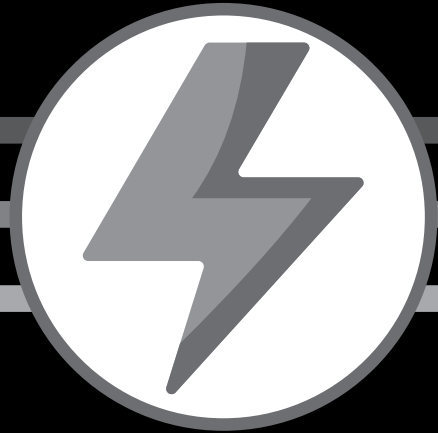




Annual Report.

2025–26

Financial summary

The Office of the Energy and Water Ombudsman has a strong focus on financial management, which allows for a greater ability to plan and deliver our objectives.

FUNDING AND REVENUE

We are predominantly funded by scheme participants, the energy and water retailers and distributors operating in Queensland, that are required to pay an annual participation fee and user-pays fees.

Our income for 2025–26 was \$9.37 million and included:

- \$8.82 million user-pays fees
- \$0.34 million participation fees
- \$0.21 million other revenue, including bank interest and sale of assets.

USER-PAYS FEE BREAKDOWN FOR 2025–26

- Investigation level 1: 13.42%
- Investigation level 2: 13.22%
- Investigation level 3: 3.27%
- Refer to higher level: 47.57%
- Refer back: 22.52%

EXPENSES

Our expenses in 2025–26 were \$9.26 million. Employee expenses accounted for 71% of this, with supplies and services accounting for a further 29%. Depreciation, audit costs and council and committee fees made up the balance of our total expenditure.

ASSETS

As at 30 June 2026, the Office's assets totalled \$5.03 million, which was comprised of:

- cash and cash equivalents
- receivables
- plant and equipment.

LIABILITIES

As at 30 June 2026, our liabilities totalled \$4.40 million, which included:

- \$2.15 million in unearned revenue
- \$1.63 million in accounts payable
- \$0.62 million in employee entitlements.

Financial statements

Office of the Energy and Water Ombudsman (trading as Energy and Water Ombudsman Queensland) for the financial year ended 30 June 2026.

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Office of the Energy and Water Ombudsman

Financial Statements

For the Year Ended 30 June 2026

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Certification

Management Certificate

Office of the Energy and Water Ombudsman
Statement of Income and Accumulated Surpluses
For the Year Ended 30 June 2026

	Notes	2026	2025
		\$'000	\$'000
Income from continuing operations			
Scheme fees	2.	9,160	8,942
Other revenue	3.	211	210
Total income from continuing operations		9,371	9,152
Expenses from continuing operations			
Employee expenses	4.	6,553	6,438
Supplies and services	5.	2,648	2,653
Other expenses	6.	59	48
Total expenses from continuing operations		9,260	9,139
Operating result surplus for the year		111	13
Plus accumulated surpluses at the beginning of the financial year		441	428
Accumulated surpluses at the end of the financial year		552	441

The accompanying notes form part of these statements.

Office of the Energy and Water Ombudsman
Balance Sheet
For the Year Ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	7.	4,696	4,131
Receivables	8.	318	281
Prepayments		-	26
Total current assets		5,014	4,438
Non-current assets			
Plant and equipment		18	5
Total non-current assets		18	5
Total assets		5,032	4,443
Current liabilities			
Payables	9.	1,634	1,550
Accrued employee benefits	10.	614	578
Unearned revenue	11.	2,153	1,795
Total current liabilities		4,401	3,923
Total liabilities		4,401	3,923
Net assets		631	520
Equity			
Contributed equity		79	79
Accumulated surplus		552	441
Total equity		631	520

The accompanying notes form part of these statements.

Office of the Energy and Water Ombudsman
Statement of Cash Flows
For the Year Ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Scheme fees		9,528	8,990
Interest receipts		159	164
GST input tax credits from ATO		274	273
GST collected from customers		9	8
Other		50	47
Outflows:			
Employee expenses		(6,516)	(6,349)
Supplies and services		(2,579)	(2,469)
GST remitted to ATO		(8)	(9)
GST paid to suppliers		(280)	(273)
Other		(53)	(45)
Net cash from operating activities		584	337
CASH FLOWS FROM INVESTING ACTIVITIES			
Outflows:			
Payment for Property, Plant and Equipment		(19)	-
Net cash used in investing activities		(19)	-
Net increase in cash and cash equivalents		565	337
Cash and cash equivalents – beginning of the financial year	7.	4,131	3,794
Cash and cash equivalents – end of the financial year	7.	4,696	4,131

The accompanying notes form part of these statements.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 1 – Basis of financial statement preparation

General information

These financial statements cover the Office of the Energy and Water Ombudsman trading as Energy and Water Ombudsman Queensland (EWOQ). EWOQ does not control other entities, the financial statements are for EWOQ as an individual entity.

EWOQ is an independent dispute resolution service for Queensland's energy consumers, and water customers in South East Queensland. EWOQ was established under the *Energy and Water Ombudsman Act 2006*. The principal place of business of EWOQ is 53 Albert Street Brisbane QLD 4000.

Authorisation of financial statements for issue

The financial statements are authorised for issue by the Energy and Water Ombudsman and the General Manager Strategy, Operations and Governance at the date of signing the Management Certificate.

Compliance with prescribed requirements

The financial statements have been prepared in compliance with section 62(1) of the *Financial Accountability Act 2009* and section 39 of the *Financial and Performance Management Standard 2019*.

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

Underlying measurement basis

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

The historical cost convention is used as the measurement basis unless otherwise stated.

Presentation matters

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

Comparatives – Comparative information reflects the audited 2024-25 financial statements.

Current/non-current classification – Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or EWOQ 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.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 1 – Basis of financial statement preparation (continued)

Taxation

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

Receivables and payables in the balance sheet are shown inclusive of GST. GST credits receivable from, and GST payable to, the ATO at reporting date are separately recognised in receivable within Note 8.

New and revised accounting standards

First time mandatory application of Australian Accounting Standards and Interpretations

No Australian Accounting Standards applied for the first time had any impact on the 2025-26 financial statements.

Early adoption of Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2025-26 financial year.

Voluntary changes in material accounting policies

No voluntary changes in accounting policies occurred during the 2025-26 financial year.

Note 2 – Scheme fees

	2026	2025
	\$'000	\$'000
User-pays fees	8,818	8,598
Annual participation fees	342	344
Total	9,160	8,942

Summary of material accounting policy

EWOQ is fully funded through a combination of annual participation and quarterly user-pays fees.

EWOQ invoices in advance for annual participation fees to industry scheme participants. User-pays fees are invoiced quarterly in advance based on estimated usage and then reconciled back to actuals twice a year. User-pays and annual participation fees are recognised as revenue monthly as prescribed services are performed. Payments received in advance are initially recorded as unearned revenue in Note 11.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 3 – Other revenue

	2026	2025
	\$'000	\$'000
Interest	161	163
Other revenue	50	47
Total	211	210

Summary of material accounting policy

EWOQ receives bank interest and is legislated to charge scheme participants interest on unpaid fees. Interest income is recognised in the statement of income and accumulated surpluses as it accrues using the effective interest rate method.

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office.

Note 4 – Employee expenses

	2026	2025
	\$'000	\$'000
Employee benefits		
Wages and salaries	4,847	4,765
Employer superannuation contributions	699	668
Annual leave expenses	487	479
Long service leave levy	132	130
Employee related expenses		
Payroll tax	262	248
Workers' compensation premium	27	24
Other employee related expenses	99	124
Total	6,553	6,438
	2026	2025
Number of employees	44	44

The number of employees as at 30 June, including both full-time employees and part-time employees, is measured on a full-time equivalent basis.

**Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026**

Note 4 – Employee expenses (continued)

Summary of material accounting policy and disclosures

Short term employee benefits

Liabilities for wages and salaries, including non-monetary benefits and annual leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Employer superannuation contributions

Superannuation benefits are provided through either defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust), in accordance with employees' conditions of employment and employee instructions as to superannuation plans (where applicable).

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

Defined benefit plan – the liability for the Queensland Government's defined benefits obligations is held on a whole-of-government basis. Employer contributions to the defined benefit plan is based on rates determined on the advice of the State Actuary. EWOQ's contributions are expensed when they become payable at each fortnightly pay period. EWOQ's obligations to the defined benefit plan is limited to those contributions paid.

Other employee benefits – sick leave

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

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 5 – Supplies and services

	2026	2025
	\$'000	\$'000
Information technology	997	877
Property lease and rental	525	505
Corporate service charges	514	487
Consultants and contractors	380	543
Promotion and entertainment	122	78
Travel	90	87
Sundries	10	46
Printing, stationery and office supplies	5	14
Communications	5	16
Total	2,648	2,653

Summary of material accounting policy

Supplies and Services items are recorded in the period in which the expense is incurred.

Information technology (IT) comprises costs associated with the operation, maintenance and support of EWOQ's IT environment. These include software licences and subscriptions, cloud-based services, cybersecurity solutions and support, and the purchase of information technology equipment.

The Department of Housing and Public Works (DHPW) provides EWOQ with access to office accommodation under government wide frameworks. These arrangements are categorised as procurement of services rather than leases because DHPW has substantive substitution rights over the assets.

EWOQ outsources corporate support services to the Corporate Administration Agency (CAA).

Note 6 – Other expenses

	2026	2025
	\$'000	\$'000
External audit fees*	31	30
Council & Committee fees	17	13
Depreciation	6	3
Other expenses	5	2
Total	59	48

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 6 – Other expenses (continued)**Disclosure**

*Total audit fees paid to the Queensland Audit Office relating to the 2025-26 financial statements are estimated to be \$31,399 (2025: \$30,322). There are no non-audit services included in this amount.

Note 7 – Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Cash at bank	4,696	4,131
Total	4,696	4,131

Summary of material accounting policy

Cash and cash equivalents include all cash and cheques receipted at 30 June as well as deposits held at call with financial institutions.

GST cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

Note 8 – Receivables

	2026	2025
	\$'000	\$'000
Trade debtors	245	214
Long service leave reimbursements	22	23
Interest receivable	13	11
	280	248
GST input tax credits receivable	39	33
GST payable	(1)	-
Total	318	281

Summary of material accounting policy

Trade debtors are recognised at the amounts due at the time of invoicing on a quarterly basis to scheme participants or when invoices are issued based on scheme participant's additional use of EWOQ's services above amounts paid in advance. Settlement terms are within 14 days from receipt date for scheme participants, within 30 days from invoice date for others.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 8 – Receivables (continued)

The collectability of receivables is assessed periodically with provision being made for expected credit losses. The loss allowance is estimated based on the probability and timing of potential defaults and takes into account forecasts of future economic conditions as well as past events. No provision for impairment was necessary at year end.

Note 9 – Payables

	2026	2025
	\$'000	\$'000
User-pays fees – refunds	1,342	1,301
Accrued expenses	292	249
Total	1,634	1,550

Summary of material accounting policy

User-pays fees – refunds are where revenue received in advance from a scheme participant exceeds the actual service provided in respect of that scheme participant, the difference is recognised as a payable to the scheme participant at year end.

Accrued expenses represent goods and services received prior to balance date whether invoiced or not. Accrued expenses are settled in accordance with supplier payment terms.

Note 10 – Accrued employee benefits

	2026	2025
	\$'000	\$'000
Current		
Wages payable	43	19
Annual leave	536	526
Long service leave levy payable	35	33
Total	614	578

Summary of material accounting policy – Refer to Note 4.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 11 – Unearned revenue

	2026	2025
	\$'000	\$'000
Current		
Unearned revenue – user-pays fees	2,153	1,795
Total	2,153	1,795

Summary of material accounting policy – refer to Note 2

Cash received from scheme participants in respect of services to be provided is recognised as unearned revenue.

Disclosure

Our legislation requires invoices for user-pays fees are to be raised in advance and payment of these invoices is due 14 days from receipt. Timing of actual payment of these invoices by scheme participants varies.

Note 12 – Key management personnel (KMP) disclosures**Details of key management personnel**

The following details for key management personnel include those EWOQ positions that had authority and responsibility for planning, directing and controlling the activities of EWOQ during 2025-26 and 2024-25. Further information about these positions can be found in the body of EWOQ's Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Energy and Water Ombudsman	The strategic leadership, efficient and effective management of EWOQ, including its operational and financial performance.
General Manager, Customer Resolution and Engagement	Responsible for leading the complaint investigation and dispute resolution, outreach and engagement functions of EWOQ.
General Manager, Strategy, Operations and Governance	Responsible for the delivery of services including governance, finance, facilities management, reporting and analysis, providing strategic advice on policies and emerging industry issues.
Manager, People, Capability and Culture	Responsible for leading strategic HR solutions and contemporary HR services to meet business and cultural development needs within EWOQ.

KMP remuneration policies

With the exception of the Energy and Water Ombudsman, remuneration policy for EWOQ's KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*.

The remuneration and other terms of employment of the Energy and Water Ombudsman are specified in the Governor in Council Appointment.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 12 – Key management personnel (KMP) disclosures (continued)

Remuneration expenses for those key management personnel comprise the following components:

Short term employee expenses which include:

Salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position; and

non-monetary benefits – consisting of provision of car parking together with fringe benefits tax applicable to the benefit.

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

Post-employment expenses – mainly superannuation obligations.

The following disclosures focus on the expense incurred by EWOQ during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Income and Accumulated Surpluses.

Remuneration expenses

2025–26

Position	Short term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000
Energy and Water Ombudsman	245	9	6	30	290
General Manager, Customer Resolution and Engagement	183	9	5	23	220
General Manager, Strategy, Operations and Governance	186	8	5	24	223
Manager, People, Capability and Culture	173	-	4	23	200
Total Remuneration	787	26	20	100	933

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 12 – Key management personnel (KMP) disclosures (continued)

2024–25

Position	Short term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000
Energy and Water Ombudsman	232	8	6	33	279
General Manager, Customer Resolution and Engagement	168	8	4	21	201
General Manager, Strategy, Operations and Governance	181	6	5	22	214
Manager, People, Capability and Culture	163	2	4	20	189
Total Remuneration	744	24	19	96	883

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

Note 13 – Related party transactions

Transactions with people/entities related to KMP

EWOQ has no related party transactions to disclose this financial year.

Office of the Energy and Water Ombudsman
Notes to the Financial Statements
For the Year Ended 30 June 2026

Note 14 – Commitments

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

Commitments for the use of office premises

	2026	2025
	\$'000	\$'000
Not later than 1 year	304	358
Later than 1 year but not later than 5 years	148	-
Total	452	358

This commitment consists of the use of office premises located in Brisbane, Cairns and Rockhampton. The agreements with the Department of Housing and Public Works have terms ranging from 1 to 5 years with options for renewal. See Note 5.

Contract for the Management and Support of the Customer Relationship Management Solution

	2026	2025
	\$'000	\$'000
Not later than 1 year	32	60
Later than 1 year but not later than 5 years	62	95
Total	94	155

This commitment cost is for the ongoing management and support of the Customer Relationship Management Solution.

Note 15 – Contingencies

There were no other known contingent assets or liabilities at 30 June 2026.

Note 16 – Events Occurring after Balance Date

No event has occurred after balance date that has a material effect on these financial statements.

MANAGEMENT CERTIFICATE OF THE OFFICE OF THE ENERGY AND WATER OMBUDSMAN

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

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Energy and Water Ombudsman for the financial year ended 30 June 2026 and of the financial position of the office as at the end of that year; and

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 controls and risk management processes with respect to financial reporting throughout the reporting period.



Leonie Jones
Acting General Manager Strategy, Operations
and Governance

Office of the Energy and Water Ombudsman

Date 13 August 2026



Angela Arico
Acting Energy and Water Ombudsman

Office of the Energy and Water Ombudsman

Date 13 August 2026

INDEPENDENT AUDITOR'S REPORT

To the Energy and Water Ombudsman

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Office of the Energy and Water Ombudsman (the Office).

The financial report comprises the balance sheet as at 30 June 2026, the statement of income and accumulated surpluses 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 accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- 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.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the Office's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. 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 Office 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

Management is responsible for the other information.

The other information comprises the information included in the Office's annual report for the year ended 30 June 2026, 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 management for the financial report

Management 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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the Office'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 Office 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:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

A handwritten signature in black ink that reads 'mluwunga'.

Martin Luwunga
as delegate of the Auditor-General

14 August 2026

Queensland Audit Office
Brisbane