Workforce Strategy & Action Plan – kindergarten initiatives Queensland Children's Hospital School in-patient kindergarten sessions 	<p>Raising awareness of the importance and value of participating in a quality kindergarten program.</p> <p>Attracting and retaining qualified early childhood teachers and educators to deliver kindergarten, supported study scholarships, capability building programs.</p>	<p>Engage with families less likely or unable to engage with kindergarten programs.</p> <p>Improve access to early childhood teachers and educators for services to deliver kindergarten programs.</p>	<p>Targeted cohorts benefit from strategies, programs and/or actions that:</p> <ul style="list-style-type: none"> facilitate kindergarten transitions, enrolment and attendance; and/or promote the value of early childhood education programs, including kindergarten; and/or lift the quality of early childhood education programs and services, including workforce; and/or improve children's outcomes; and/or positively contribute towards achieving the objectives and performance \ reporting obligations under the Preschool Reform Agreement 2022 - 2025' 	\$3,549,726
Total all programs and activities					\$93,413,847

The Queensland Kindergarten Funding (QKF) program provides subsidies to approved kindergarten providers, that comply with the Kindergarten Essentials <https://earlychildhood.qld.gov.au/fundingAndSupport/Documents/kindy-funding-guidelines.pdf>.

For services that agree to opt-in to the Queensland Government's free kindergarten initiative, the funding is to fully offset the cost to deliver approved kindergarten programs to eligible-age children by a qualified early childhood teacher for 600 hours per annum. Services that are eligible are predominantly stand-alone kindergartens and CBDC services. Eligible services claim funding for each child on a quarterly basis.

The Department of Education directly funds and delivers the following free kindergarten programs:

- State Delivered Kindergarten – in state schools located at least 40 kilometres by road from the nearest approved kindergarten, in a selected, discrete Aboriginal and Torres Strait Islander community or other selected communities where there are barriers to accessing kindergarten;
- eKindy – through the Brisbane School of Distance Education; and
- Queensland Children's Hospital School.

The estimate of the allocation of Commonwealth funding is based on enrolments of children in approved kindergarten services receiving kindergarten subsidies in 2024 (annual early childhood census). Acquittal of actual Commonwealth Funding Follows the Child expenditure will be determined from actual enrolments submitted by approved kindergarten providers during 2025 and from departmental records for enrolments in state delivered programs.

State context and funding contributions

17. Context influencing the State's delivery of preschool and investment in preschool for 2025 is covered in this section.
 - a. Queensland has made substantial progress towards universal access to kindergarten, improving from the lowest baseline nationally of 29 per cent in 2008 to exceeding its overall participation targets since 2013.
 - b. From 2024, the Queensland Government has introduced free kindergarten as part of a \$645 million investment over four years. The Government is committed to ensuring that all eligible-age children access a kindergarten program delivered by an early childhood teacher in the year before full-time school.
 - c. Free kindergarten is available where a service agrees to opt-in and meet the funding criteria. Free kindergarten applies to a program delivered by a qualified early childhood teacher for 15 hours per week and 40 weeks a year. Families accessing kindergarten in Australian Government Childcare Subsidy eligible services will receive free kindergarten for the 600 hours - annual program and may need to pay for hours of care outside the kindergarten program.
 - d. In addition to free kindergarten the Department of Education also provides funding to improve inclusiveness of services, including children with a disability, Aboriginal and Torres Strait Islanders and children from different cultures and backgrounds.

- e. Inclusion Ready subsidies are provided to all approved kindergarten providers (\$163.90 per eligible enrolled child in CBDC services and \$173.50 per child in sessional kindergartens) to invest in improvements in inclusive practices and staff capability. Sessional kindergartens also can apply for funding to support the participation of children with a suspected diagnosis or with a diagnosis of a disability through the Kindergarten Inclusion Support Scheme.
- f. A Kindergarten Inclusion Service is funded to provide access for eligible children with additional needs and improves the inclusiveness of kindergarten programs. The service is available to all funded services delivering an approved kindergarten program. Services can access universal and targeted support and advice to build educator capability and enhance the access, inclusion and outcomes of eligible children with additional needs, through Autism Queensland Limited; Down Syndrome Queensland; Hear and Say Limited; and SPELD Qld Inc.
- g. The Queensland Government provides Kindy Uplift program funding to all approved services to improve educational outcomes for children. Funding is allocated on a needs basis taking into account community characteristics that reflect educational disadvantage.
- h. Kindergarten programs are predominantly provided by the non-government sector through 1,839 CBDC services and 459 sessional kindergarten services.
- i. The Queensland Government delivers kindergarten programs where there is market failure, unique challenges experienced by families in accessing kindergarten or non-viability in geographically isolated communities. In 2025, at least 119 Kindergarten programs (State Delivered Kindergarten) will be delivered in 139 state schools or their campuses, including 31 programs in discrete Aboriginal and Torres Strait Islander remote communities.
- j. In 2024, the Queensland Government released an initiative to enable children living in discrete Aboriginal and Torres Strait Islander communities to access an extended free kindergarten program at either their local state school or early childhood service. Access to extended kindergarten hours of up to 30 hours per week is being supported under a staged implementation process. Schools and service providers are being supported to implement a delivery model aligned to the context and needs of the community. This initiative also includes Early Childhood Coordinators across 36 priority locations, to connect families and children to key health including health checks and early years services, and support children to transition positively to kindy programs and on to school.
- k. A distance education program (eKindy) is offered through the Brisbane School of Distance Education for isolated children that cannot easily access a centre-based program. Children receiving medical treatment at the Queensland Children's Hospital can also access kindergarten sessions through the Hospital School.
- l. Programs delivered directly by the Department of Education, such as State Delivered Kindergarten or eKindy, are offered at no cost to families. State Delivered Kindergarten programs ensure all children have access to a kindergarten program in the year before school, no matter where they live.

- m. The Queensland Government provides subsidies to approved kindergarten providers that meet eligibility criteria – for CBDC services-at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-long-day-care-providers> and for sessional kindergarten services at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-sessional-kindergartens>
- n. The Queensland Kindergarten Funding program provides a service that opts into free kindergarten a base per child subsidy. The subsidy for sessional kindergartens not eligible for Australian Government Child Care Subsidy (CCS) is \$4,183.10 per child and \$1,965.60 per child for CBDC services eligible for CCS. The base subsidy is to be used to cover the cost of delivering the program. A minimum of 80% of the base subsidy for CBDC must be used to improve entitlements for the ECT and up to two diploma or higher qualified educators delivering the kindergarten program.
- o. A Gap Fee Subsidy is provided for a service that opts in to free kindergarten to cover the fee component for a 15 hour per week, 40 week per year kindergarten program. The Gap Fee Subsidy for CBDC is paid after Child Care Subsidy.
- p. Service location funding is provided to over 300 sessional kindergartens and CBDC services located in outer regional, remote and very remote areas (using Australian Bureau of Statistics remoteness measure) to assist with attraction and retention of early childhood teachers. Sessional kindergartens in these areas also receive funding to assist with financial viability, based on the same subsidy rates. The subsidies are \$419.60 per child in outer regional; \$1,092.80 per child in remote and \$1,576.40 per child in very remote areas. For CBDC the subsidies are \$398.10 per child in outer regional; \$1,036.70 per child in remote and \$1,495.40 per child in very remote areas. A minimum funding guarantee of 22 funded places is available where total preschool enrolments are less than 22.
- q. The Queensland Government is investing \$20 million per annum to address challenges with the early childhood workforce through the Early Childhood Workforce Strategy. The plan complements the National Workforce Strategy and invests in programs to improve career recognition, wages and conditions, attraction and retention, qualification pathways, leadership and capability improvement.
- r. Recognising that not all children enrol in a kindergarten program, the Government invests in a range of initiatives to promote participation in kindergarten particularly by vulnerable and disadvantaged and Aboriginal and Torres Strait Islander children. Programs include:
 - i. Engagement of Kindy Advisors to support application of Kindy uplift funding.
 - ii. Kindy media and marketing campaigns.
 - iii. Deadly Kindies program that promotes kindergarten participation with Aboriginal and Torres Strait Islander families and provides intensive support for families to enrol in kindergarten.
 - iv. Early Years Places that work with vulnerable families and promote the benefits of enrolling in kindergarten including operating playgroups.

- v. KindyLinQ, which is a targeted teacher-led supported playgroup offered at schools in identified vulnerable areas aiming to connect families to the early childhood sector and promote enrolment in kindergarten.
 - vi. Kindergarten sessions offered to children undergoing long-term medical treatment at the Queensland Children's Hospital School.
 - vii. eKindy pods in selected locations, providing children with the opportunity to socialise with their peers.
 - viii. Transition support officers allocated in regions to work with communities to facilitate transition from home to kindergarten to school.
 - ix. Early childhood coordinators to work with vulnerable communities to link families with early childhood learning and development services.
- s. Queensland is expected to continue the longer-term trend towards strong population growth, underpinned by interstate and overseas migration. This coupled with the state's large size and decentralised population adds to the cost and challenge of achieving and maintaining universal access to kindergarten.
- t. There are challenges in the planning, implementation and measurement of success of initiatives targeting kindergarten participation rates. Difficulty in obtaining accurate population estimates and projections of Indigenous families is acknowledged by the Australian Bureau of Statistics where figures are based on self-identification of Indigeneity by a population.

Implementation Project Funding Contributions

18. This section includes a summary of details of implementation project funding provided by the Commonwealth including funding amounts, purpose and the State's progress in implementing the project to date. States will be required to provide details of how Implementation Project Funding will be used to deliver reforms, including key performance indicators (KPIs) and timing. Details will be captured at **Table 3**.

Table 3: Overview of Implementation Project Funding for State of Queensland - Statement of Allocations (as per 2022 Implementation Plan)

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Sector systems upgrades and support	\$2.5 million	Support Queensland community kindergartens to modify or introduce systems to manage kindergarten enrolment and attendance data, to align with arrangements under the PRA.	Community kindergartens transition to electronic data management systems Provision of high quality and robust enrolment and attendance data by CBDC and sessional kindergarten services	2022-2024
Queensland Government systems upgrades	\$3 million	Upgrades to Queensland's QGrants management system to satisfy new national data collection and reporting requirements	Collection of improved enrolment and attendance data	2022 – 2024
Data collection management	\$0.5 million	Support development and implementation of new national data reporting systems	Transition to new national data collection platform, once agreed and developed	2022 – 2025

19. Consistent with the terms of the Agreement, Commonwealth funding for Implementation Projects was provided as part of the first milestone payment of the Agreement, when the Commonwealth and State agreed the 2022 Implementation Plan.

Preschool Outcomes Measure: Trial Implementation Support

20. This section outlines the ways in which States intend to spend Commonwealth funding made available to support the 2025 national applied trial of the Preschool Outcomes Measure (as outlined in Table 1) in accordance with *PRA Appendix A.2 Preschool Outcome Measure Trial*. This can include alignment activities or trial preparatory activities undertaken in 2024.
21. Commonwealth funding is being provided on the following basis:
 - a. For States participating in the 2025 national applied trial by nominating the new national tool as their 'primary tool' – up to \$3.4 million.
 - b. For States participating in the 2025 national applied trial by nominating a tool that is well developed, validated but not yet trialled at scale as their 'primary tool' – a mid-point funding, more than \$1 million and up to \$3.4 million, to be negotiated bilaterally.
 - c. For States participating in the 2025 national applied trial by nominating an existing tool as their 'primary tool' – up to \$1 million.
22. Where a state was not in a position to finalise details for Trial Implementation Support in its 2024 Implementation Plan, they should provide these details in 2025 Implementation Plans to access funding.
23. Queensland will acquit participation in the Preschool Outcomes Measure National Applied Trial by demonstrating alignment of the Queensland Kindergarten Learning Progression Tool (KLPT) with the national learning progressions (as well as demonstrating continued trialling and development of the KLPT) as per section 7.2 of Appendix A.2 to the PRA.
24. Implementation Plans will include high-level proposed expenditure categories for Trial Implementation Support funding.
25. When completing Table 4 below, States are requested to also outline State contributions, where relevant, including in-kind contributions.

Table 4: Overview of Preschool Outcomes Measure Trial implementation support for State of Queensland - Statement of Allocations

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
KLPT Alignment with national progressions	Up to \$900,000	Continued investment in the ongoing development and rollout of the KLPT.	Participate in the process to demonstrate the alignment of the KLPT with the national learning progressions including project management of Queensland activities to ensure compliance with the alignment process and ongoing development of the KLPT (as per Appendix A.2, 57.2 and 512.3).	Alignment assessment submitted to the Commonwealth in line with Ministerially approved criteria and final/NAT learning progressions.	Begins following Ministerial approval of national learning progressions. Completed 2025
Continued development and trials of the KLPT	Up to \$1M	Undertake trials, consultations, and evaluation processes in line with established implementation arrangements (including financial incentives and release payments to aid teacher, educator and kindy advisor engagement) to participate in NAT.	Implement targeted, trials and consultations across key service types, supported by Kindy Advisors.	Targeted trials conducted. Participation from targeted services in trial, consultation and evaluation activities.	Q2 – 4 2025
		Engage and coordinate specialist facilitators to lead culturally safe and	Consultation and trialling processes undertaken to ensure KLPT and	Advisory panels representing First Nations children, and children with disability and	Q2 - Q4. 2025 delivered

		respectful consultation processes.	supporting resources are: <ul style="list-style-type: none">• Culturally respectful, inclusive, and capable of recognising the diverse ways and contexts in which children learn and develop — including First Nations children, children who use languages other than English and children with a disability, developmental delay and / or additional needs.• Teachable, observable, and reflecting increasing levels of competence• Aligned with the EYLF, QKLG and other approved early learning frameworks.	complex needs inform KLPT development and refinement.	
		Coordination and contribution to consultation processes and implementation of learnings.		Key stakeholders representing culturally and linguistically diverse children, rural and remote communities, and children with diverse backgrounds. inform KLPT development and refinement.	Q 3 – Q4 2025 delivered
				Curriculum consultation completed, curriculum alignment and input incorporated.	Q 2 – Q4 2025 delivered
				Kindy Advisors undertake consultation and trial support.	Q3-4 2025
		Engage and coordinate specialist providers to develop professional practice supports identified as through the trials and consultations.	Specialist providers are procured and engaged to develop and deliver additional capability building tools and professional practice supports identified through	Consultation findings are implemented through the KLPT and additional capability building tools and professional practice supports.	Q3 2025 – Q1 2026.

			the KLPT trials and consultations		
		Plan, deliver and facilitate state-wide POM KLPT professional development sessions.	Delivery of 1x State-wide forum and 5 x PD sessions for stakeholders (including in rural and remote parts of those Queensland), CGB organisations, teachers and educators engaged in trial, validation and alignment activities.	Events delivered, stakeholder participation.	Q3 2025
		Design of data methodology, secure system management, evaluation and analysis of the KLPT	Develop and implement data collection tools; evaluate KLPT impact during the NAT	Toolkit trialled; data collected and analysed.	Q2 – 4 2025
		Procure and coordinate web development suppliers and multimedia production support for multimodal platform build and transfer. Web design guidance and graphic design support.	Design and publish KLPT on an accessible digital platform with multimedia and video-based PD tools.	Platform elements built; Multimodal and multimedia tools published.	Q3 2025 – Q2 2026
Communication and marketing	Up to \$100,000	Ongoing development and delivery of sector communications through NAT and beyond.	Deliver NAT trial hotline, sector messaging and stakeholder communications	Communication delivered at key NAT milestones; Clear and effective messaging delivered to QLD sector and stakeholders.	Q2 2025 – Q2 2026

				Email and phone hotline implemented for NAT trial activities.	
Post alignment refinements and revisions/ further testing. Queensland will plan for possible ongoing development and modification of the KLPT, noting that further trial per section 7.1.8 may be a future requirement.	Up to \$400,000	Planning and delivery of future revisions, refinements and trials required post alignment. Procure and manage suppliers for additional testing and validation as required.	Activities associated with making evidence-based revisions and updates to the tool that support function and alignment	Complete revisions and updates as appropriate	Any modifications that may be required to nationally aligned tools resulting from the alignment process will be considered as part of Appendix A.3 following the nationally applied trial.

26. Commonwealth funding for Preschool Outcomes Measure: Trial Implementation Support will be provided on the basis of the information provided above when the Commonwealth and State agree the 2025 Implementation Plan.

Risk Management

27. The State of Queensland will actively identify, monitor and manage the risks associated with delivering outcomes under the Agreement, such as through maintaining their own risk management plan.

PART 4: REFORMS

28. As part of the Agreement, the State of Queensland and the Commonwealth agree to work collaboratively to implement reforms outlined in the Additional terms in the Agreement.
29. The actions that the State of Queensland will undertake to meet these commitments are detailed in **Table 5**.

Table 5: Planned Actions for the period 1 January 2025 to 31 December 2025 for the State of Queensland

Reform Element	Actions	Timing
Reform Element One: Implement Commonwealth Funding Follows Child		
Details of how the Commonwealth Funding Follows Child at the setting level will be implemented in the State.	<p>Measures to be undertaken in 2025</p> <ul style="list-style-type: none"> • Provide free kindergarten: <ul style="list-style-type: none"> ○ Provision of advice for services & publication of Kindergarten Essentials on website ○ Free Kindy website for services and families to assess eligibility for free kindy and to find nearest service using the Kindy Finder ○ Kindy marketing campaign ○ Provision of subsidies to approved providers with quarterly claims and provision of enrolment and attendance data for both sessional kindergartens and CBDC services ○ Provision of funding to enable State Delivered Kindergarten and eKindy programs ○ Maintain system interface to allow services to claim and provide reporting data. • Continue marketing campaigns and initiatives to raise awareness of benefits of participating in kindergarten (Deadly Kindies, Early Years Places, Playgroups, KindylinQ, eKindy pods, Hospital kindy sessions, transition support). 	Ongoing
Reform Element Two: Implement a new national preschool attendance measure		
<p>Agree details of preschool enrolment and attendance targets for 2025, to be measured using data provided to the Commonwealth, in accordance with Appendix A.1 in 2024 (to set the baseline) and 2025 (to measure performance against the baseline).</p> <p>Appendix A.1 to the PRA agrees attendance targets will be expressed according to the formula 'at least x% of children attend at least y% of 600 hours'.</p>	<p>Work towards meeting the following agreed targets for 2025:</p> <ol style="list-style-type: none"> 1. Improvement from the 2024 baseline proportion of children in the year before full-time school (x%) who attended a preschool program(s) for 75% of 600 hours (450 hours). 2.1 Improvement from the 2024 baseline proportion of Aboriginal and Torres Strait Islander children in the year before full-time school who are enrolled in a preschool program(s) for 600 hours. 2.2 Improvement from the 2024 baseline proportion of Aboriginal and Torres Strait Islander children in the year before full-time school (x%) 	<p>Detailed 2024 baseline data delivered May-June 2025</p> <p>2025 performance data expected delivery March-April 2026</p>

Reform Element	Actions	Timing
<p>The PRA agreed attendance targets that are being introduced for the first time in 2025 will be negotiated bilaterally in good faith once national baseline data is available (refer pg.10, note 4 of the PRA and clause 15, Appendix A), and in accordance with the guiding principles PRA Appendix A.1.</p> <p>However, noting enrolment data in previous years was generally available in late March, delivery of 2024 baseline attendance data in May-June 2025 was not (and could not be) anticipated when the PRA was signed in 2022, before the details of the attendance data collection arrangements had been worked through multilaterally.</p> <p>In this context, to limit delays to the agreement of this IP and payment of the associated funding allocation attendance targets for 2025 <i>may</i> be agreed as:</p> <ul style="list-style-type: none"> • a proportion (y%) of 600 hours; • with levels of 'x' for each Performance Indicator becoming known when 2024 data becomes available (noting this is expected to occur after this Implementation Plan is agreed); and • <i>any improvement</i> in 2025 on the baseline level of 'x' in 2024 may be taken as meeting Target (a) as set out in the PRA to receive full funding under the specific Performance Indicator. <p>If a jurisdiction prefers to wait until baseline data is available – any improvement in 2025 on the baseline specified value of 'x' in 2024, against the agreed 'y' value may be taken as meeting Target (a) as set out in the PRA to received full funding under the specific Performance Indicator. The ABS expects to provide custom tables to test settings of this kind in early June 2025.</p> <p>Similarly, noting enrolment targets will also be measured according to a new YBFS methodology, any improvement in 2025 on the baseline</p>	<p>who are attending a preschool program(s) for 75% of 600 hours (450 hours).</p> <p>3.1 Improvement from the 2024 baseline proportion of disadvantaged children in the year before full-time school who are enrolled in a preschool program(s) for 600 hours.</p> <p>3.2 Improvement from the 2024 baseline proportion of disadvantaged children in the year before full-time school who are attending a preschool program(s) for 75% of 600 hours (450 hours).</p> <p>Measures to be undertaken 2025</p> <ul style="list-style-type: none"> • The provision of attendance data is now mature and becomes part of BAU, in line with Part 5 below. 	

Reform Element	Actions	Timing
<p>proportion (x%) of children who were enrolled for 600 hours in 2024 will be taken as meeting Target (a).</p> <p>This is a transitional measure for the first year of targets under new data collection arrangements and should not be considered as setting a precedent for future years.</p> <p>Targets will be set <i>and assessed</i> with reference to the PRA Appendix A, clause 15 and clause 21 and Appendix A.1 clauses 4.15, 4.16 and the principles set out in Appendix A.1 section 5, noting the Parties acknowledge:</p> <ul style="list-style-type: none"> • attendance in preschool programs is not compulsory and influenced by parental choice and other factors • attendance targets have been set in advance of understanding the outcomes from the 2024 preschool attendance collection • the attendance measure is based on a new data collection and may be subject to year-to-year volatility; this volatility may be driven by a number of factors such as higher than average levels of illness and changes in the mix of provision within a jurisdiction (i.e. between school based / community preschool / CBDC) • a range of sources of supplementary data may need to be provided and considered in good faith to properly assess performance against attendance targets • capacity to demonstrate year-on-year improvements diminish the greater the proportion of children attending at the target attendance rate • inclusion of targets within 2025 Implementation Plans do not constitute agreement to those same targets in future years or for future agreements. 		

Reform Element	Actions	Timing
<p>Strategies to facilitate participation in preschool by children in the YBFS. For strategies relating to Aboriginal and Torres Strait Islander children, consistent with the Closing the Gap agreement, engage those communities and/or representative bodies in the design process.</p>	<p>Measures to be undertaken in 2025</p> <ul style="list-style-type: none"> • Continue to implement Deadly Kindies and Intensive Support for Aboriginal and Torres Strait Islander children to participate in kindergarten. • Continue to implement supported playgroup programs, including KindyLinQ and support provided by regional transition officers and Early Years Places for vulnerable families to enrol in kindergarten. • Media and marketing campaigns. • Work with Aboriginal and Torres Strait Islander stakeholders to explore opportunities to encourage ownership / control of locally controlled early childhood services. • Consult with Aboriginal and Torres Strait Islander stakeholders on development of ECEC initiatives. • Consult with Aboriginal and Torres Strait Islander partners and community members to offer access to an extended free kindergarten program of up to 30 hours per week at either their local state school or early childhood service. Extended hours available to discrete Aboriginal and Torres Strait Islander communities as requested following consultation with commencement from 2024 to 2026. • Expansion of State Delivered Kindergarten to eligible state schools located at least 40kms from the nearest kindergarten selected, in discrete Aboriginal and Torres Strait Islander communities, or other selected communities where there are barriers to accessing kindergarten. • Continue to offer eKindy pods to complement the eKindy distance education kindergarten learning program. • Investment in early childhood workforce initiatives aimed at improving attraction, retention and capability of Department of Education staff working in early childhood. 	<p>During 2025</p>
<p>Reform Element Three: Implement a new national preschool outcomes measure trial in 2025</p>		
<p>How the State will participate in the National Applied Trial of the preschool outcomes measure, in accordance with Appendix A.2.</p>	<p>Queensland will participate in the national trial by:</p>	<p>During 2025</p>

Reform Element	Actions	Timing
<p>(Note, reform element has been updated to reflect Appendix A.2. The actions a State plans to undertake should be consistent with the timeline agreed to by Education Ministers in August 2024).</p>	<ul style="list-style-type: none"> demonstrating alignment of Queensland Kindergarten Learning Progressions Tool (KLPT) and continuing the development of the existing tool. engaging in alignment per the Alignment Criteria and Process Guide, to commence following the adoption of the learning progressions for the purpose of the national applied trial. conducting targeted consultations, trials, professional development and evaluation processes in line with existing KLPT implementation arrangements and with financial incentives and release payments (using Cwlth funding) to aid teacher, educator and kindy advisor engagement with the KLPT as a POM aligned tool. planning for the possibility of post-trial modifications required to nationally aligned tools to be considered as part of Appendix A.3 noting that a further trial may be a future requirement as per section 7.1.8. continuing participation in the POM Working Group and engage with ACER/Nous as required, including support for the drafting of Appendix A.3 and the evaluation process. 	
Reform Delivery/Implementation		
<p>State-specific data and implementation issues and strategies for how these will be overcome in the context of assessing performance under the Agreement.</p>	<p>Measures to be undertaken 2025</p> <ul style="list-style-type: none"> Develop and implement system changes to the Department of Education OneSchool reporting system to improve attendance data collection in State Delivered Kindergarten. 	<p>During 2025</p>

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

30. Part 5 sets out the performance and reporting arrangements for the State of Queensland for 2025.
31. The Commonwealth and State based collections or data sources and methodologies, agreed by both the Parties to this Plan, to measure progress against the performance milestones and benchmarks and targets in the Agreement, are set out in Part 5 of this Plan and Appendix B of the Agreement.
32. These data and performance specifications will be used to report State of Queensland performance, except for the supplementary data agreed by the Parties to this Plan.
33. Supplementary data reports must contain the following details for each Performance Indicator (PI) where the method is not consistent with the Early Childhood Education and Care Minimal Data Set (NMDS):
 - a. PI calculation description (numerator, denominator, computation, and presentation)
 - b. numerator information (collection name and population description)
 - c. denominator information (collection name and population description)
 - d. calculation notes (including any information about how the PI is calculated)
 - e. methodology
 - f. rationale for supplementary data and reporting (including any additional information to explain how and why the specifications for the supplementary data differ from the specifications in the NMDS).
34. From 2024, States were required to provide baseline enrolment and attendance data in order to receive their full performance funding. Appendix A.1 and Appendix B to the Agreement set out the nationally agreed approach for data collection, provision, and reporting.
 - a. Where a State has agreed with the Commonwealth transitional arrangements for 2025, these should be detailed in Table 5.
35. Table 6 covers information states are required to report annually to facilitate application of Appendix A.1 and Appendix B in 2025.

Table 6: State specific attendance and enrolment data considerations

Category	Required Information
<ul style="list-style-type: none"> Attendance collection period 	<ul style="list-style-type: none"> Queensland will provide Term 2 data for the attendance collection for school and preschool settings only. Term 2 for Queensland State Schools commences on 21 April 2025 and concludes on 27 June 2025. Non-state school terms may vary from these dates.
Data provision	<ul style="list-style-type: none"> Queensland will continue to provide separate data for the National Preschool Attendance Collection (NPAC) and National Early Childhood Education and Care Collection to the ABS at the same time in accordance with the nationally agreed due dates (to be provided by the Commonwealth).

Child and state specific YBFS	<ul style="list-style-type: none"> • The child specific YBFS age range(s) for 2025 is 1 July 2019 to 30 June 2021. • The YBFS cohort in Queensland includes the following children enrolled in a kindergarten program: all 4 year-olds (those who turn 4 between 1 July 2020 and 30 June 2021), and 5 year-old children (those who turn 5 between 1 July 2019 and 30 June 2020) who did not participate in a kindergarten program in the previous year as a 4 year-old. • The ABS will be notified as soon as possible of any known issues that may need to be considered by the ABS in developing the estimated (predicted) YBFS population and/or child-specific YBFS enrolment and attendance counts, including future issues.
Children who repeat YBFS preschool	<ul style="list-style-type: none"> • Queensland fully funds YBFS repeaters and will claim for repeaters using the claims form provided by the Australian Government. • All repeaters will be identified by a data matching process and flagged as repeaters in the NECECC. The funding provided to these children is the same as for non-repeaters, so all funding follows the child calculations will be applied to repeaters also

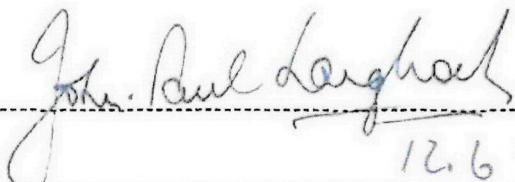
Performance requirements, reporting and payment summary 2025

36. Performance Reporting for 2025 will capture progress against planned actions undertaken by the State of Queensland as detailed at Table 4. States should provide sufficient detail in performance reporting to enable consideration of progress against actions and provide the Commonwealth with a draft prior to submission of the final report.
37. Performance reporting will be signed off by the Commonwealth Minister who will then inform the State of Queensland Minister of the outcome through an exchange of letters.

Sign off

The Parties have confirmed their commitment to this agreement as follows:

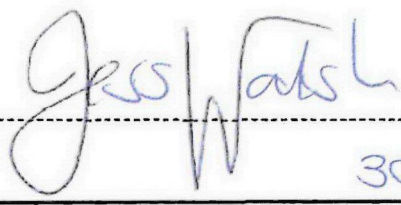
Signed for and on behalf of the State of Queensland by

Signature  12.6.2025 Date

The Honourable John-Paul Langbroek MP

Minister for Education and the Arts

Signed for and on behalf of the Commonwealth of Australia by

Signature  30/6/25 Date

Senator The Hon Dr. Jess Walsh MP

Minister for Early Childhood Education | Minister for Youth

Annex 1 – Funding Follows Child Acquittals

Commonwealth Funding Follows Child (CFFC) acquittals (updated by 31 March 2026)

Requirements for Commonwealth Funding Follows Child can be found in Appendix A to the PRA.

Examples of the types of program expenditure and subsidies that meet these requirements include:

- a. For enrolled children (in each setting):
 - i. Fee relief for families
 - ii. Provision of early childhood teachers to deliver preschool programs
 - iii. Quality improvements, including teacher recruitment and retention
 - iv. Program subsidies, including needs-based funding models or additional support
- b. For funding that cannot be attributed to any children enrolled in a quality preschool program:
 - i. Communication and outreach
 - ii. Enrolment and attendance strategies, particularly for Aboriginal and Torres Strait Islander children and disadvantaged children.
 - iii. Specialised programs, without which children would have no access to preschool programs, or programs that meet their individual needs

It is not the intention of Funding Follows the Child that per-child contributions are used to support:

- c. For enrolled children (in each setting):
 - i. Programs that cannot be attributed to settings
- d. For children who are not enrolled:
 - i. Universal program subsidies and fee relief for children enrolled in preschool programs.

States should provide an account of how CFFC is allocated across settings and describe their approach or methodology to derive their calculation for the number of children in the YBFS within a particular setting. States should also provide some explanation of their method for estimating the YBFS population which is not yet participating in preschool.

To acquit funding by setting, states will need to complete Tables 1, 2 and 3 below and submit these to the Commonwealth by 31 March 2026.

In Table 1, States should set out the number of children that attended preschool in their YBFS in each setting as determined using the methodology outlined in their implementation plans. They should also include the total funding spent in each setting.

Table 1. Summary of children and Commonwealth funding spent by setting

Setting	Number of Children attending preschool in the YBFS	Total Commonwealth funding spent in setting
CBDC	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
Stand-alone	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
School-based preschool	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
Total Commonwealth Funding spent in all settings		\$N.Nm

In Table 2, states should provide a summary of expenditure by program for initiatives that were undertaken to promote enrolment and attendance in preschool in reference to clause 7 of Appendix A. Again, this should reflect the methodology described in the State's implementation plan.

Table 2. Summary of expenditure of Commonwealth funding not attributed to children in the YBFS enrolled in preschool (children in the YBFS who are not enrolled)

Estimated number of children in the YBFS, for which funding cannot be attributed to children in in any setting	Total Commonwealth funding spent
State calculation of [n] children	\$N.Nm

In Table 3, States should acquit funding against programs outlined in Table 2 of Implementation Plans. Where a program runs across more than one setting, a row should be added for each setting. This table relates to clauses 6 and 7 of Appendix A which outline the purposes for which Commonwealth funding should be used.

Table 3. Commonwealth funding by program and setting

Item	Setting	Program description	Amount (\$)
<i>Auto #</i>	<i>e.g. School-based</i>	<i>Type a description of the program.</i>	<i>\$NNN,NNN</i>
1.	Choose an item.	Click or tap here to enter text.	\$0
			\$ 0.00

Additional funding to maintain 2021 levels is not required to be acquitted through this template. However, States may choose to acquit this funding in these tables if this cannot be separated. States may also choose to include state funding at their own discretion.

Annex 2 – Progress Update

Progress update on actions agreed in the Implementation Plan

State and Territory reporting should provide updates on work agreed in Implementation Plans (Table 5) including implementation of attendance strategies in the following tables. The below table provides a template for the submission of this progress update.

Table 1: Reporting on delivery of Planned Actions for 2025 (update by 31 March 2026)

Element	Agreed Action		Progress Update
Reform Element One: Implement Commonwealth Funding Follows Child (CFFC)			
How Commonwealth funding follows child at the setting level will be implemented in the State	As per Table 5 in the Implementation Plan in 2025		A progress update on actions agreed at Table 5.
Reform Element Two: Implement a new national preschool attendance measure			
The approach to measure preschool enrolment and attendance and how data will be provided to the Commonwealth, in accordance with Appendix A.1.	As per Table 5 in the Implementation Plan in 2025		A progress update on actions agreed at Table 5.
Strategies to facilitate participation in preschool by children in the year before full-time school. For strategies relating to Aboriginal and Torres Strait Islander children, consistent with the Closing the Gap agreement, engage those communities and/or representative bodies in the design process.	As per Table 5 in the Implementation Plan in 2025		A progress update on actions agreed at Table 5.
Reform Element Three: Implement a new national preschool outcomes measure from 2025			
How the State will participate in the National Applied Trial of the preschool outcomes measure, in accordance with Appendix A.2.	As per Table 5 in the Implementation Plan in 2025		A progress update on actions agreed at Table 5. States should also provide an update on the use of Commonwealth funds provided through Preschool Outcomes Measure: Trial Implementation Support.
Reform Delivery/Implementation			

State-specific data and implementation issues and strategies for how these will be overcome in the context of assessing performance under the Agreement.	As per Table 5 in the Implementation Plan in 2025		A progress update on actions agreed at Table 5.
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