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Australian Institute of
Family Studies



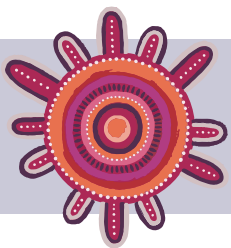
AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Annual Report 2025-26



AUSTRALIAN INSTITUTE OF FAMILY STUDIES

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The Australian Institute of Family Studies acknowledges the Traditional Owners of Country throughout Australia and recognises their continuing connection to lands and waters. We pay our respects to Aboriginal and Torres Strait Islander cultures, and to Elders past and present.

Australian Institute of Family Studies Annual Report 2025–26



Australian Government

**Australian Institute of
Family Studies**

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Australian Government
Australian Institute of
Family Studies



12 October 2026
The Hon Tanya Plibersek
Minister for Social Services
Parliament House
Canberra ACT 2600

Dear Minister

I am pleased to present the annual report of the Australian Institute of Family Studies for the financial year 2025–26.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

This report includes the entity's annual performance statements and audited annual financial statements as required by section 39 and subsection 43(4) of the PGPA Act.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Liz Neville'.

Liz Neville
Director, Australian Institute of Family Studies

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1. Director's review



Liz Neville
Director

I am proud to share with you the Australian Institute of Family Studies' (AIFS) Annual Report for 2025–26. This year we continued to deliver important evidence for family-related policy and practice while undertaking significant organisational change to position AIFS for its next phase.

Our purpose remains as relevant as ever, with Australian families continuing to navigate significant social, economic and technological change. An ageing population profile, cost-of-living pressures, housing affordability challenges and broader global uncertainty continue to influence family functioning, with some families experiencing compound disadvantage in the form of financial hardship, psychological distress, family, domestic and sexual violence and other adversities. In this environment, policies and programs must keep pace with the demands on modern families and robust and independent evidence has never been more important.

To help focus our work program around developing rigorous evidence to support better outcomes for children, families and communities, in August 2025 we published our Strategic Research Agenda. Developed in consultation with child and family representative organisations, academics and government agencies, this agenda identifies 4 broad themes for addressing Australia's most pressing family wellbeing challenges: child and family wellbeing; child and family safety; families and society; and gambling harms. These 4 themes also provide a clear framework for focusing our activities.

This year marked the next phase of our transformation, as we moved from defining our strategic direction to undertaking an ambitious program of organisational change to align our structure, operating model and governance arrangements to the themes identified in the agenda. In an environment of increasing fiscal constraint across the public sector, we also undertook a program of voluntary redundancies, aligning our workforce profile with our future priorities and operating model. Alongside this transformation, we continued to invest in new tools and emerging technologies, while modernising our ways of working to improve productivity, responsiveness and organisational sustainability.

While the transformation has required significant effort, the new organisational model is already enabling a more integrated approach to our work, strengthening our ability to identify emerging issues, and generating actionable evidence to inform government decision-making on complex family wellbeing challenges.

We are now correctly positioned to better leverage our evaluation capability and rich longitudinal datasets, including linked data capability – developed over decades – and to respond to critical trends and emerging issues affecting Australian families.

AIFS also delivered a highly productive program of evidence generation in 2025–26. In delivering on our Statement of Intent and supporting the Minister's Statement of Expectations, we advanced research, evaluation, data collection and national leadership activities across priority areas, including:

- Leading significant reviews under the Safe and Supported National Framework for Protecting Australia's Children, including working in partnership with Aboriginal and Torres Strait Islander organisations, related to actions 5 and 6 of the First Action Plan

- Developing innovative tools to strengthen the child and family services sector, including new monitoring, evaluation and learning resources designed to build practitioner capability and support evidence-informed service delivery and continuous improvement
- Supporting implementation of the National Carer Strategy 2024–2034 through development of the National Carer Strategy Outcomes Framework, providing government with a consistent approach to measuring progress towards improved outcomes for carers
- Expanding the evidence base on suicide prevention, with research from our Longitudinal Study of Australian Children identifying protective factors associated with lower risk of suicidal thoughts and behaviours among young people and *Ten to Men* research highlighting links between relationship breakdown, social connection and men's suicide risk
- Advancing national gambling harm prevention through the National Gambling Prevalence Study Pilot, which identified a more cost-effective approach to measuring gambling participation and harm, and research examining awareness of *BetStop*, Australia's National Self-Exclusion Register, to inform future consumer protection and harm-minimisation efforts.
- Strengthening the evidence base on the experiences of older Australians, including conducting national studies examining the abuse and mistreatment of Aboriginal and Torres Strait Islander older people and LGBTIQ+ older people.

Together, these activities show how AIFS is using its unique role as an independent national research agency to connect high-quality evidence, longitudinal data, evaluation and knowledge translation with the policy and practice decisions that shape family wellbeing.

The achievements outlined in this report reflect the dedication, expertise and commitment of our staff, research participants, partner organisations, advisory committees and stakeholders. I thank them for their contribution to strengthening the evidence base on the issues that matter most to Australian families.

Together, we are building the evidence needed to support families of every kind to thrive in a changing world.



Liz Neville
Director
Australian Institute of Family Studies

2. Overview

The Australian Institute of Family Studies (AIFS) is the Australian Government's key research agency on family wellbeing. We provide robust and independent evidence that informs policy and practice and supports positive outcomes for children, families and their communities. This includes managing nationally significant longitudinal studies and data assets that provide unique insights into family, child and community wellbeing over time.

Established in 1980 as an independent statutory agency under the *Family Law Act 1975*, AIFS is situated in the social services portfolio. Our whole-of-government orientation enables our research, evaluation, data and knowledge translation activities to inform a broad range of policies and programs affecting Australian families.

The Australian Gambling Research Centre (AGRC) is a secondary legislative function of AIFS that was established in July 2013 under the *Gambling Measures Act 2012*. Through the AGRC, AIFS builds and communicates evidence to support policy and practice responses to gambling participation and gambling-related harms.

AIFS is commissioned by the Australian Government to conduct research, evaluations and other evidence and data-driven work. Given the significant role of state and territory governments in policies and programs affecting children and families, AIFS also engages with and monitors developments across jurisdictions. A modest proportion of AIFS funding is provided through direct appropriation from the Australian Government, with the balance of our funding generated through commissioned work.

The AIFS Director is the Accountable Authority under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The Director is appointed by, and responsible to, the Minister for Social Services.

Roles and functions

AIFS' work contributes to the evidence base for policy and practice relating to the wellbeing of families in Australia. In our Portfolio Budget Statement, we have a single outcome statement:

The creation and communication of knowledge for policy makers, service providers and the broader community to improve the wellbeing of children, families and communities.

AIFS applies multidisciplinary social science expertise to generate, analyse, translate and communicate evidence on the issues affecting Australian families. Our work is applied, policy-relevant and methodologically rigorous, drawing on disciplines including sociology, psychology, social work, economics, political science, demography, law, public health and data science. AIFS also uses its data assets, along with data linkage and integration, to strengthen the evidence base available to governments, researchers, service providers and communities.

Our values

In 2025–26 we refreshed our organisational values to reflect a more integrated, collaborative and future-focused organisation.

These AIFS values work alongside APS values and hold us collectively accountable to high behavioural standards to ensure we fulfil our purpose in serving the Australian community and supporting families to thrive.

Curious



We engage in discovery by asking questions, testing ideas and learning together.

Collaborative



We design work together, coordinate early and seek diverse input to improve understanding and impact.

Inclusive



We value difference and foster respectful interactions across our workplace and the communities we engage with.

Impactful



We produce rigorous and impartial research and analysis that contributes to better outcomes for families.

Strategic Research Agenda

With family wellbeing at the core of AIFS' work, we monitor the major forces, trends and transitions shaping the lives of Australian families. Our research and evidence helps build the evidence base needed to inform effective policies, programs and services.

Our work is organised under the 4 broad themes of our Strategic Research Agenda: Child and Family Wellbeing, Child and Family Safety, Families and Society, and Gambling Harm.

Child and Family Wellbeing

Child and family wellbeing underpins healthy, flourishing communities. AIFS research examines the many factors that influence wellbeing across the life course, including the transition to parenthood, parent-child relationships, child and family mental health, social connectedness, culture and community supports. The work of the theme has a particular focus on how policies, programs and services can best support all children and families to thrive.

Topics include:

- child development, wellbeing and resilience across the life course, including mental health and social and emotional development
- parenting, caregiving and family relationships, including transitions to parenthood, parenting capability, family functioning, post-separation wellbeing and the needs of carers
- prevention and early intervention, including approaches that strengthen families, address adversity early and reduce the need for crisis and statutory responses
- effective and equitable child and family services, including what works, for whom and in what circumstances, and the practice and service conditions that support better outcomes
- children's and families' experiences of services and systems, including participation, family voice, cultural safety, service accessibility and responsiveness
- culture, community and place, including culturally safe and community-led approaches, social connection, and the role of universal and place-based supports
- service-system integration and continuous improvement, including how universal, targeted and statutory services work together, use evidence and data, measure outcomes and improve service quality.

Child and Family Safety

Violence, abuse and maltreatment can have profound and lasting impacts on children, families and communities. AIFS research supports efforts to prevent and respond to domestic, family and sexual violence, including recognising the experiences of children and young people as victim-survivors in their own right. AIFS also contributes to national approaches to prevention and response by strengthening understanding of the evidence on primary prevention, examining key Commonwealth initiatives, and monitoring progress under the *National Plan to End Violence Against Women and Children*.

Topics include:

- the nature, prevalence and impacts of violence, abuse, neglect and maltreatment, including domestic, family and sexual violence, child abuse and neglect, elder abuse, coercive control and systems abuse

- children and young people's experiences of violence and abuse, recognising them as victim-survivors in their own right and examining the effects on their safety, wellbeing, development and relationships
- prevention and early intervention, including approaches that address the drivers of violence and abuse, interrupt pathways from childhood adversity to later harm, and strengthen protective factors for children and families
- effective responses to violence, abuse and harmful behaviours, including service responses for victim-survivors and interventions for people who use violence
- child protection, out-of-home care and family support systems, including children's and families' experiences, transitions between services, and approaches that improve safety, stability, wellbeing and reunification outcomes
- family law, child support and post-separation safety, including parenting and financial arrangements, systems abuse and the interaction between family law, family violence and child protection systems
- online and technology-facilitated safety, including children and young people's online experiences, technology-facilitated abuse and supports for families navigating digital environments
- integrated and culturally safe systems and services, including coordination across family violence, child protection, family law, child sexual abuse, justice and universal service systems, and responses that meet the needs of diverse communities.

Families and Society

Families are diverse and continue to evolve alongside broader social and demographic change. AIFS research examines trends in family formation, fertility, caregiving, relationships, household composition and intergenerational connections. We also explore how changing patterns of work, care, housing, economic participation and social conditions shape family wellbeing and families' ability to thrive. This work helps governments, service providers and communities understand and respond to the changing needs of Australian families and develop policies and services that remain relevant and effective.

Topics include:

- family formation, diversity and change, including fertility, partnering, separation, living arrangements, ageing families, multigenerational relationships and diverse family forms
- how policies, services and institutions respond to contemporary families, including whether eligibility rules, service models and other policy settings reflect how families live, relate and provide support
- work, care and gender equity, including the interaction between paid work and unpaid care, workforce participation, caregiving across the life course and the distribution of care within families
- economic security and inequality, including cost-of-living pressures, income security, poverty, financial stress, family wealth and the transfer of resources within and between generations
- housing and family life, including housing affordability, security and suitability, household formation, multigenerational living and the role of family support in accessing and maintaining housing
- migration, settlement and belonging, including how migration, displacement and transnational family life shape family relationships, cultural identity, access to services and intergenerational change
- social participation, inclusion and cohesion, including how community connection, loneliness and isolation, civic participation and trust shape family wellbeing and contribute to family and community resilience

Gambling Harms

Growing concern about the normalisation of gambling highlights the need for evidence-based responses to prevent and reduce harm. AIFS research examines how gambling affects individuals, families and communities, including the adequacy of current consumer protection measures according to a public health orientation. Particular attention is given to young people's exposure to gambling and gambling-like content, and the links between these experiences and gambling-related harm.

Topics include:

- the prevalence, distribution and changing nature of gambling and gambling-related harm, including differences across population groups, gambling products and jurisdictions
- the impacts of gambling on individuals, families and communities, including effects on relationships, children, mental health, financial security, family violence and affected others
- the drivers and pathways of gambling harm, including life circumstances, social and family influences, gambling environments, product design and the normalisation of gambling in everyday life
- children and young people's exposure to gambling, including advertising, sports sponsorship, online gambling, simulated gambling and gambling-like features in digital games
- prevention, consumer protection and harm reduction, including the effectiveness of regulatory settings, advertising restrictions, payment and expenditure controls, pre-commitment and other safeguards
- early identification, support and recovery, including access to and effectiveness of treatment and support services for people who gamble, their families and affected others
- community attitudes and experiences, including lived experience perspectives and public views on gambling availability, promotion, regulation and reform
- the implementation and impact of gambling policy and regulatory reform, including monitoring outcomes, identifying unintended consequences and building the evidence needed for continuous improvement.

3. Report on performance

Statement of preparation

As the accountable authority of AIFS, I present the 2025–26 Annual Performance Statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, the annual performance statements:

- accurately present the entity's performance in the reporting period, and
- comply with subsection 39(2) of the PGPA Act.



Liz Neville
Director
Australian Institute of Family Studies

Measuring performance against our outcomes and goals

As stated in AIFS' 2025–26 to 2028–29 Corporate Plan:

AIFS' vision:

Families of every kind thriving and contributing in a society that supports them.

AIFS' purpose:

To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and communities.

To demonstrate performance against our single Portfolio Budget Statements (PBS) outcome and our 4 strategic goals, we used our performance framework, comprising 18 performance measures. The measures cascade directly from our 4 strategic goals and are informed by a range of data collection activities, described throughout.

Annual performance statement

AIFS met targets for 14 of its 18 performance measures in 2025–26. Strong results were recorded across research leadership, trusted partnerships, practitioner engagement and organisational sustainability. Performance was mixed in some areas, including media engagement, competitive tender outcomes and staff satisfaction, reflecting both external operating conditions and a period of significant organisational transition.

Goal 1: Research excellence and leadership in family wellbeing

In 2025–26, AIFS delivered a substantial program of research on issues affecting children, families and communities, including suicide prevention, fathering, men's health, couple relationships, young people's family formation goals, gambling harm, and child and family wellbeing. This work contributed to national policy discussions, public understanding and the evidence base used by governments, researchers, service providers and communities.

Key activities

AIFS convened the Healthy Masculinities Roundtable in May, bringing together senior Australian Government representatives, leading researchers and academic experts to explore what healthy masculinities mean in an Australian policy context and how the concept may be applied across policy, service delivery, programs and research. The roundtable supported dialogue on ways to promote positive outcomes for men and boys and contributed to AIFS' broader work on men's health and family wellbeing.

In February, AIFS brought together researchers, policy leaders and practitioners to discuss emerging evidence on the abuse and mistreatment of older people in Australia. Moderated by Age Discrimination Commissioner Robert Fitzgerald AM and supported by the Attorney-General's Department (AGD), the symposium explored opportunities to strengthen prevention, improve responses for victim-survivors and support future cross-sector research and collaboration.

AIFS expanded the national evidence base on suicide prevention through a suite of research examining risk and protective factors across the life course. Using data from *Growing Up in Australia: The Longitudinal Study of Australian Children* (LSAC), AIFS research found that strong connections with parents, peers and schools during adolescence are associated with a lower risk of suicidal thoughts and behaviours in early adulthood.

Drawing on data from *Ten to Men: The Australian Longitudinal Study on Male Health*, AIFS also examined the relationship between intimate partner relationship breakdown and suicidal thoughts and behaviours in men, highlighting the importance of support following separation. These findings were shared through media coverage and presentations at the National Suicide Prevention Conference. AIFS also contributed evidence to the ACT Legislative Assembly's inquiry into men's suicide rates, synthesising findings from *Ten to Men* research on male suicidality, social connectedness and mental health service access.

Research from LSAC provided new insights into how young Australians are thinking about family formation. The findings showed that while most young people still hope to have children, their aspirations are influenced by broader concerns about economic security, the environment and trust in public institutions. This work contributed to contemporary discussions about fertility intentions and demographic change in Australia.

AIFS also examined how couple relationships are changing in contemporary Australia. A review of existing research explored shifting attitudes towards marriage and de facto relationships, how couples share financial and family responsibilities, and whether existing legal frameworks are keeping pace with changing arrangements.

Through the Australian Gambling Research Centre (AGRC), AIFS advanced the development of national evidence infrastructure to support gambling harm prevention. The National Gambling Prevalence Study Pilot identified a more cost-effective and less biased approach to measuring gambling participation and harm. The pilot also provided evidence on links between gambling participation, gambling harm and other issues including suicidal thoughts, intimate partner violence and financial stress.

AIFS progressed a significant program of Defence and veteran family research, including commencement of the Defence and Veteran Families' Wellbeing Factors: Data Strengthening Project. AIFS also developed an outcomes framework for the Defence and Veteran Family Wellbeing Strategy, commenced an evaluation of the Defence, Veterans' and Families' Acute Support Package, and conducted collaborative research examining family and domestic violence in military and veteran families.

In 2025-26, AIFS also published 2 reports on the experiences of humanitarian migrants drawing on 10 years of data from the Building a New Life in Australia study. The research examined English language development and transitions from income support to paid employment among humanitarian migrants, providing new evidence on long-term settlement outcomes and the factors associated with successful settlement in Australian society.

Together, these activities demonstrate the breadth of AIFS' research and show how its data assets and research themes work together to generate evidence on issues affecting Australian families.

Our longitudinal studies

AIFS manages nationally significant longitudinal studies that provide long-term evidence on the lives, health, development, relationships and wellbeing of Australians over time. These studies represent critical national research infrastructure, providing unique longitudinal evidence that supports policy development, evaluation and understanding of social change over time. In 2025–26, AIFS continued to strengthen these assets through new research publications, data releases, fieldwork, participant recruitment and study governance arrangements.



Growing Up in Australia: The Longitudinal Study of Australian Children (LSAC)

For over 20 years, LSAC has followed the development and wellbeing of Australian children and young people. Conducted in partnership with the Department of Social Services, the study has followed 10,000 babies and children since 2004, collecting information on their development, health, education, work, family formation and broader wellbeing.

In 2025–26, AIFS:

- published 3 reports on key issues shaping young Australians' lives, including 2 reports on suicidal thoughts and behaviours and one on family formation goals
- released Wave 10 data, collected during 2023 and early 2024, to support research on children's development, family wellbeing, education, health and social outcomes
- released new employment and relationship history data, information about the pregnancies and children of study participants, and enhanced documentation and metadata to support longitudinal research
- completed Wave 11 fieldwork, re-engaging participants now in their 20s to examine the transition to adulthood, including experiences of food insecurity, nutrition and diet, working from home, neurodiversity, respectful relationships, consent, attitudes to gender inequality, intimate partner violence, social support and optimism about the future.

In 2025–26, LSAC continued to support research and policy development, with the study approving 511 new research projects during the year. Researchers and organisations using LSAC data also published more than 55 peer-reviewed journal articles, alongside policy papers drawing on cross-wave LSAC data. Findings from this work were disseminated through professional channels and forums, and several papers combined LSAC analysis with international longitudinal studies including Growing up in Ireland and the Tianjin Birth Cohort Study, demonstrating the study's national and international value.

LSAC is supported by a Scientific Advisory Committee, which provides advice on the study's methods and content to help ensure the study remains high-quality and relevant to issues affecting young people and their families.



Ten to Men: The Australian Longitudinal Study on Male Health (TTM)

Ten to Men is Australia's national study of male health and wellbeing and one of the world's largest longitudinal studies of male health. Conducted in partnership with the Department of Health, Disability and Ageing, the study follows Australian boys and men over time to improve understanding of the factors that influence health, wellbeing, relationships and life outcomes.

In 2025–26, AIFS:

- published 4 research reports on issues affecting Australian males, including childhood adversity and its effect on mental health, the impact of relationship breakdown on men's suicide risk, social determinants of health, and health outcomes and service usage among first-time fathers
- recruited around 10,000 additional participants from across Australia, including men from groups that have traditionally been underrepresented in research
- released the Sample Top-Up dataset and Wave 5 data to strengthen the study's representativeness and support research on men's health, wellbeing, relationships, health service use and social outcomes
- consulted government, policy, research and community stakeholders to inform the development of Wave 6 data collection.

In 2025–26, *Ten to Men* continued to support research, policy and practice, with the study approving 45 new research projects during the year, bringing the total number of approved projects to 217 by 30 June 2026. Researchers and organisations using *Ten to Men* data and findings produced at least 39 identified external research and policy outputs, including peer-reviewed publications and policy reports. Findings were also shared through professional and clinical channels, including coverage in *The Medical Journal of Australia's InSight+*, helping to translate evidence on men's health and wellbeing for policy, practitioner and community audiences.

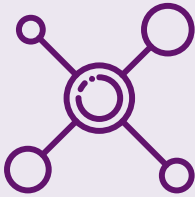
Ten to Men is supported by a Scientific Advisory Group and Community Reference Group, which provide strategic scientific and community input on the study's direction to ensure it remains relevant, methodologically robust and responsive to emerging priorities in men's health and wellbeing.



Building a New Life in Australia: The Longitudinal Study of Humanitarian Migrants

Building a New Life in Australia (BNLA) is Australia's largest longitudinal study of humanitarian migrants, following almost 2,400 participants from arrival through their first decade of settlement. Although fieldwork for this longitudinal cohort was completed before 2025–26, BNLA continues to provide an important national evidence base for understanding long-term settlement outcomes,

including employment, education, English language proficiency, health and wellbeing. In 2025–26, AIFS continued to support the use of this unique dataset through curation, analysis and publication, including 2 reports drawing on BNLA data (more on page 10). Researchers using BNLA data also commenced 24 new approved research projects during the year, demonstrating the study's ongoing national value for research and policy on humanitarian migrant settlement.



Data linkage and integration

AIFS continued its role as an Accredited Data Service Provider under the *Data Availability and Transparency Act 2022*, delivering data linkage services that support high-quality research and evidence-informed policy. These capabilities enable us to support increasingly sophisticated forms of policy development, implementation monitoring and evaluation across government.

During 2025–26, AIFS undertook data linkage activities for its longitudinal studies and a range of external projects, including collaborations with the Office of the eSafety Commissioner, the Department of Veterans' Affairs, La Trobe University, the University of Queensland and the Australian National University. Data linkage and integration remain central to AIFS' research and data capability, strengthening the value of longitudinal and administrative data assets and supporting richer evidence for research, policy and practice.

AIFS also continued to implement the Australian Public Service Framework for the Governance of Indigenous Data, strengthening governance arrangements to ensure Aboriginal and Torres Strait Islander agency and perspectives are considered in how data are stewarded, linked, shared and used. This work was supported through senior executive sponsorship, including AIFS' Indigenous Data Champion Ally, and is aligned with AIFS' broader responsibilities as an Accredited Data Service Provider and steward of nationally significant longitudinal data assets.

Efforts to improve the discoverability, accessibility and re-use of AIFS data assets also continued through sharing information with the Australian Government Data Catalogue and supporting appropriate access to data for research and policy purposes.

Key performance results

In 2025–26, AIFS met 3 of 5 performance measures under Goal 1.

AIFS maintained a strong advisory presence, contributing to 37 active committees and advisory groups. Through this engagement, AIFS supported knowledge exchange, strengthened sector connections and contributed research evidence and expertise to policy and practice discussions.

AIFS also responded to 21 requests for submissions and expert input on issues relating to family wellbeing, gender equality, health and gambling harm. These included inquiries and reviews relating to men's suicide rates, the Thriving Kids initiative, the health impacts of alcohol and other drugs, the relationship between domestic, family and sexual violence and suicide, sexual consent reforms and Western Australian gambling laws (see Appendix page 81 for further information).

Media engagement remained strong, generating 4,165 media mentions and 66 unprompted requests for comment. Notwithstanding, these results were below target, reflecting a lower number of media-facing research outputs published during the reporting period, with several major outputs released shortly before or after the financial year. Outcomes were also influenced by the continued contraction of traditional media channels.

Table 3.1: Goal 1: Research Excellence and leadership in family wellbeing

Goal	Measure	Previous 24-25	Target 25-26	Result 25-26	Performance outcome
GOAL 1 Provide research excellence and leadership in family wellbeing	Committee membership: number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth gov, S/T gov and other	39	30	37	Met
	Requests for advice: number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth gov, S/T gov and other (includes submissions and other less formal public advice)	14	15	21	Met
	Media mentions – growth rate: number of media mentions and as proportion of prior year number	4,773	5,000	4,165	Not met
	Media requests for comment – growth rate: number of media requests for comment as proportion of prior year number	71	75	66	Not met
	Stakeholder perception of rigour of research: number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families as a proportion of stakeholders surveyed	100%	75%	100%*	Met

* Biennial result, informed by the results of AIFS Tier 1 stakeholder survey in 2024-25.

Goal 2: Trusted partners and providers of research and advice to inform the government's family and gambling policies

In 2025-26, AIFS continued to provide evidence-informed advice to support policy development in family wellbeing and gambling harms. This work addressed complex policy issues affecting children, families and communities.

Key activities

Supporting children and young people with a care experience was a key focus of AIFS' work. Commissioned by the Department of Social Services, AIFS undertook 3 major projects to support implementation of *Safe and Supported: The National Framework for Protecting Australia's Children*. These projects examined support for foster, kinship and permanent carers, the Transition to Independent Living Allowance and, in partnership with SNAICC, the refresh of the National Out-of-Home Care Standards. This work involved extensive engagement with Australian Government, state and territory agencies, Aboriginal and Torres Strait Islander organisations, carers and young people with lived experience.

AIFS strengthened the evidence base on families with children in the early years through 2 projects commissioned by the Department of Social Services. A rapid scoping review examined protective factors associated with parent and child wellbeing, and a second project reported on the characteristics of Australian families with children aged 0-5 and explored what helps families feel empowered, connected and supported.

Using child support administrative data, AIFS delivered new evidence to support policy development in the child support system following parental separation. This work examined changing patterns of Child Support Program coverage and care-time arrangements after separation, contributing to the evidence base for child support and family law policy development.

AIFS also supported national efforts to end and prevent domestic, family and sexual violence through a mid-term synthesis of evidence relating to the *National Plan to End Violence against Women and Children 2022–2032*. Commissioned by the Department of Social Services, the work synthesised findings from evaluations assessing Australian, state and territory initiatives to identify emerging lessons, evidence gaps and areas of promising practice. AIFS also commenced an evaluation of the Primary Prevention Activity Program delivered by Our Watch and an evaluation of the Keeping Women Safe in the Home program.

AIFS delivered new evidence on the abuse and mistreatment of older First Nations peoples and older LGBTIQ+ people, in partnership with Aboriginal research partners Professor Victoria Hovane (research lead) and Ralph Mogridge, and Queerspace, respectively. Commissioned by the Attorney-General's Department, these studies addressed evidence gaps on the nature, drivers and impacts of abuse and mistreatment, as well as help-seeking experiences and service responses.

Within the gambling policy domain, the Australian Gambling Research Centre (AGRC) progressed the first phase of the national evaluation of the National Consumer Protection Framework for Online Wagering. The evaluation examined the implementation of the framework's measures across jurisdictions, including governance arrangements, consumer awareness, uptake and compliance activities. AIFS also delivered research examining awareness of *BetStop*, Australia's National Self-Exclusion Register, to inform future awareness, outreach and consumer protection strategies.

AIFS supported implementation of the *National Carer Strategy 2024–2034* by developing the National Carer Strategy Outcomes Framework for the Australian Government. The framework provides a consistent approach to measuring progress towards improved outcomes for carers and builds on AIFS' broader program of work to strengthen the evidence base underpinning the strategy.

Finally, AIFS supported the use of linked data to address emerging policy challenges. Through work with the Office of the eSafety Commissioner and broader data linkage activities, AIFS helped generate richer evidence by securely connecting information across datasets and sectors. As one of four Commonwealth Accredited Data Service Providers, AIFS is able to support governments to use integrated data to better understand community experiences and evaluate the impact of policy and program interventions.

Beyond commissioned work, AIFS continued to support government decision making through formal submissions to policy, legislative and regulatory reviews.

Together, these activities demonstrate AIFS' role as a trusted strategic evidence partner to government.

Key performance results

In 2025–26, AIFS met 3 of its 4 performance measures under Goal 2.

The direct approach win rate result reflects strong demand for AIFS' expertise and continued confidence among government partners in AIFS' capacity to deliver high-quality research, evaluation and evidence-informed advice.

AIFS did not meet its target for the competitive tenders win rate, with none of its 3 tender submissions successful. Competitive tenders are a very small component of AIFS' business development activity, with AIFS primarily securing commissioned work through direct approaches and long-term relationships with government. Overall, business development performance therefore remained strong despite this result.

Stakeholder survey results also remained strong, indicating that AIFS research continues to be viewed as policy relevant and is being used to inform policy development.

Table 3.2: Goal 2: Be recognised and engaged as trusted partners and advisors to inform the government's family and gambling policies

Goal	Measure	Previous 24-25	Target 25-26	Result 25-26	Performance outcome
GOAL 2 Be recognised and engaged as trusted partners and advisors to inform the government's family and gambling policies	Direct approaches - win rate: number of direct approaches and the proportion won	71%*	70%	96%	Met
	Competitive tenders - win rate: number of select and non-select tender invitations (open tender and panel) and proportion won	14%	25%	0%	Not met
	Stakeholder perceptions of policy relevance of research: number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed	100%	75%	100%**	Met
	Stakeholder use of AIFS research to inform policy: number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy	83%	75%	83%**	Met

Notes: *In 24-25 AIFS used the measure 'Select tenders - win rate', which included both Direct approaches and panel submissions. This was amended to direct approaches only in 25-26 to align with revisions to AIFS business development strategy. The win rate result for direct approaches only in 24-25 was 85%. ** Biennial result, informed by the results of AIFS Tier 1 stakeholder survey in 2024-25.

Goal 3: Accessible research and evaluation resources to support family and community services

AIFS plays an important knowledge translation role, producing evidence-based resources that support practitioners and organisations working with children, families and communities. In 2025-26, AIFS continued to publish practical and accessible research and evaluation resources to help practitioners apply evidence, build capability and support evidence-informed service delivery.

Key activities

AIFS published a wide range of evidence-based resources for practitioners through knowledge translation projects such as Child Family Community Australia (CFCA). These included practice guides, resource sheets, short articles, practitioner insights, metrics/figures and evidence summaries on topics such as child development, parenting, family and domestic violence, trauma-informed practice, child safety, family support, gambling harms and service system responses.

The CFCA project also reached practitioners through a webinar program. In 2025-26, AIFS broadcast 11 live webinars with an average live attendance of 895 people and an average post-webinar attendance of 781 YouTube views. Topics included supporting neurodivergent parents, preventing childhood emotional abuse, trauma prevention and early intervention approaches with children and young people. AIFS also introduced an on-demand webinar program to improve access and flexibility for people working in child and family services, with 17 on-demand webinars attracting 9,432 participants.

To support capability uplift and professional development, AIFS expanded its range of practical, accessible resources for the child and family services sector. Through the Family Mental Health Support Services (FMHSS) project, AIFS developed its first interactive online learning modules,

translating evidence-based practice resources into self-paced training on trauma-informed and neurodiversity-affirming practice.

AIFS also released a new Monitoring, Evaluation and Learning (MEL) guide and an Evidence Compass to help organisations strengthen evidence-informed practice and embed continuous improvement. These resources provide practical support for planning, implementing and using monitoring and evaluation activities, helping service providers better understand what works, for whom and why.

Together, these initiatives supported the translation of research and evaluation evidence into practical resources for frontline practitioners, policy makers and service organisations.

Key performance results

In 2025–26 AIFS met all 5 performance measures under Goal 3, with 3 measures improving on already strong results from the previous year.

Overall, the results indicate that AIFS resources remain accessible, relevant and useful to practitioners, and continue to support evidence-informed practice and service improvement.

Table 3.3: Goal 3: Provide accessible research and evaluation resources to support family and community services

Goal	Measure	Previous 24–25	Target 25–26	Result 25–26	Performance outcome
GOAL 3 Provide accessible research and evaluation resources to support family and community services	Stakeholder perception of accessibility: number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed	91%	85%	91%	Met
	Stakeholder perception of relevance: number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research	95%	85%	97%	Met
	Application in practice: number of CFCA respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents	89%	85%	89%	Met
	Development of practice: number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents	85%	85%	87%	Met
	Evaluation capability: number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents	85%	85%	89%	Met

Note: Performance under Goal 3 is measured through AIFS' annual CFCA Needs and Impact survey, which captures the perspectives of users across Australia. AIFS also incorporated feedback from Hotjar polls, which prompt users to indicate whether the resource they are engaging with is accessible and useful to their work.

Goal 4: Sustainable organisation with a culture of excellence

A sustainable organisation with a culture of excellence enables AIFS to continue delivering high-quality research, evaluation and advice for government, stakeholders and the community. In 2025-26, AIFS progressed a significant program of organisational change, while investing in systems, governance, stakeholder engagement and workforce capability to support long-term sustainability.

Key activities

AIFS made significant progress in implementing an organisational realignment project, the most substantial change process undertaken by the organisation in recent years. Through staff consultation, organisational redesign and change implementation activities, AIFS transitioned to a new operating model.

A major milestone was the implementation of AIFS' new organisational structure, based on matrix-model ways of working that support greater collaboration across research and enabling functions. As part of this transformation, AIFS reduced its workforce profile to support future sustainability, while maintaining capacity to deliver high-quality research, evaluation and advisory services.

AIFS appointed Theme Heads to lead the 4 research themes identified in its Strategic Research Agenda. Together with Theme Forums, the Research Committee and strengthened project life-cycle governance, these arrangements improved coordination across research programs, strengthened strategic oversight and supported a more integrated research portfolio aligned with government and community priorities.

The entity enhanced its business development and stakeholder engagement capability to support future growth opportunities and strengthen relationships with key partners. Insights from the Tier 1 stakeholder survey informed improvements to engagement approaches, helping AIFS better understand stakeholder needs, identify opportunities for collaboration and ensure the research agenda remains responsive to current and emerging policy priorities.

AIFS also strengthened its position as a strategic research partner through formal partnership agreements with the Department of Social Services, the Attorney-General's Department and the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts. These arrangements create a platform for longer-term strategic engagement, collaborative research planning and evidence-informed policy development.

AIFS invested in new tools, platforms and systems to support a more connected and efficient organisation. This included progressing a Customer Relationship Management (CRM) platform, and enhancements to project management, performance monitoring, business intelligence reporting and organisational data systems.

AIFS continued to embed digital innovation and artificial intelligence in work practices. Microsoft Copilot was scaled across the organisation and supported through staff training, governance arrangements and responsible AI policies, enabling staff to improve productivity and collaboration. Consistent with its role as a national research organisation, AIFS is exploring how artificial intelligence can enhance research, evaluation, data analysis and knowledge translation while maintaining high standards of quality, safety and integrity and managing cyber security risk.

Together, these initiatives strengthened organisational capability and sustainability, while supporting AIFS through a period of significant transition.

Key performance results

In 2025–26 AIFS met 3 of its 4 performance measures under Goal 4.

Repeat business remained strong, reflecting continued confidence in AIFS' research, evaluation and advisory services.

AIFS also exceeded its target for long-term contract revenue. This reflected additional funding secured for AIFS' longitudinal studies during 2025–26 from the Department of Social Services (DSS) and the Department of Health, Disability and Ageing.

Staff satisfaction declined markedly. This result was recorded during a period of significant organisational change associated with the realignment and indicates that the transition had an impact on staff experience. Notwithstanding, AIFS achieved a low, unplanned attrition rate of 5%.

Table 3.4: Goal 4: Ensure a sustainable, high performing organisation with a culture of excellence

Goal	Measure	Previous 24–25	Target 25–26	Result 25–26	Performance outcome
GOAL 4 Ensure a sustainable, high performing organisation with a culture of excellence	Repeat business: percentage of contract revenue that comes from repeat customers	99%	80%	99%	Met
	Contract value: remaining value of long-term contracts (i.e. contracts which have 2+ years remaining) as a proportion of remaining value of all contracts	57%	50%	87%	Met
	Staff satisfaction: number of staff agreeing they are satisfied with their job as a proportion of staff surveyed	74%	75%	57%	Not met
	Attrition rate: number of staff who concluded employment at AIFS during FY (excluding non-ongoing staff with less than 3 months remaining) as a proportion of all staff employed during the FY	24%*	≤20%	5%	Met

* 24-25 Attrition rate result included non-ongoing staff with less than 3 months remaining in the measure. AIFS revised this measure in 25-26 to distinguish planned and unplanned attrition.

4. Financial overview

Report on financial performance

Operating results

In accordance with the Australian Government net cash appropriation arrangements, AIFS incurred a deficit of \$3,209,052. This deficit is primarily due to lower revenue from contracts with customers than budgeted, and depreciation and amortisation expense.

Without depreciation and amortisation of \$1,211,063, AIFS would have reported a deficit of \$1,997,989.

See Table 4.1 for a summary of budgeted and actual expenses for 2025–26.

Table 4.1: Budgeted and actual expenses for Outcome 1, 2025–26, and budgeted expenses for 2026–27

Outcome 1: Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, service providers and the broader community	Budget 2025–26 \$'000	Actual 2025–26 \$'000	Variation (col 2 – col 1) \$'000	Budget 2026–27 \$'000
Program 1.1: Australian Institute of Family Studies				
Departmental expenses				
Departmental appropriation	24,262	24,955	693	19,488
Expenses not requiring appropriation in the Budget year	1,141	1,211	70	1,255
Total for Program 1.1	25,403	26,166	763	20,743
Outcome 1 totals by appropriation type				
Departmental expenses				
Departmental appropriation	24,262	24,955	693	19,488
Expenses not requiring appropriation in the Budget year	1,141	1,211	70	1,255
Total expenses for Outcome 1	25,403	26,166	763	20,743
	2025–26	2025–26	2025–26	2026–27
Average staffing level ^a	98	108	10	90

Note: ^a The headcount and average staffing level are not the same measure. The headcount is the total number of employees at 30 June 2026. The average staffing level is an average over the financial year that takes account of full-time equivalent staffing levels.

Operating revenue

The total operating revenue was \$22,950,542 and consisted of the following:

- Government appropriations of \$4,696,000
- Sale of goods and services and rendering of services of \$17,675,332
- Other revenue of \$550,500

Operating expenses

Total operating expenses were \$26,165,940 and consisted of the following:

- Employee benefits of \$17,247,141
- Supplier expenses of \$7,674,431
- Depreciation and amortisation of \$1,211,063
- Other expenses of \$33,305

Balance sheet

Net asset position

The net asset position at 30 June 2026 was a deficit of \$4,870,541 (2025 was a deficit of \$1,869,489)

Total assets

Total assets at 30 June 2026 were \$16,713,131 (2025 \$19,756,531). Total assets decreased by \$3,043,400 primarily due to the net cash loss incurred in 2025-26.

Total liabilities

Total liabilities at 30 June 2026 were \$21,583,672 (2025 \$21,626,020). There was no material movement of liabilities between 2024-25 and 2025-26.



INDEPENDENT AUDITOR'S REPORT

To the Minister of Social Services

Opinion

In my opinion, the financial statements of the Australian Institute of Family Studies (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Director and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office 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 Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Director is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Director is also responsible for such internal control as the Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Director is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are 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 National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Li Lin

Audit Principal

Delegate of the Auditor-General

Canberra

22 September 2026

Statement by the Director and Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Institute of Family Studies 'the Institute' will be able to pay its debts as and when they fall due.



Liz Neville

Director

22 September 2026



Robert Oliphant

Chief Financial Officer

22 September 2026

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Financial statements

Statement of comprehensive income

for the period ended 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget 2026 \$
NET COST OF SERVICES				
Expenses				
Employee benefits	2A	17,247,141	15,993,097	15,448,000
Suppliers	2B	7,674,431	6,657,662	8,789,000
Depreciation and amortisation	5A	1,211,063	1,251,021	1,141,000
Finance costs	2C	33,305	162,035	25,000
Write-down and impairment of other assets	2D	-	183,173	-
Losses from asset sales		-	6,580	-
Total expenses		26,165,940	24,253,568	25,403,000
Own-source income				
Own-source revenue				
Revenue from contracts with customers	3A	17,675,332	18,268,729	20,019,000
Royalties		28,710	31,489	-
Other revenue	3B	550,500	(105)	53,000
Total own-source revenue		18,254,542	18,300,113	20,072,000
Gains				
Gains from sale of assets		6,346	12,303	33,000
Total gains		6,346	12,303	33,000
Total own-source income		18,260,888	18,312,416	20,105,000
Net cost of services		(7,905,052)	(5,941,152)	(5,298,000)
Revenue from Government	3C	4,696,000	4,708,000	4,781,000
Deficit on continuing operations		(3,209,052)	(1,233,152)	(517,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	104,043	-
Total other comprehensive income		-	104,043	-
Total comprehensive loss		(3,209,052)	(1,129,109)	(517,000)

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

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Statement of comprehensive income

for the period ended 30 June 2026

Budget variances commentary

Australian Institute of Family Studies ‘the Institute’ the original budgeted financial statement was first presented to Parliament in respect of the reporting period in the 2025-26 Portfolio Budget Statements (PBS).

Explanations of major variance between actual and revised budgeted amounts for 2025-26 are provided where the variance is greater than 10% for a line item or greater than \$600,000 unless the variance is a trivial amount.

Explanations of major variances	Affected line items (and statement)
Higher due to voluntary redundancy payments in 2025-26	<i>Employee benefits</i>
Lower due to change in timing of project expenditure from 2025-26 to 2026-27	<i>Suppliers</i>
Lower due to change in timing of projects expenditure from 2025-26 to 2026-27	<i>Revenue from contracts with customers</i>
Higher due to the Department of Social Services revenue contribution in 2025-26	<i>Other revenue</i>

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Statement of financial position

as at 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget 2026 \$
ASSETS				
Financial assets				
Cash and cash equivalents	4A	10,325,864	9,108,427	3,453,000
Trade and other receivables	4B	3,504,089	7,032,146	12,248,000
Total financial assets		13,829,953	16,140,573	15,701,000
Non-financial assets¹				
Leasehold improvements	5A	1,572,479	2,458,923	1,756,000
Plant and equipment	5A	348,410	320,740	276,000
Computer software	5A	178,375	356,297	174,000
Prepayment	5B	783,914	479,998	327,000
Total non-financial assets		2,883,178	3,615,958	2,533,000
Total assets		16,713,131	19,756,531	18,234,000
LIABILITIES				
Payables				
Suppliers	6A	1,071,665	371,601	1,275,000
Contract liabilities	6A	14,209,193	14,623,656	13,856,000
Other payables	6B	1,512,757	1,088,958	-
Total payables		16,793,615	16,084,215	15,131,000
Interest bearing liabilities				
Leases	7A	1,226,895	1,850,668	1,227,000
Total interest bearing liabilities		1,226,895	1,850,668	1,227,000
Provisions				
Employee provisions	8A	3,001,300	3,137,795	3,139,000
Other provisions	8B	561,862	553,342	429,000
Total provisions		3,563,162	3,691,137	3,568,000
Total liabilities		21,583,672	21,626,020	19,926,000
Net assets		(4,870,541)	(1,869,489)	(1,692,000)
EQUITY				
Contributed equity		5,736,511	5,528,511	5,737,000
Asset revaluation reserve		359,993	359,993	256,000
Accumulated deficit		(10,967,045)	(7,757,993)	(7,685,000)
Total equity		(4,870,541)	(1,869,489)	(1,692,000)

Notes:

1. Right-of-use assets are included in leasehold improvements.

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

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Statement of financial position

as at 30 June 2026

Budget variances commentary

Australian Institute of Family Studies ‘the Institute’ the original budgeted financial statement was first presented to Parliament in respect of the reporting period in the 2025–26 Portfolio Budget Statements (PBS).

Explanations of major variance between actual and revised budgeted amounts for 2025–26 are provided where the variance is greater than 10% for a line item or greater than \$600,000 unless the variance is a trivial amount.

Explanations of major variances	Affected line items (and statement)
The Institute manages cash on an as-needs basis and the balance at year end reflects timing differences of when cash is received at year end.	Cash and cash equivalents
Variance due to timing of spent appropriations between 1 July 2025 and 30 June 2026	Trade and other receivables
Lower due to the impact of the fair value assessment in 2024–25	Leasehold improvements
Higher due to timing of payment for the 2025–26 period	Prepayments
Lower due to timing of accruals between years	Suppliers

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Statement of changes in equity

for the period ended 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget 2026 \$
CONTRIBUTED EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		5,528,511	5,323,511	5,529,000
Adjusted opening balance		5,528,511	5,323,511	5,529,000
Transactions with owners				
Contribution by owners				
Departmental capital budget		208,000	205,000	208,000
Total transactions with owners		208,000	205,000	208,000
Closing balance as at 30 June		5,736,511	5,528,511	5,737,000
ACCUMULATED DEFICIT				
Opening balance				
Balance carried forward from previous period		(7,757,993)	(6,524,841)	(7,168,000)
Adjusted opening balance		(7,757,993)	(6,524,841)	(7,168,000)
Comprehensive income				
Deficit for the period		(3,209,052)	(1,233,152)	(517,000)
Total comprehensive income		(3,209,052)	(1,233,152)	(517,000)
Closing balance as at 30 June		(10,967,045)	(7,757,993)	(7,685,000)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		359,993	255,950	256,000
Adjusted opening balance		359,993	255,950	256,000
Comprehensive income				
Other comprehensive income		-	104,043	-
Total comprehensive income		-	104,043	-
Closing balance as at 30 June		359,993	359,993	256,000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		(1,869,489)	(945,380)	(1,383,000)
Adjusted opening balance		(1,869,489)	(945,380)	(1,383,000)
Comprehensive income				
Deficit for the period		(3,209,052)	(1,233,152)	(517,000)
Total comprehensive income		(3,209,052)	(1,129,109)	(517,000)
Transactions with owners				
Contributions by owners				
Departmental capital budget		208,000	205,000	208,000
Total transactions with owners		208,000	205,000	208,000
Closing balance as at 30 June		(4,870,541)	(1,869,489)	(1,692,000)

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

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Statement of changes in equity

for the period ended 30 June 2026

Budget variances commentary

Australian Institute of Family Studies ‘the Institute’ the original budgeted financial statement was first presented to Parliament in respect of the reporting period in the 2025–26 Portfolio Budget Statements (PBS).

Explanations of major variance between actual and revised budgeted amounts for 2025–26 are provided where the variance is greater than 10% for a line item or greater than \$600,000 unless the variance is a trivial amount.

Explanations of major variances	Affected line items (and statement)
Higher due to less revenue from contracts with customers earnt in 2025–26	<i>Deficit for the period</i>

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Cash flow statement

for the period ended 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget 2026 \$
OPERATING ACTIVITIES				
Cash received				
Appropriations		23,369,735	26,544,115	4,928,000
Sales of goods and rendering of services		18,894,797	26,337,687	20,038,000
GST received		745,568	839,152	8,000
Other		550,500	30,250	-
Total cash received		43,560,600	53,751,204	24,974,000
Cash used				
Employees		(17,001,888)	(15,433,110)	(15,164,000)
Suppliers		(7,941,580)	(7,780,169)	(8,534,000)
Interest payments on lease liabilities		(24,785)	(37,387)	(25,000)
GST paid		(1,578,718)	(1,215,750)	(132,000)
Section 74 receipts transferred to OPA		(15,133,150)	(22,530,837)	-
Total cash used		(41,680,121)	(46,997,253)	(23,855,000)
Net cash from/(used by) operating activities		1,880,479	6,753,951	1,119,000
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of plant and equipment		6,346	12,303	-
Total cash received		6,346	12,303	-
Cash used				
Purchase of plant and equipment, computer software (internally developed)		(253,615)	(117,820)	(95,000)
Total cash used		(253,615)	(117,820)	(95,000)
Net cash from/(used by) investing activities		(247,269)	(105,517)	(95,000)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		208,000	205,000	208,000
Total cash received		208,000	205,000	208,000
Cash used				
Principal payments of lease liabilities		(623,773)	(585,468)	(624,000)
Total cash used		(623,773)	(585,468)	(624,000)
Net cash from/(used by) financing activities		(415,773)	(380,468)	(416,000)
Net increase/(decrease) in cash held		1,217,437	6,267,966	608,000
Cash and cash equivalents at the beginning of the reporting period		9,108,427	2,840,461	2,845,000
Cash and cash equivalents at the end of the reporting period	4A	10,325,864	9,108,427	3,453,000

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Cash flow statement

for the period ended 30 June 2026

Budget variances commentary

Australian Institute of Family Studies ‘the Institute’ the original budgeted financial statement was first presented to Parliament in respect of the reporting period in the 2025-26 Portfolio Budget Statements (PBS).

Explanations of major variance between actual and revised budgeted amounts for 2025-26 are provided where the variance is greater than 10% for a line item or greater than \$600,000 unless the variance is a trivial amount.

Explanations of major variances	Affected line items (and statement)
The presentation of the Cash Flow Statement in the PBS does not require entities to account for the return of Section 74 receipts to the OPA and the redrawing of these funds from the relevant Appropriation Item. Subsequently, the Cash Flow Statement presented in the 2025-26 Financial Statements identifies significantly higher amounts of 'Cash received' and 'Cash used' than in the PBS.	<i>Appropriation, Section 74 receipts transferred from OPA</i>
Lower due to lower revenue from contracts with customers earned	<i>Sale of goods and rendering of services</i>
Increased Invoices raised and Supplier expenses	<i>GST Received & GST Paid</i>
Employee expenses are higher due to the voluntary redundancy payment in 2025-26	<i>Employees</i>

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Notes to and forming part of the financial statements

for the period ended 30 June 2026

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Note 1: Overview and summary of material accounting policies

The Institute's central location is in Melbourne, Victoria. The Institute is an Australian Government controlled entity. It is a not-for-profit entity. The objective of the Institute is to conduct research to increase the understanding of Australian families and the issues that affect them.

The continued existence of the entity in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the entity's administration and programs.

1.1 The basis of preparation of the financial statements

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

While AIFS is in a negative equity position at 30 June 2026, forward "Revenue from Contracts with Customers" estimates of \$15.5m compared to \$13.2m actual in 2024-25 combined with Government appropriation of \$4.8m provide a reasonable base for the going concern assumption which is the basis that these financial statements have been prepared on. Additionally, AIFS reviews project revenue and expenditure

on a monthly basis for any variances. AIFS is also enhancing its forward revenue projections to assist in short- and long-term planning for financial performance.

1.2 Significant accounting judgements and estimates

Refer to Note 15 for explanation of assumptions used in estimating the fair value of assets.

The liability for long service leave has been estimated using present value techniques. This takes into account expected salary growth, attrition and future discounting using Commonwealth bond rates.

Refer to Note 3 for explanation of the assumptions and judgements used in revenue recognition for revenue from contracts with customers.

No other accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.3 New Australian accounting standards

All new, revised or amending standards and interpretations that were issued prior to the sign-off date in the current reporting period have been considered and did not have an impact on the Institute's financial statements.

1.4 Taxation

The Institute is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

1.5 Events after the reporting period

There are no known events occurring after the reporting period that could impact on the financial statements.

Note 2: Expenses

	2026 \$	2025 \$
Note 2A: Employee benefits		
Wages and salaries	11,852,406	11,571,868
Superannuation		
Defined contribution plans	2,005,152	1,701,660
Defined benefit plans	331,530	396,739
Leave and other entitlements	2,078,329	2,233,081
Other employee benefits ¹	979,724	89,749
Total employee benefits	17,247,141	15,993,097
¹ Other employee benefits is driven by voluntary redundancies in 2025-26		
Note 2B: Suppliers		
Goods and services supplied or rendered		
Consultants	4,896,341	4,098,400
Contractors	1,450,180	1,455,246
Travel	252,065	243,036
IT Services	949,863	753,338
Total goods and services supplied or rendered	7,548,449	6,550,020
Goods supplied	20,601	36,168
Services rendered	7,527,848	6,513,852
Total goods and services supplied or rendered	7,548,449	6,550,020
Other suppliers		
Workers compensation expenses	125,982	107,642
Total other suppliers	125,982	107,642
Total suppliers	7,674,431	6,657,662
Note 2C: Finance costs		
Interest on lease liabilities	24,785	37,387
Unwinding of discount or change in discount rate	8,520	124,648
Total finance costs	33,305	162,035

Note 2: Expenses continued

Accounting Policy: Short-term leases and leases of low-value assets

The Institute has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low value assets (less than \$10,000 per asset). The Institute recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. The Institute has no such leases.

Note 2D: Write-down and impairment of other assets

	2026	2025
	\$	\$
Revaluation decrements	-	183,173
Total write-down and impairment of other assets	-	183,173

Note 3: Own-source income

	2026 \$	2025 \$
Note 3A: Revenue from contracts with customers		
Sale of goods	480	-
Revenue from contracts with customers	17,674,852	18,268,729
Total revenue from contracts with customers	17,675,332	18,268,729

Own-sourced income for the Institute is derived from research activities recognised over time.

Type of customer:

Australian Government entities (related parties)	17,013,701	17,279,915
State and Territory Governments	-	101,927
Non-government entities	661,631	886,887
Total	17,675,332	18,268,729

Note 3B: Other revenue

ANAO audit services received free of charge	50,500	49,800
DSS Contribution	500,000	-
AIFS Conference Revenue ¹	-	(49,905)
Total other revenue	550,500	(105)

¹ Revenue related to the AIFS conference held in June 2024.

Note 3C: Revenue from Government

Departmental appropriations	4,696,000	4,708,000
Total revenue from Government	4,696,000	4,708,000

Note 3: Own-source income continued

Accounting Policy: Revenue

Revenue from contracts with customers

The Institute receives contract revenue by conducting high-quality research relevant to policy and practice on a broad range of issues regarding families in Australia for various stakeholders. The key stakeholders comprise mainly other Commonwealth agencies, State Government agencies as well as non-government entities.

Revenue from rendering of contract services is recognised by reference to the stage of completion of contracts over time and is measured at the reporting date. The Institute's revenue policies relating to when a contract is in scope of AASB 15 and if the performance obligations are required by an enforceable contract and they are sufficiently specific to enable the Institute to determine when they have been satisfied.

The stage of completion of contracts at the reporting date is determined by reference to either:

- a) services performed to date as a percentage of total services to be performed; or
- b) the proportion that costs incurred to date bear to the estimated total costs of the transaction; or
- c) milestones achieved against provision in the contract.

Copyright royalty revenue for the use of the Institute's publications and bibliographic databases is recognised on an accrual basis. The Institute has no control over the amount of royalties and a provisional amount is accrued based on historical receipts.

Cost recovery, which relates mainly to Comcare receipts and sponsorships of travel expenses, is recognised on an accrual basis.

Receivables for goods and services, which have 20-day terms, are recognised at the nominal amounts less expected credit loss allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Institute gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Resources received free of charge

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Accounting Policy: Gains

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements. The Institute did not receive any contribution of assets in 2025-26 or 2024-25.

Sale of assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

Note 4: Financial assets

	2026 \$	2025 \$
Note 4A: Cash and cash equivalents		
Cash on hand or on deposit	10,325,864	9,108,427
Total cash and cash equivalents	10,325,864	9,108,427
Note 4B: Trade and other receivables		
Goods and services receivables		
Goods and services	657,288	640,812
Other receivables	3,689	7,637
Total goods and services receivables	660,977	648,449
Appropriation receivables		
Appropriation receivable (existing programs)	2,843,112	6,383,697
Total appropriation receivables	2,843,112	6,383,697
Total trade and other receivables	3,504,089	7,032,146

Credit terms for goods and services were within 20 days (2025: 20 days).

Accounting Policy

Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand.

Financial assets

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Note 5: Non-financial assets**Note 5A: Reconciliation of the opening and closing balances of leasehold improvements, plant and equipment and intangibles**

	Leasehold improvements \$	Plant and equipment \$	Computer software \$	Total \$
As at 1 July 2025				
Gross book value	6,162,836	320,740	889,611	7,373,187
Accumulated depreciation, amortisation and impairment	(3,703,913)	-	(533,314)	(4,237,227)
Total as at 1 July 2025	2,458,923	320,740	356,297	3,135,960
Additions:				
Purchase or internally developed	-	253,615	-	253,615
Depreciation and amortisation	(337,818)	(146,696)	(177,922)	(662,436)
Depreciation on right-of-use assets	(548,627)	-	-	(548,627)
Disposals	-	(79,249)	-	(79,249)
Other movements	1	-	-	1
Total as at 30 June 2026	1,572,479	348,410	178,375	2,099,264
Total as at 30 June 2026 represented by:				
Gross book value	6,162,832	493,530	889,611	7,545,973
Accumulated depreciation, amortisation and impairment	(4,590,353)	(145,120)	(711,236)	(5,446,709)
Total as at 30 June 2026	1,572,479	348,410	178,375	2,099,264
Carrying amount of right-of-use assets	1,003,997	-	-	1,003,997

Note: No plant and equipment, leasehold improvements and computer software are expected to be sold within the next 12 months with the exception of laptops that are renewed and disposed of in line the Institute's asset policy.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements.

Asset recognition threshold

Purchases of leasehold improvements, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$1,000 and for leasehold improvements and computer software for purchases costing less than \$10,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Institute where there exists an obligation to restore property to its original condition. These costs are included in the value of leasehold improvements with a corresponding provision for 'make good' recognised.

Note 5: Non-financial assets continued

Accounting Policy (continued)

Lease Right of Use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column (i.e. leasehold improvements) as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Institute has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application.

Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, General Government Sector (GGS) and Whole of Government financial statements.

Revaluations

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measurement
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market approach

Following initial recognition at cost, leasehold improvements (excluding ROU assets), plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued carrying amount of the asset after revaluation equals its revalued amount.

Depreciation

Depreciable leasehold improvements, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Institute using, in all cases, the straight-line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future, reporting periods, as appropriate. Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2026	2025
Leasehold improvements	10 years	10 years
Plant and equipment	3 to 15 years	3 to 15 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Note 5: Non-financial assets continued

Accounting Policy

Impairment

All assets were assessed for impairment at 30 June 2026. As no indications of impairment were identified, it was determined that there was no impairment.

If indicators of impairments were to exist, the asset's recoverable amount would be estimated and adjustments made if the recoverable amount exceeded the carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Institute were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of leasehold improvements or plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The Institute's intangibles comprise commercially purchased software and internally developed website costs. Website was upgraded and accounted for in consideration of accounting standards and Department of Finance guidelines. Intangibles are recognised initially at cost in the statement of financial position, except for purchases costing less than \$10,000 which are expensed on acquisition. Intangibles are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the Institute's software are 3 to 5 years (2024–25: 3 to 5 years). All software assets were assessed for indications of impairment as at 30 June 2026.

Note 5B: Prepayment

	2026 \$	2025 \$
Prepayments	783,914	479,998
Total other non-financial assets	783,914	479,998

Note: No indicators of impairment were found for prepayments.

Note 6: Payables

	2026 \$	2025 \$
Note 6A: Suppliers		
Trade creditors and accruals	1,071,665	371,601
Contract liabilities from contracts with customers	14,209,193	14,623,656
Total suppliers	15,280,858	14,995,257

Suppliers are expected to be settled in no more than 12 months. Settlement was usually made within 30 days (2025: 30 days). Contract liabilities are associated with unearned income.

Note 6B: Other payables

Salaries and wages	725,469	348,886
Superannuation	67,852	64,434
GST payable	715,371	677,124
Other	4,065	(1,486)
Total other payables	1,512,757	1,088,958

Accounting Policy: Financial liabilities

Contract liabilities from contracts with customers are commissioned research revenue payments received but cannot be recognised as revenue because the tasks or deliverables are not completed at the time payments were received.

The Institute classifies its financial liabilities as 'other financial liabilities'. This comprises suppliers and other payables that are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Financial liabilities are recognised and derecognised upon 'trade date'.

Note 7: Interest bearing liabilities

	2026 \$	2025 \$
Note 7A: Leases		
Lease liabilities	1,226,895	1,850,668
Total leases	1,226,895	1,850,668

Total cash outflow for leases for the year ended 30 June 2026 was \$648,558 (2025: \$622,861)

Note 7B: Maturity analysis – contractual undiscounted cash flows

Within 1 year	675,155	648,558
Between 1 to 5 years	563,076	1,238,231
Total leases	1,238,231	1,886,789

The above lease disclosures should be read in conjunction with the accompanying notes 2C and 5A.

Accounting Policy: Leases

For all new contracts entered into, the Institute considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Note 8: Provisions

	2026 \$	2025 \$
Note 8A: Employee provisions		
Leave	3,001,300	3,137,795
Total employee provisions	3,001,300	3,137,795

A liability for separation and redundancy of \$345,541 was recorded in 2025–26. No liability for separation and redundancy existed in 2024–25.

Note 8B: Other provisions

Provision for restoration

As at 1 July	553,342	428,694
Unwinding of discount or change in discount rate	8,520	124,648
Total other provisions	561,862	553,342

The Institute currently has an agreement for leasing of premises which has a provision requiring the Institute to restore the premises to their original condition at the conclusion of the lease. The Institute has made a provision to reflect the present value of this obligation.

Accounting Policy: Employee provisions

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Institute's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by the use of the Department of Finance's shorthand method using the Standard Commonwealth sector probability profile. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The majority of the staff of the Institute are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance administered schedules and notes.

The Institute makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Institute accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June each year represents outstanding contributions.

Note 9: Appropriations**Note 9A: Annual appropriations****Annual appropriations for 2026**

	Annual appropriation \$	Adjustments to appropriation ¹ \$	Total appropriation \$	Appropriation applied in 2026 (current and prior years) \$	Variance ² \$
Departmental					
Ordinary annual services	4,696,000	15,133,149	19,829,149	22,152,297	(2,323,148)
Capital budget ³	208,000	-	208,000	208,000	-
Other services					
Equity injections	-	-	-	-	-
Total departmental	4,904,000	15,133,149	20,037,149	22,360,297	(2,323,148)

Notes:

1. In 2025-26, adjustments to appropriation were mostly PGPA Act Section 74 receipts.
2. The variance is attributable to the change in the balance of Unspent Annual Appropriation between 30 June 2025 and 30 June 2026 (see note 9B).
3. Departmental Capital Budgets are appropriated through Appropriation Acts (No . 1, 3, 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Annual appropriations for 2025

	Annual appropriation \$	Adjustments to appropriation ¹ \$	Total appropriation \$	Appropriation applied in 2025 (current and prior years) \$	Variance ² \$
Departmental					
Ordinary annual services	4,708,000	22,530,837	27,238,837	20,276,149	6,962,688
Capital budget ³	205,000	-	205,000	205,000	-
Other services					
Equity injections	-	-	-	-	-
Total departmental	4,913,000	22,530,837	27,443,837	20,481,149	6,962,688

Notes:

1. In 2024-25, adjustments to appropriation were mostly PGPA Act Section 74 receipts.
2. The variance is attributable to the change in the balance of Unspent Annual Appropriation between 30 June 2024 and 30 June 2025 (see note 9B).
3. Departmental Capital Budgets are appropriated through Appropriation Acts (No . 1, 3, 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Note 9: Appropriations continued

Note 9B: Unspent annual appropriations

	2026 \$	2025 \$
Departmental		
Appropriation Act (No. 1) - Operating 2024-25	-	6,383,697
Appropriation Act (No. 1) - Operating 2024-25 Cash	-	9,108,427
Appropriation Act (No. 1) - Operating 2025-26	2,843,112	-
Appropriation Act (No. 1) - Operating 2025-26 Cash	10,325,864	-
Total departmental	13,168,976	15,492,124

Accounting Policy: Transactions with the Government as owner

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Other distributions to owners

The FRR require that distributions to owners be debited to contributed equity unless it is in the nature of a dividend. There was no distribution to owners in 2025-26 or 2024-25.

Note 10: Net cash appropriation arrangements

	2026 \$	2025 \$
Total comprehensive loss – as per the Statement of Comprehensive Income	(3,209,052)	(1,129,109)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	662,436	702,394
Plus: depreciation of right-of-use assets ²	548,627	548,627
Less: lease principal repayments ²	(623,773)	(585,468)
Changes in asset revaluation reserve	-	(104,043)
Net cash operating deficit	(2,621,762)	(567,598)

Notes:

1. From 2010–11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

Note 11: Key management personnel remuneration

During the reporting period ended 30 June 2026, the Institute had four executives who meet the definition of Key Management Personnel (KMP). KMP are those persons having authority and responsibility for planning, directing and controlling the activities of AIFS directly or indirectly. AIFS determined the KMP to be the Director, 2 Group Heads and Chief Operating Officer. Key management personnel remuneration is reported in the table below:

	2026 \$	2025 \$
Short-term employee benefits	1,203,401	1,181,770
Post-employment benefits	193,244	181,850
Other long-term employee benefits	22,384	264,378
Total key management personnel remuneration expenses	<u>1,419,029</u>	<u>1,627,998</u>

KMP remuneration was prepared on an accrual basis. The total number of KMP that are included in the above table is four (2025: Four).

The above KMP remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Institute.

Note 12: Related party disclosures

Related party relationships

The Institute is an Australian Government controlled entity. Related parties of the Institute include but are not limited to:

- KMP as outlined in Note 11;
- Close family members of KMP outlined in Note 11; and
- Organisations controlled by these KMP and their close family members.

Related parties to the Institute also included the Portfolio Minister, Cabinet Ministers and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Institute, it has been determined that there are no related party transactions to be separately disclosed.

Note 13: Contingent assets and liabilities

Quantifiable contingencies

The Institute had no new quantifiable or unquantifiable contingent assets and contingent liabilities as at 30 June 2026 (2025: nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Note 14: Financial instruments

	2026 \$	2025 \$
Note 14A: Categories of financial instruments		
Financial assets at amortised cost		
Cash on hand or on deposit	10,325,864	9,108,427
Goods and services	657,288	640,812
Other receivables	3,689	7,637
Appropriation receivable (existing programs)	2,843,112	6,383,697
Total financial assets at amortised cost	13,829,953	16,140,573
Total financial assets	13,829,953	16,140,573

The net fair values of cash and cash equivalents and trade receivables approximates their carrying amounts.

Financial liabilities measured at amortised cost

Trade creditors and accruals	1,071,665	371,601
Total financial liabilities measured at amortised cost	1,071,665	371,601
Total financial liabilities	1,071,665	371,601

The net fair values of trade creditors and accruals approximates their carrying amounts.

Accounting Policy: Financial assets

In accordance with AASB 9 *Financial Instruments*, the Institute classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both the Institute's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the Institute becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

- the financial asset is held in order to collect the contractual cash flows; and
- the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Note 14: Financial instruments continued

Accounting Policy: Financial assets

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Accounting Policy: Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial liabilities at amortised cost

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Note 15: Fair value measurements

The following tables provide an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

The different levels of the fair value hierarchy are defined below.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Institute can access at measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

Accounting Policy

The Institute engaged the service of the Jones Lang Lasalle (JLL) to conduct a detailed external valuation of all non-financial assets at 30 June 2025 and has relied upon those outcomes to establish carrying amounts. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. Comprehensive valuations are carried out at least once every three years. JLL has provided written assurance to the Institute that the models developed are in compliance with AASB 13.

The methods utilised to determine and substantiate the Level 3 unobservable inputs are derived and evaluated as follows:

Physical Depreciation and Obsolescence – assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured utilising the Depreciated Replacement Cost approach. Under the Depreciated Replacement Cost approach, the estimated cost to replace the asset is calculated and then adjusted to take in physical depreciation and obsolescence. Physical depreciation and obsolescence have been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration. For all Leasehold Improvement assets, the consumed economic benefit/asset obsolescence deduction is determined based on the term of the associated lease.

The Institute's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

	Fair value measurements at the end of the reporting period	
	2026 \$	2025 \$
Non-financial assets¹		
Plant and equipment ²	348,410	320,740
Leasehold improvements ^{2,3}	568,482	906,684
Total non-financial assets	916,892	1,227,424

Notes:

1. No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2026 (2025: nil).

2. The Institute's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all non-financial assets is considered their highest and best use.

3. The leasehold improvements figure reported is exclusive of ROU.

4. There were no transfers between Levels 1 and 2 for recurring fair value measurements during the year.

5. Level 3: Depreciation and obsolescence have been determined based on professional judgement, and economic and external obsolescence factors relevant to the assets under consideration.

Note 16: Current/non-current distinction for assets and liabilities

	2026 \$	2025 \$
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10,325,864	9,108,427
Trade and other receivables	3,504,089	7,032,146
Other non-financial assets	783,914	479,998
Total no more than 12 months	14,613,867	16,620,571
More than 12 months		
Leasehold improvements	1,572,479	2,458,923
Plant and equipment	348,410	320,740
Computer software	178,375	356,297
Total more than 12 months	2,099,264	3,135,960
Total assets	16,713,131	19,756,531
Liabilities expected to be settled in:		
No more than 12 months		
Contract liabilities	14,209,193	14,623,656
Suppliers	1,071,665	371,601
Other payables	1,512,757	1,088,958
Leases	663,779	138,654
Employee provisions	1,469,747	1,568,771
Total no more than 12 months	18,927,141	17,791,640
More than 12 months		
Leases	563,116	1,712,014
Employee provisions	1,531,553	1,569,024
Other provisions	561,862	553,342
Total more than 12 months	2,656,531	3,834,380
Total liabilities	21,583,672	21,626,020

5. Management and accountability

Management and accountability statement

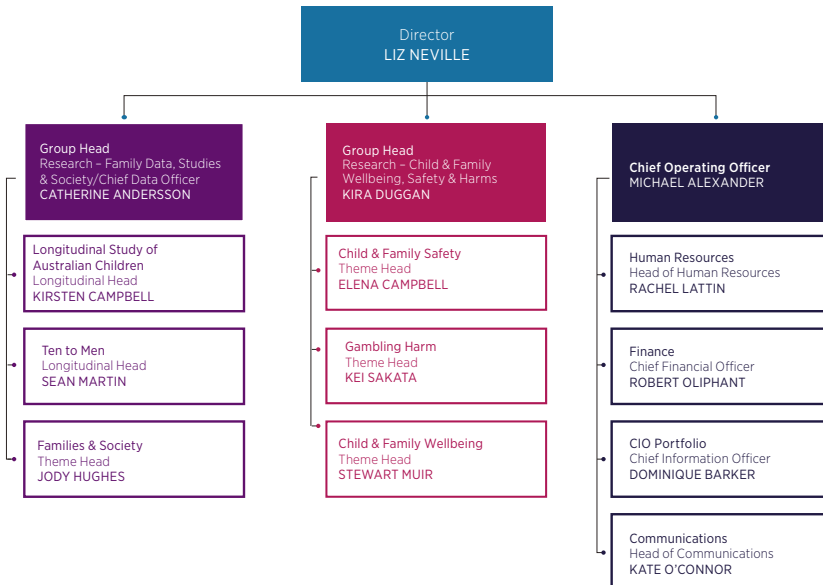
Management and accountability are achieved with the support of the Corporate Services area of AIFS, with oversight from the Chief Operating Officer.

Corporate Services provide a range of enabling functions to assist us to meet our goals through the ongoing improvement and application of financial, administrative, human resources and information management and technology policies and practices.

Accountability is met through our internal management committee, governance and advisory committees, staff committees, reporting processes, internal and external audits, the Business Continuity Plan and policies and guidelines under the Protective Security Policy Framework.

Organisational structure

In 2025–26, AIFS implemented a new organisational structure, which included the creation of Theme Head positions, to strengthen leadership of the Strategic Research Agenda, and Longitudinal Heads, reflecting the significance of the longitudinal studies. The structure shown below came into effect in June 2026.



Senior executive members

Director

Accountable Authority	Position title	Reporting to	Date of commencement
Liz Neville	Director	Minister for Social Services, the Hon Tanya Plibersek MP	June 2023 (a/g Director) December 2024 (permanent Director)

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Director of AIFS serves as the Accountable Authority and is appointed by the Minister. The Director is responsible for providing overall leadership to the organisation and is supported by 2 Group Heads and the Chief Operating Officer. Together they comprise AIFS' Executive Leadership Team with responsibility for strategic direction, governance and operational oversight. The Director is also AIFS' Indigenous Capability Champion.

Group Head – Family Data, Studies and Society

The Group Head, Family Data, Studies and Society oversees AIFS' demographic and family research, major longitudinal studies and data management and linkage activities. This includes research on the relations between families and society, as well as oversight of the *Growing Up in Australia* (LSAC), and *Ten to Men* (TTM) longitudinal studies. The Group Head also serves as AIFS' Chief Data Officer, Indigenous Data Champion Ally and Privacy Champion.

Group Head – Child and Family Wellbeing, Safety and Harms

The Group Head, Child and Family Wellbeing, Safety and Harms leads research, evaluation and knowledge translation activities focused on improving outcomes for children and families. This includes examining factors affecting child and family wellbeing, evaluating policies and services, translating evidence into practice resources and building sector capability to use evidence and evaluate outcomes. The Group Head also oversees the secretariat function for the AIFS Human Research Ethics Committee and serves as AIFS' Commonwealth Child Safety Framework Champion.

Chief Operating Officer

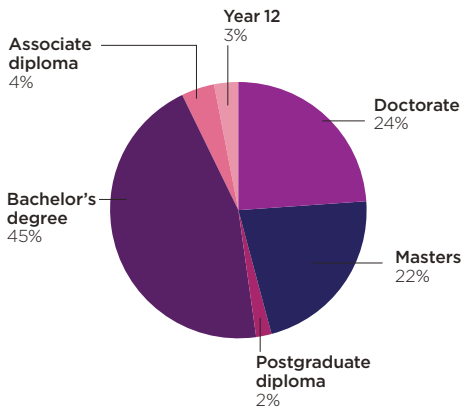
The Chief Operating Officer oversees AIFS' corporate operations, including finance, human resources, information management and technology, risk management and communications. The Chief Operating Officer also serves as AIFS' Chief Security Officer, Chief Risk Officer, Chief Artificial Intelligence Officer, Freedom of Information Contact Officer and Diversity Champion.

Management of human resources

Managing and developing employees

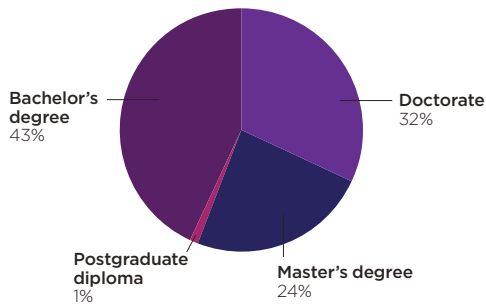
Our employees bring a diverse range of skills, knowledge and experience. This includes expertise across multiple research disciplines, including sociology, psychology, social work, economics, political science, demography, law, public health and data science, as well as specialist capabilities in education, survey methodology and statistical analysis. Our workforce also possesses a broad range of corporate and operational skills, including financial management, human resource management, industrial relations, project management, information technology and communications. Figure 5.1 and Figure 5.2 show, respectively, the highest qualifications gained by our employees overall and by those employed in the research groups.

Figure 5.1: Employees overall-highest recorded qualification, at 30 June 2026



Note: Figures exclude the Director.

Figure 5.2: Research employees highest recorded qualifications, at 30 June 2026



Workplace agreements

AIFS Enterprise Agreement came into effect on 25 March 2024 and will operate until the nominal expiry date of 28 February 2027. Details of the number of staff covered by the Enterprise Agreement or a Section 24(1) determination as at 30 June 2026 are shown below.

Table 5.1: Number of staff covered by different employment agreements, at 30 June 2026

	SES	Non-SES	Total
Enterprise Agreement	0	100	100
Section 24(1) determination	3	0	3
Total	3	100	103

Employee statistics

As at 30 June 2026, there were 103 staff employed at AIFS under the *Public Service Act 1999*, excluding the Director. Table 5.2 presents the profile of our staff by gender and type of employment at 30 June 2026.

Table 5.2: Staffing overview – actual ongoing and non-ongoing full-time and part-time staff, by gender, at 30 June 2026

	Ongoing		Non-ongoing		Totals
	Full-time	Part-time	Full-time	Part-time	
Male	17	3	2	1	23
Female	52	18	1	8	79
Non-binary/self described	1				1
Total number	70	21	3	9	103
% of all staff	68	20	3	9	

Note: Percentages do not sum to 100% due to rounding.

Table 5.3: Staffing overview – actual ongoing and non-ongoing staff, by classification level and gender, at 30 June 2026

Classification	AIFS classification	Salary Range		Ongoing		Non-binary/ self-described	Non-ongoing		Total	% of all staff
		Male	Female	Male	Female		Male	Female		
SES Band 1	SES Band 1	1	2	0	0	0	0	0	3	3
		\$214,592–\$258,128								
Executive Level 2	AIFS EL2	5	13	0	0	0	0	1	19	18
		\$141,787–\$189,841								
Executive Level 1	AIFS EL1	8	17	0	0	0	1	3	29	28
		\$121,755–\$133,568								
APS6	AIFS Band 5–6	2	20	1	0	1	0	3	26	25
		\$99,734–\$111,701								
APS5	AIFS Band 5–6	1	9	0	0	0	1	1	12	12
		\$88,834–\$96,829								
APS4	AIFS Band 3–4	3	9	0	0	0	0	1	13	13
		\$79,125–\$86,246								
APS3	AIFS Band 3–4	0	0	0	0	0	1	0	1	1
		\$70,477–\$77,234								
APS2	AIFS Band 1–2	0	0	0	0	0	0	0	0	0
		\$63,400–68,425								
APS1	AIFS Band 1–2	0	0	0	0	0	0	0	0	0
		\$57,497–\$60,946								
Total		20	70	1	3	1	3	9	103	
% of all staff		19	68	1	3	1	3	9		

Note: The pay scale includes salary rates for employees on maintained salary levels following movement from another agency and/or an Individual Flexibility Arrangement. Please see AIFS EA for the usual rates.

Staff location

As at 30 June 2026, 100% of AIFS’ ongoing and non-ongoing employees operated from our single office in Melbourne, Victoria. A number of staff have remote working agreements that allow them to be located in other states/territories but they travel to the Melbourne office as required.

Diversity and inclusion

AIFS is proud to reflect the diversity of the Australian community within our workforce. Our staff bring a wide range of backgrounds, experiences and perspectives, which enrich our research, strengthen collaboration and support inclusive decision making across the organisation.

Details of diversity and inclusion at AIFS are shown below.

Table 5.4: Diversity and inclusion

	%
Aboriginal and/or Torres Strait Islander	1
Born outside Australia	29
First language not English	25
Disability	13
Carer ^a	48
LGBTIQ+ ^a	24

Notes: Figures include ongoing and non-ongoing employees. ^a Data from the 2026 APS Employee Census.

Performance pay

The current enterprise agreement or Section 24(1) determinations do not offer performance pay to AIFS employees.

Executive remuneration

Table 5.5: Remuneration of key management personnel for 2025-26

Name	Position title	Base salary	Bonuses	Other benefits & allowances	Superannuation contributions	Long service leave	Other long-term benefits	Termination benefits	Total remuneration
Liz Neville	Director	398,914		-	59,765	7,004			465,683
Michael Alexander	Chief Operating Officer	249,384		983	43,884	4,978			299,230
Catherine Andersson	Group Head	309,553		150	51,994	4,761			366,458
Kira Duggan	Group Head	244,214		202	37,601	5,639			287,657
Total		1,202,066		1,335	193,244	22,384			1,419,029

AIFS committees and working groups

Risk and Audit Committee

The Risk and Audit Committee (RAC) reports to the Director and plays a key role in our corporate governance. It helps ensure effective and efficient use of resources by reviewing the performance and operations of internal controls and performance management systems. It approves our internal audit program and advises the Director on risk, fraud, compliance and performance. It also provides assurance to the Director on preparing and reviewing financial statements. Membership includes up to 5 independent members at a time (including the Chair) external to AIFS.

In 2025-26, the committee met 4 times and there were 4 paid committee members. Darren Box continued as RAC Chair, Brandon Mack and Sally Anne-Pitt continued as members for the full year, and Stephen Sheehan ceased committee membership on 12 September 2025.

The charter determining the function of the Risk and Audit Committee is available at: aifs.gov.au/main/policies

Risk and Audit Committee members, 2025-26

- Darren Box (Chair), Managing Director Darren Box Pty Ltd: consulting business, with a focus on professional coaching, facilitation, independent assurance and management consulting
- Brandon Mack (Member), Management consultant in public policy, strategy and corporate governance
- Sally-Anne Pitt (Member), Managing Director of Pitt Group Pty Ltd and Vice Chairman of the Global Board of the Institute of Internal Auditors
- Stephen Sheehan (Member to September 2025), Sheehan Solutions Pty Ltd: Financial management consulting, audit committee and financial statements sub-committee governance and advisory work.

Table 5.6: Risk and Audit Committee remuneration

Member	Position	Qualifications	Number of meetings attended/Total number of meetings	Total annual remuneration
Darren Box	Chair	BA (Business Administration, Accounting) (Charles Sturt University); Fellow Certified Practising Accountant	4/4	\$7,410.79
Brandon Mack	Member	BA (Liberal Arts and Sciences, General Studies and Humanities (Monash))	4/4	\$5,092.32
Sally-Anne Pitt	Member	Bachelor of Applied Science, Master of Public Policy and post-graduate business studies from the Darden Business School, University of Virginia (USA)	4/4	\$5,558.13
Stephen Sheehan	Member	Bachelor of Commerce, Accounting (University of Tasmania); Fellow Certified Practising Accountant	1/4	\$1,356.96

Human Research Ethics Committee

Our Human Research Ethics Committee (HREC) ensures that all research projects we undertake meet the ethical standards set out in the National Statement on Ethical Conduct in Human Research 2025. It also ensures that National Health and Medical Research Council (NHMRC) guidelines, including the Australian Code for the Responsible Conduct of Research are integral to AIFS' research operations.

The committee's primary responsibility is to ensure projects uphold the 3 key principles of the National Statement 2025: respect for people, beneficence and justice. It is registered with the Australian Health Ethics Committee, a subcommittee of the NHMRC.

The HREC meets to review new project proposals, receive updates on ongoing research, address emerging ethical issues and consider and respond to ethical complaints.

In the 2025–26 period, the committee met 4 times, assessing 6 ethics applications for new, revised or extended research projects, and conducted 2 expedited reviews for projects requiring approval between scheduled regular meetings.

Committee members serve three-year terms, contributing their expertise to the ethical review of our research projects. The Ethics Committee comprises 11 external standing members.

Human Research Ethics Committee members, 2025–26

- Emeritus Professor David de Vaus (Chair), Doctor of Philosophy (La Trobe University), BA of Socio and Edu (La Trobe University)
- Rev John Lamont (Deputy Chair), BA (La Trobe University); BA Theology (United Faculty of Theology, Ormond College)
- Dr Joel Anderson, BA Communication (Monash University), BA Psychology (Australian Catholic University), Post Graduate of Psychology (Australian Catholic University), PhD (Australian Catholic University), Graduate Certificate in Higher Education (Australian Catholic University)
- Dr Tim Calabria, BA (University of Tasmania), Honours (La Trobe University), PhD (La Trobe University)
- Kristy Clancy BA of Economics (Hons) (James Cook University), Master of Social Work (James Cook University), Prof Cert in Indigenous Research (Melbourne University)
- Dr Karena Jessup, BA (University of Tasmania), BA Teaching (Hons) (University of Tasmania), PhD (University of Tasmania)
- Sonia Lewis, BA of Nursing Science (Hons), Diploma of Applied Science (La Trobe University)
- Jinny McGrath, BA Social Work (Monash University), Master of Social Work (Monash University), Master of Research (RMIT)
- Carol Soloff, BSc (Hons) (Australian National University)
- Dr Kathryn Thomas, DPhil (University of Technology), Graduate Diploma Legal Practice (Australian National University), BA (Hons) Laws/ BA of Arts (University of Queensland)
- Victoria Triggs, BSciEd (University of Melbourne), Grad Dip Ed Admin (University of Melbourne) Graduate Diploma (Australian Institute of Company Directors)

Workplace Relations Committee

The Workplace Relations Committee provides a forum for management and employees to discuss matters relating to the Enterprise Agreement as well as the workplace in general. The committee meets quarterly and comprises management and employee representatives.

Throughout 2025–26, the Committee focused on the OneAIFS realignment project, with workplace culture and staff wellbeing standing agenda items as AIFS progressed its operational transformation.

Work Health and Safety Committee

The Work Health and Safety Committee contributes to building an optimal work environment and representing the views of our staff regarding work health and safety matters. In 2025–26 the Committee continued to play a key advisory role, meeting quarterly to represent staff views and provide input on workplace safety matters. It contributed to the review of several Work Health and Safety policies, assisting with the successful outcome of the Comcare's Proactive Engagement Inspection on Risk Management.

Reconciliation Action Plan Working Group

AIFS continued its reconciliation journey through implementation of its Reconciliation Action Plan (RAP). The RAP is championed by the RAP Working Group, a diverse cohort of employees led by the AIFS Director, with support from the Executive Leadership Team.

In 2025–26, it:

- supported capability development, leadership and networking opportunities for Aboriginal and Torres Strait Islander staff, including the successful nomination of an AIFS employee to the Australian Public Service Commission's Indigenous Cross Agency Network
- contributed to the Commonwealth Closing the Gap 2025 Annual Report and 2026 Implementation Plan in response to a request from the National Indigenous Australians Agency
- implemented updated Department of Finance procurement requirements from November 2025, including a First Nations First approach for procurements valued at more than \$10,000
- advanced reconciliation, cultural safety and representation through the 2026 AIFS Conference by:
 - engaging with Aboriginal and Torres Strait Islander agencies and organisations, including the Wurundjeri Woi Wurrung Aboriginal Cultural Heritage Corporation, to embed cultural safety, cultural guidance and First Nations perspectives in conference planning and delivery
 - launching the AIFS Conference Aboriginal and Torres Strait Islander Scholarship Program to support participation and representation in line with our commitments to equity, inclusion and the National Agreement on Closing the Gap
 - showcasing Aboriginal and Torres Strait Islander leadership, perspectives and evidence through keynote presentations, panel sessions and conference content, including dedicated discussions on Aboriginal and Torres Strait Islander self-determination
- developed a proposal for a rapid evidence review on anti-discrimination and cultural safety, focusing on Aboriginal and Torres Strait Islander workplace experiences to inform future policy, practice and organisational change
- continued collaboration with external RAP advisors Michael Currie and Eddie Moore, drawing on their knowledge, lived experience and expertise to guide the ongoing development and implementation of our RAP.

Diversity Working Group

The AIFS Diversity and Inclusion Strategy affirms our commitment to fostering multicultural access and equity. This strategy enables AIFS to build and maintain an inclusive workplace for both our staff and Australian families. The strategy prioritises inclusion and the celebration of diversity as core objectives, supporting improved outcomes for employees and all Australian families.

In June 2026, AIFS launched its inaugural Disability Action Plan 2026–2028 (DAP), reinforcing our commitment to creating an accessible, equitable and supportive workplace for staff, stakeholders and visitors with disability. Developed through staff consultation and aligned with our Diversity and Inclusion Strategy, the Plan outlines practical actions to strengthen accessibility, disability confidence and participation across the organisation. (More about the DAP on page 73.)

Corporate governance

We operate under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The corporate focus throughout 2025–26 was the effective maintenance of high standards of governance, accountability and reporting in order to fulfil all PGPA requirements and build organisational capacity to achieve our research and communication objectives. This corporate oversight is conducted through senior management committees.

The *Family Law Act 1975* sets out our role, functions and governance arrangements. Additional responsibilities are set out in the *Gambling Measures Act 2012*.

Fraud and corruption control and prevention

During the financial year 2025–26, 10 cases of fraud totalling \$3,120.24 were identified. Nine transactions related to external credit card transactions and one related to incorrect charging. Public service entities have observed an increase in external credit card transaction fraud more generally but our existing controls were able to detect the fraudulent transactions quickly and respond accordingly. All amounts were refunded in full. We updated the Fraud and Corruption Control Plan in June 2025. The next update is due in June 2027.

Fraud Control Certification

In accordance with section 10 of the Public Governance, Performance and Accountability Rule 2014, I, Liz Neville, Director, Australian Institute of Family Studies (AIFS), hereby certify that I am satisfied that AIFS has:

- updated the Fraud Control Plan
- put in place appropriate fraud prevention, detection, investigation and reporting mechanisms that meet the specific needs of AIFS
- taken all reasonable measures to appropriately deal with fraud relating to AIFS.



Liz Neville
Director
Australian Institute of Family Studies

External scrutiny

The Australian National Audit Office (ANAO) performs an annual statutory audit of our financial statements. In addition, independent contractors are used to conduct internal audit reviews based on advice from the Risk and Audit Committee.

The outcomes of all audits are presented to the Risk and Audit Committee. Implementation plans are then developed to address the recommendations. There is ongoing monitoring of the actions resulting from the recommendations.

In 2025–26 we were not subject to reports by the Auditor-General, parliamentary committees or the Commonwealth Ombudsman. We do not have statutory administrative decision-making powers and were not subject to any judicial decisions or decisions of administrative tribunals in 2025–26.

Corporate and statutory reporting

AIFS is committed to maintaining high standards of governance, accountability and integrity across all areas of its operations. During 2025–26, AIFS continued to strengthen its corporate and statutory reporting frameworks through enhanced risk management practices, robust business continuity arrangements, ongoing improvements in protective security and cyber resilience, strong privacy governance, the promotion of ethical standards and the responsible adoption of artificial intelligence.

Risk management

This year the successful rollout of our centralised risk management system has enabled more holistic enterprise-wide risk reporting. This has generated more risk-based conversations, including interactions between risk and control owners to determine how well controls are mitigating risks. Risk information from individual projects across the agency is collated in this system to allow the generation of a whole-of-AIFS risk profile.

Our Risk and Audit Committee, comprised of external members, use our risk management system to interrogate and provide oversight of our risk profile, posture and practices, and our enterprise and strategic risk reviews.

Business continuity

AIFS continues to employ modern, fit-for-purpose business continuity arrangements configured to our strategic needs. Our cloud-based Business Continuity Plan is mobile-ready, always available, always up-to-date and locally cached for redundancy. We bring our Business Continuity Management Team (BCMT) together on a regular schedule, to sharpen our plans, review BCMT documentation, conduct scenario tests to stress-test our arrangements and challenge our assumptions.

Protective Security Policy Framework

AIFS continues to strengthen our security processes and controls to provide a safe and secure environment for our people and resources. In the 2024–25 Protective Security Policy Framework (PSPF) reporting cycle, AIFS met all reporting obligations and achieved an 'effective' rating. AIFS continues to meet this standard in our program of work to ensure ongoing compliance with PSPF requirements.

The revised Cyber Security Strategy (released August 2025) establishes a clear vision for a resilient and secure environment, focusing on 4 key areas: security awareness, defence-in-depth, post-quantum cryptography and Zero Trust. To address the increasing sophistication of cyber threats, particularly those enabled by advances in artificial intelligence, AIFS implemented a multi-channel phishing simulation program to enhance staff vigilance and cyber resilience.

During the year AIFS also developed a new security awareness training program tailored to AIFS, providing agency-specific guidance and real-world examples to strengthen staff understanding of security risks and responsibilities. Complementing this initiative, an annual security assurance survey was introduced to reinforce staff obligations and provide assurance that key elements of AIFS' security policies are effectively understood and adhered to across the organisation.

Privacy

As a small agency, AIFS' Privacy Team carries out its privacy functions alongside other responsibilities. The Privacy Team's work is guided by the annual Privacy Management Plan, a strategic document that sets out actions to strengthen privacy and data-handling practices.

During 2025-26, AIFS strengthened its privacy maturity by completing all actions in its Privacy Management Plan, updating key privacy governance documents, improving data breach response arrangements, reviewing collection notices to align with legislative reforms, and continuing agency-wide privacy awareness and capability-building activities. These initiatives enhanced AIFS' management of personal information and privacy risk while supporting compliance with Commonwealth privacy requirements.

In 2025-26, AIFS was not subject to any privacy decisions by the Australian Information Commissioner.

Ethical standards

We continue to take actions designed to integrate the APS values into the organisational culture and day-to-day work of all employees. The obligations of employees to uphold the APS values and abide by the APS Code of Conduct are:

- promoted in staff induction and training
- applied to human resource management processes, including individual performance plans
- reflected in human resource policies and procedures, which are made available to all employees on our intranet.

Artificial Intelligence at AIFS

During 2025-26 AIFS continued to strengthen its capability to responsibly adopt Artificial Intelligence (AI). AIFS has AI tools scaled across its workforce and has developed the following strategic position:

AIFS supports the responsible adoption of AI where it can improve the quality, efficiency and accessibility of our research, communication and corporate work. AI use must remain safe, transparent, human-accountable and consistent with AIFS' Responsible AI Usage Policy, as well as privacy, security, ethics, research integrity and data governance requirements.

AIFS currently supports the use of Microsoft Copilot on its internal network following the completion of mandatory training. Other publicly available platforms, including ChatGPT and Claude are not accessible through the AIFS network. Information accessed through Microsoft 365 Copilot is protected through:

- compliance with the [Protective Security Policy Framework \(PSPF\)](#), [Information Security Manual \(ISM\)](#), [Privacy Act 1988](#) and the AIFS Responsible AI Usage Policy
- existing Microsoft 365 security controls, including identity and access management, auditing, monitoring and information protection measures
- role-based access controls that ensure Copilot can only access information that a user is already authorised to view.

AIFS has commenced work on embedding Version 2.0 of the [Australian Government's policy for the responsible use of AI in government](#) (the policy) across the organisation.

In addition, to support compliance with the policy in 2025–26, AIFS has:

- Appointed a Chief Artificial Intelligence Officer and AI Accountable Official
- Implemented mandatory training for all staff on responsible AI use
- Created a register of in-scope AI use cases
- Introduced AI use-case impact assessments
- Updated the AIFS AI transparency statement.

Throughout 2025–26 the AIFS Chief Information Officer participated in Australian Government AI Accountable Officials forums and other cross-agency activities related to AI and technology governance. Participation in these forums helps ensure AIFS remains informed of evolving government requirements and best-practice approaches to the responsible adoption of AI.

For more information on AI usage at AIFS, please see our [AI Transparency Statement](#).

Assets management

We maintain a detailed and effective assets register. Assets management is not a significant aspect of our strategic business.

Purchasing

All purchasing is carried out in line with the requirements of the Commonwealth Procurement Rules, as detailed in the Accountable Authority's Instructions and Financial Guidelines, and in keeping with the core principles of ethical, efficient, effective and economical conduct. Templates covering all aspects of purchasing and approval have been developed and are used consistently.

All procurements of more than \$10,000 are reported in AusTender, and contracts more than \$100,000 are included in Senate Order 13 reporting.

Reportable consultancy contracts

During 2025–26, 5 new reportable consultancy contracts were entered into with total actual expenditure of \$264,013. Fourteen ongoing reportable consultancy contracts were active during 2025–26. This is summarised in Table 5.7.

Annual reports contain information about actual expenditure on reportable consultancy contracts for consultancies. Information on the value of reportable consultancy contracts and consultancies is available on the [AusTender website](#).

AIFS engages consultants where it requires specialist expertise.

Table 5.7: Reportable consultancy contracts, at 30 June 2026

Number of new contracts	Expenditure (incl GST) \$	Number of ongoing contracts	Expenditure (incl GST) \$	Total number of contracts	Total expenditure (incl GST) \$
5	264,013	14	4,769,933	19	5,033,946

Reportable non-consultancy contracts

During 2025–26, 20 new reportable non-consultancy contracts were entered into with total actual expenditure of \$616,718. In addition, 34 ongoing reportable non-consultancy contracts were active during 2025–26 with a total actual expenditure of \$1,966,130. This is summarised in Table 5.8.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on [AusTender](#).

Table 5.8: Reportable non-consultancy contracts, at 30 June 2026

Number of new contracts	Expenditure (incl GST) \$	Number of ongoing contracts	Expenditure (incl GST) \$	Total number of contracts	Total expenditure (incl GST) \$
20	616,718	34	1,966,130	54	2,582,848

Additional information

Table 5.9 lists the organisations that received the 5 largest shares of AIFS' total expenditure on consultancy contracts during 2025–26, and any organisation that received one or more amounts under one or more consultancy contracts equal in total to at least 1% of AIFS' total expenditure on consultancy contracts during 2025–26, and the total amount the organisation received.

Table 5.9: Additional information for consultancy contracts, at 30 June 2026

Name of organisation	Amount received (ex GST) \$	Total supplier expenditure %
Roy Morgan Research Centre	3,732,386	49
SNAICC – National Voice for Our Children	350,451	5
TMS Consulting	159,691	2
Social Research Centre	99,739	1
Bellchambers Barrett	54,665	1

Table 5.10 lists the organisations that received the 5 largest shares of AIFS' total expenditure on non-consultancy contracts during 2025–26, and any organisation that received one or more amounts under one or more non-consultancy contracts equal in total to at least 6% of AIFS' total expenditure on non-consultancy contracts during 2025–26, and the total amount the organisation received.

Table 5.10: Additional information for non-consultancy contracts, at 30 June 2026

Name of organisation	Amount received (ex GST) \$	Total supplier expenditure %
Jones Lang LaSalle (JLL)	1,024,757	13
Melbourne Convention and Exhibition Centre	248,010	3
Department of Industry, Innovation and Science	191,455	2
Hewlett Packard Australia Pty Ltd	175,517	2
Data#3 Limited	98,825	1

Strategic commissioning framework

AIFS operates within whole-of-government policy settings that shape how Commonwealth entities commission, deliver and manage work. This includes the APS Strategic Commissioning Framework, which requires agencies to consider what work should be performed by APS employees and where external expertise or partnerships are appropriate. Our core work is primarily classified in the Data and Research and Science and Health job families within the framework. None of AIFS's core work is outsourced and so AIFS does not have any targets for bringing work back in house.

In 2025–26 AIFS undertook work in-house wherever appropriate, while partnering with academics, Aboriginal organisations, research organisations and specialist providers where external expertise, scale or commissioning requirements made this necessary. Large-scale data collection, independent assurance and ethical oversight were generally sourced externally, reflecting the need for specialist expertise, independence or additional capacity to support AIFS' work.

Australian National Audit Office access clauses

Our contract templates contain standard clauses to provide for the Auditor-General to have access to the contractor's premises. All contracts let during the reporting period contained these standard clauses.

Exempt contracts

We have not entered into any contracts or standing offers above the reporting threshold value of \$10,000 that have been exempted from publication in AusTender.

Small business

We support small business participation in the Commonwealth Government procurement market. Our procurement practices support small and medium enterprises (SMEs) by using the following:

- the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- Australian Industry Participation Plans in whole-of-government procurement where applicable
- the Small Business Engagement Principles (outlined in the government's Industry Innovation and Competitiveness Agenda), such as communicating in clear, simple language and presenting information in an accessible format
- electronic systems or other processes used to facilitate on-time payment performance, including the use of payment cards.

SME and small enterprise participation statistics are available on the [Department of Finance's website](#).

6. Other mandatory information

Advertising and market research

AIFS did not undertake any reportable advertising campaigns or market research activities during 2025-26. Note: Only payments of \$17,300 or more (GST inclusive) are listed.

Further information on advertising campaigns is available on the AIFS [website](#) and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.

Agency resource statement

Table 6.1: Agency resource statement 2025-26

		Actual available appropriation for 2025-26 \$ (a)	Payments made 2025-26 \$ (b)	Balance remaining 2025-26\$ (a)-(b)
Ordinary annual services¹				
Departmental appropriation ²		35,529,273	22,360,297	13,168,976
Total		35,529,273	22,360,297	13,168,976
Total ordinary annual services	A	35,529,273	22,360,297	13,168,976
Other services³				
Departmental non-operating				
Equity injections ⁴				
Total				
Total other services	B			
Total available annual appropriations and payments				
Special appropriations				
Total special appropriations	C			
Special accounts⁵				
Total special accounts	D			
Total resourcing and payments A+B+C+D		35,529,273	22,360,297	13,168,976
Less appropriations drawn from annual or special appropriations above and credited to special accounts through annual appropriations				
Total net resourcing and payments for AIFS		35,529,273	22,360,297	13,168,976

Notes:

1. *Appropriation Act (No.1) 2025–26 and Appropriation Act (No.2) 2025–26 (and Appropriation Act (No.5) 2025–26 if necessary)*. This may also include prior year departmental appropriation and Section 74 Retained Revenue Receipts.

2. Includes an amount of \$0.208 million in 2025–26 for the Departmental Capital Budget. For accounting purposes this amount has been designated as 'contributions by owners'.

3. *Appropriation Act (No. 2) 2025–26 and Appropriation Act (No. 4) 2025–26 (and Appropriation Act (No. 6) 2025–26 if necessary)*.

4. Includes appropriation equity provided through Appropriation Bill (No.2) 2025–26.

5. Does not include 'Special Public Money' held in accounts like Services for Other Entities and Trust Moneys Special accounts (SOETM)

Table 6.2: Budgeted expenses and resources for Outcome 1, 2025–26

Emissions source	Budget 2025-26 \$'000	Actual expenses 2025-26 \$'000	Variation 2025-26 \$'000
Departmental appropriation	24,262	24,954	-692
Expenses not requiring appropriation in the Budget year	1,141	1,211	-70
Total for Program 1.1	25,403	26,165	-762
ASL	98	108	-10

Disability reporting

[Australia's Disability Strategy 2021–2031](#) (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at the [Australian Public Service Commission](#).

AIFS Diversity and Inclusion Strategy 2024–2027 aims to celebrate the diversity of our workforce and offer an inclusive and welcoming environment for everyone. A workforce measure of this principle is the Disability Action Plan 2026–2028 (DAP).

The DAP features our commitment to the following key areas:

- accessible and inclusive workplace culture and environment
- disability confidence training initiatives for managers and staff
- disability recruitment and retention
- collaboration, networking and reporting.

Freedom of information

Agencies subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Five FOI requests were received in 2025–26, as published on the [Freedom of Information Disclosure Log on AIFS website](https://aifs.gov.au/main/policies/FOI-disclosure-log) [aifs.gov.au/main/policies/FOI-disclosure-log].

Remediation of information published in previous annual reports

AIFS did not identify any material errors or omissions requiring remediation of information published in previous annual reports during 2025–26. Accordingly, no corrections or revised disclosures have been made in relation to information reported in prior years.

Other legislative requirements

Ecologically sustainable development and environmental performance

AIFS remains committed to the principles of ecologically sustainable development and to reducing the environmental impact of its operations.

Our office is located within the Herald and Weekly Times (HWT) Tower, which holds a 4.5-star National Australian Built Environment Rating System (NABERS) energy rating. To support energy efficiency, office lighting is motion-activated and automatically switches off when areas are unoccupied. Block-out blinds installed on all north- and west-facing windows help minimise heat gain during warmer months, reducing the demand for air conditioning and associated electricity consumption.

AIFS' transition to a mobile workforce has further reduced energy use, with all staff using laptops rather than desktop computers. Office equipment and appliances are configured with energy-saving settings, including low-power operation and automatic standby modes. Electricity consumption has also been lowered through the continued use of cloud-based services and the decommissioning of on-premises IT infrastructure.

Transportation continues to be the primary source of operational emissions, largely associated with domestic air travel. As a small agency, AIFS is not a significant user of air travel and continues to prioritise videoconferencing technology for meetings that would previously have required interstate travel. This approach has reduced both travel-related emissions and resource consumption.

AIFS' location near major train and tram networks supports the use of public transport by staff, while end-of-trip facilities encourage cycling to work. Webinars remain a popular means of delivering seminars and events, expanding audience reach while reducing the need for travel. Modern videoconferencing facilities also enable staff and stakeholders to participate in meetings remotely, further supporting sustainable working practices.

AIFS continues to minimise waste and resource consumption across its operations. Waste generation is reduced through the separation and recycling of paper, cardboard, glass, plastics and organic waste at dedicated waste stations throughout the tenancy.

Paper consumption is further minimised through the use of recycled paper and printer settings that default to black-and-white, double-sided printing. The installation of new Konica Minolta printers has improved resource efficiency through the adoption of more environmentally sustainable printing technology.

Over the last financial year, we have seen a significant decrease in printing, with total printed pages reducing from 76,040 in FY24-25 to 46,918 in FY25-26, representing a 38% decrease in printing year on year.

Emissions reporting/climate-related metrics

APS Net Zero 2030 is the Australian Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030 and transparently report on its emissions. In June 2024, the AIFS Director approved our Emissions Reduction Plan, which details how we will get to Net Zero by 2030. As part of the [Net Zero in Government Operations Strategy](#) and the reporting requirements under section 516A of the [Environment Protection and Biodiversity Conservation Act 1999](#), non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over the 2025-26 financial year. The greenhouse gas emissions reported are calculated on the basis of Carbon Dioxide Equivalent (CO₂-e) in line with the [Emissions Reporting Framework](#). This is consistent with a whole-of-Australian-Government approach, outlined in the Net Zero in Government Operations Strategy and [Commonwealth Climate Disclosure](#) requirements.

This is the fourth time the data are being presented.

Table 6.3: 2025-26 Greenhouse Gas Emissions Inventory – location-based method

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	n/a	32.67	3.77	36.44
Natural gas	0.00	n/a	0.00	0.00
Solid waste	0.00	n/a	0.90	0.90
Refrigerants*	0.00	n/a	n/a	0.00
Fleet and other vehicles	0.00	n/a	0.00	0.00
Domestic commercial flights	n/a	n/a	29.55	29.55
Domestic hire car	n/a	n/a	0.00	0.00
Domestic travel accommodation	n/a	n/a	7.04	7.04
Other energy	0.00	n/a	0.00	0.00
Total	0.00	32.67	41.26	73.93
t CO ₂ -e				

Notes: The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent. *Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2025-26 emissions reporting. See the [Emissions Reporting Framework](#) for more details.

Table 6.4: 2025–26 electricity greenhouse gas emissions

Emissions source	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e	Electricity kWh
Location-based electricity emissions	32.67	3.77	36.43	41,873.5
Market-based electricity emissions	28.06	3.81	31.87	34,633.58
Total renewable electricity ^a	n/a	n/a	n/a	7,239.93
Renewable power percentage ^b	n/a	n/a	n/a	7,239.93
Jurisdictional renewable power percentage ^c	n/a	n/a	n/a	0
GreenPower	n/a	n/a	n/a	0
Large-scale generation certificates	n/a	n/a	n/a	0

Notes: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO2-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh). ^a Excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs). ^b The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET). ^c The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

Work health and safety

AIFS acknowledges its responsibilities under the *Work Health and Safety (WHS) Act 2011* and the *Safety, Rehabilitation and Compensation Act 1988* and seeks to meet these responsibilities by encouraging a cooperative and consultative relationship with its employees and their representatives in regard to WHS issues.

7. Appendix

AIFS publications, webinars, presentations, submissions

Publications

Ahmed, S., & McShane, S. (2026). *Income support payments and employment dynamics: The experience of humanitarian migrants in Australia* (BNLA policy brief). Melbourne: AIFS.

Ahmed, S., van Kooy, J., & Andersson, C. (2025). *English language skills of humanitarian migrants in Australia* (BNLA policy brief). Melbourne: AIFS.

Alla, K. (2026). *Children's support needs following parental separation*. (CFCA short article). Melbourne: AIFS.

Andersson, C. (2025). *Australia's parental leave system is only working for the privileged* (AIFS explainer series). Melbourne: AIFS.

Andersson, C. (2026). *Designing family support around evidence: Beyond one size fits all* (AIFS explainer series). Melbourne: AIFS.

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Australian Institute of Family Studies. (2025). *AIFS strategic research agenda 2025–28*. Melbourne: AIFS.

Australian Institute of Family Studies. (2025). *Annual report 2024–25*. Melbourne: AIFS.

Australian Institute of Family Studies. (2025). *Companion toolkit: Evaluating a playgroup* (AIFS Evidence and Evaluation Support practice guide). Melbourne: AIFS.

Australian Institute of Family Studies. (2025). *Data issues Waves 1 to 10: The Longitudinal Study of Australian Children* (LSAC data issue paper). Melbourne: AIFS.

Australian Institute of Family Studies. (2025). *Growing Up in Australia: The Longitudinal Study of Australian Children*. Integrated Rationale Report, Release 10. Melbourne: AIFS.

Australian Institute of Family Studies. (2025). *Ten to Men: The Australian Longitudinal Study on Male Health. Technical report no. 8: Release 4.1, Sample top-up and weights* (Ten to Men technical report). Melbourne: AIFS.

Australian Institute of Family Studies. (2026). *Couple relationships in Australia today: Changing shared arrangements and the law*. Melbourne: AIFS.

Australian Institute of Family Studies. (2026). *Evidence-informed practice compass* (AIFS Evidence and Evaluation Support). Melbourne: AIFS.

Australian Institute of Family Studies. (2026). *Monitoring, evaluation and learning: A guide for service providers* (AIFS Evidence and Evaluation Support). Melbourne: AIFS.

Australian Institute of Family Studies. (2026). *National Elder Abuse Research Program: The abuse and mistreatment of lesbian, gay, bisexual, transgender, intersex, queer and/or asexual (LGBTIQ+) older people* (AIFS research snapshot). Melbourne: AIFS.

Australian Institute of Family Studies. (2026). *Positive relationships with parents, peers and schools may help reduce suicide risk for young Australians* (AIFS explainer series). Melbourne: AIFS.

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Australian Institute of Family Studies. (2026). *Understanding the abuse and mistreatment of Aboriginal and Torres Strait Islander older people* (AIFS research snapshot). Melbourne: AIFS.

Australian Institute of Family Studies, & Australian Bureau of Statistics. (2025). *Growing Up in Australia: The Longitudinal Study of Australian Children. Data dictionary, release 10.0*. Melbourne: AIFS.

- Australian Institute of Family Studies, & Social Research Centre. (2026). *Wave 10 weighting* (LSAC technical paper). Melbourne: AIFS.
- Baird, M., Hamilton, M., Heron, A., & Stevens, E. (2025). *Australia: Review of leave policies and related research*. In I. Dobrotic, S. Blum, G. Kaufman, A. Koslowski, P. Moss, & M. Valentova (Eds.), *21st international review of leave policies and related research 2025* (pp. 61–72). London: International Network on Leave Policies and Related Research.
- Baxter, J. (2025). *New mothers, employment and income: Analysis using the Person Level Integrated Dataset*. Melbourne: AIFS.
- Butler, K. (2026). *Fostering a positive sense of home for children in shared parenting arrangements* (CFCA policy and practice paper). Melbourne: AIFS.
- Butler, K., MacDonald, J. B., Helprin, H., Dobud, W., & Willoughby, M. (2025). *Trauma-informed practice in family mental health support services* (CFCA practice guide). Melbourne: AIFS.
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- Gasser, C., Scurrah, K., Woldegiorgis, M., Keenan, A., Kuh, S., Wilson, M. et al. (2026). *Intimate partner relationship breakdown and the risk of suicidal thoughts and behaviours in men (Ten to Men snapshot series)*. Melbourne: AIFS.
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- Nguyen, T. P., Rioseco, P., Terhaag, S., & Slewa-Younan, S. (2026). Self-rated health, socio-economic status and post-traumatic stress disorder among couples from refugee backgrounds: Findings from the building a new life in Australia study. *Cambridge Prisms: Global Mental Health*, 13, e73.
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- Swami, N., Andersson, C., Faulkner, A., Slade, T., & Hoq, M. (2026). *Parent, peer and school connections may help reduce suicide risk for young Australians* (Growing Up in Australia snapshot series No. 15). Melbourne: AIFS.
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- Truong, M., Walton, J., & Muir, S. (2025). *Understanding the experiences of parents who were adopted as children* (CFCA policy and practice paper). Melbourne: AIFS.

Wall, L., Moody, R., Kling, L., Pappu, T., Rattambige, D., & Bosher, P. (2025). *Safeguarding children from child sexual abuse: Research report*. Brisbane: Queensland Family & Child Commission.

Woldegiorgis, M., Scurrah, K., Gasser, C., Kuh, S., Russell, D. H., Higgins, D. J. et al. (2026). *Adverse childhood experiences, resilience and mental health in Australian men (Ten to Men snapshot series No. 4)*. Melbourne: AIFS.

Woldegiorgis, M., Scurrah, K., O'Donnell, K., Gasser, C., Andersson, C., & Martin, S. A. (2025). *The two-way relationship between socio-economic status and health conditions for Australian men*. In C. Andersson, K. Scurrah, & S. A. Martin (Eds.), *Insights no. 3: Findings from Ten to Men, the Australian Longitudinal Study on Male Health* (chapter 3). Melbourne: AIFS.

AIFS resource sheets

The minimum age of criminal responsibility in Australia (July 2025)

Strategies to support neurocognitive functioning for neurodivergent children (August 2025)

Supporting sensory processing for neurodivergent children (August 2025)

What is neurodivergence? (August 2025)

Helplines, telephone and online counselling services for children, young people and adults (April 2026)

Mandatory reporting of child abuse and neglect (April 2026)

LGBTIQA+ communities: glossary of common terms (May 2026)

AIFS webinars

Alla, K., O'Donovan, P., Armstrong, J., Barwick, A., & Moore, S. (2025, 3 December). *Encouraging playgroup participation: What works to support the wellbeing of children and parents?* Webinar hosted by Child Family Community Australia.

Atcheson, A., Carson, D., McCormack, D., Adas, G., & Allan, L. (2025, 27 August). *Navigating online safety and sexual development: eSafety's new resource*. Webinar hosted by Child Family Community Australia and the eSafety Commissioner.

Harrison, M., & Moore, S. (2026, 15 April). *Surveys in the real world: What works and what doesn't*. Webinar hosted by AIFS Evidence and Evaluation Support.

Heard, G. M., Althor, G., & Fisher, S. (2026, 6 May). *Finding the common ground: Developing a generalisable theory of change*. Webinar hosted by AIFS Evidence and Evaluation Support.

Higgins, D. J., Sundaram, S., & Moss, D. (2025, 3 September). *Trauma prevention and early intervention approaches with children and young people*. Webinar hosted by Child Family Community Australia and Emerging Minds.

Krishnan, A., Lee, J. B., Chawla, T., & Joshi, A. (2026, 9 June). *Preventing violence against women: Engaging men from culturally and linguistically diverse communities*. Webinar hosted by Child Family Community Australia.

Mathews, B., Havighurst, S., Carmody, E., & Antcliff, G. (2025, 10 September). *Preventing childhood emotional abuse: Prioritising action*. Webinar hosted by Child Family Community Australia and the National Association for Prevention of Child Abuse and Neglect (NAPCAN).

McDonald, E., & Goldsworthy, K. (2026, 17 June). *Setting the scene for implementing Monitoring, Evaluation and Learning (MEL)*. Webinar hosted by AIFS Evidence and Evaluation Support.

Oehlman, S., Burgess, K., & Moss, D. (2025, 29 October). *Identifying and responding to child sexual abuse: Supporting the mental health of children and young people*. Webinar hosted by Child Family Community Australia and Emerging Minds.

Samson, R., Nathan, R., & Lee, J. (2026, 13 May). *Supporting neurodivergent families through separation and divorce*. Webinar hosted by Child Family Community Australia and Emerging Minds.

Schneider, L., Doherty, M., Johnson, S., & Lee, J. (2026, 11 February). *Promoting wellbeing in neurodivergent families*. Webinar hosted by Child Family Community Australia and Emerging Minds.

Schneider, L., McBurney, D., Stutchbury, B., & Lee, J. (2026, 25 June). *Strengthening support for LGBTQ+ young people with disability*. Webinar hosted by Child Family Community Australia and Emerging Minds.

AIFS submissions

In 2025–26, AIFS made the following submissions:

Submission to the Australian Capital Territory Legislative Assembly Standing Committee on Social Policy inquiry into men's suicide rates (August 2025)

Submission to the House of Representatives Standing Committee on Health, Aged Care and Disability inquiry into the health impacts of alcohol and other drugs in Australia (November 2025)

Submission to the House of Representatives Standing Committee on Health, Aged Care and Disability inquiry into the Thriving Kids initiative (November 2025)

Submission to the New South Wales Department of Communities and Justice Sexual Consent Reforms Review (January 2026)

Submission to the House of Representatives Standing Committee on Social Policy and Legal Affairs inquiry into the relationship between domestic, family, and sexual violence (DFSV) and suicide (submission led by the Department of Social Services) (March 2026)

Submission to the Western Australian Department of Local Government, Industry Regulation and Safety review and reform of Western Australian gambling laws (May 2026)

AIFS presentations

Ahmed, S. & De Maio, J. (2025, September). Government payments and employment dynamics of humanitarian migrants. Presented to DSS preliminary BNLA findings workshop, online.

Ahmed, S. (2026, March). Economic participation of humanitarian migrants in Australia. Guest Presenter for Second RCAA National Conference 2026, Adelaide, SA.

Andersson, C. (2025, July). People who care: Unpaid carers and the higher education system. Guest presenter for Professional Development Day for Equity Practitioners in Higher Education, Melbourne, Vic.

Andersson, C. (2025, September). Understanding preschool delivery: Rapid evidence review. Guest Presenter for Catholic Schools NSW, Early Years Network, online.

Barker, D. (2025, August). Harnessing AI for strategic enterprise transformation. Panel discussion at Tech in Gov 2025, Canberra, ACT.

Barker, D. (2025, October). AI readiness in the world of work. Guest lecture to RMIT Masters of Analytics students, online.

Barker, D. (2025, November). Recipe for digital transformation. Guest Presenter for Education Technology Learning and Teaching Community of Practice at RMIT, Melbourne, Vic.

Barker, D. (2026, February). Building resilience and adapting with agility. Presented at the Women in Technology Festival, Sydney, NSW.

Barker, D. (2026, April). How can Australia bridge the innovation gap? Panel discussion at 12th Annual Aus Gov Data Summit, Canberra, ACT.

Biden, E. (2025, July) Young Australians' mental health trajectories: Before, during and after the COVID-19 pandemic. Presented at the Australasian Epidemiological Association Conference, Hobart, Tas.

Butler, K. (2025, November). Violence against family animals in the context of domestic and family violence. Presented at the Lunch and Learn for DFVSO (ACT), online.

Butler, K., (2026, March). Communicating unmet needs: The use of potentially harmful behaviours by Autistic children. Presented at the Child and Adolescent Mental Health Conference 2026, Gold Coast, QLD.

Butler, K., (2026, March). Trauma-informed practice in family mental health support services. Poster presentation at Child and Adolescent Mental Health Conference 2026, Gold Coast, Qld.

Campbell, K. (2026, April). Parent, peer and school connections may help reduce suicide risk for young Australians. Presented at the National Suicide Prevention Conference 2026, Sydney, NSW.

Carson, R. (2025, December). Recent socio-legal research projects on issues in family law. Guest lecture at Monash University Faculty of Law, Melbourne, Vic.

Duggan, K. (2025, October). Insights into Australia's evidence ecosystem. Presented at 2025 Evidence and Implementation Summit, Melbourne, Vic.

Duggan, K. & Carson, R. (2026, February). Recovery from DFSV: Post-separation financial empowerment and long-term economic security. Presented at the 3rd Family Safety Summit, Perth, WA.

Duggan, K. (AIFS) & Byng, S. (AGD). (2026, May). Safe ageing for all: The new national evidence on abuse of older people in Australia. Presented at the Family Relationship Services Australia 2026 Conference, Brisbane, Qld.

Gasser, C. (2026, April). Intimate partner relationship breakdown and the risk of suicidal thoughts and behaviours in men. Poster presentation National Suicide Prevention Conference 2026, Sydney, NSW.

Goldsworthy, K., MacDonald, E., & Moore, S. (2026, May). Embedding practice improvement and monitoring, evaluation & learning (MEL) for evidence-informed child and family services. Pre-conference workshop at the Family and Relationship Services Australia Conference, Brisbane, Qld.

Goldsworthy, K. (2026, June). Building effective MEL systems: Practical foundations for policy and practice. Presented at the APS Evaluation Profession Network, online.

Helprin, H. (2025, November). FMHSS Capacity Building project update: Resources developed on neurodivergence and trauma informed practice. Presented to Family Mental Health Support Services community of practice, hosted by Family & Relationship Services Australia, online.

Helprin, H. (2026, February). FMHSS Capacity Building project: Neurodivergence resources. Presented at the Children and Parenting Support community of practice, hosted by Family & Relationship Services Australia, online.

Helprin, H., MacDonald, J. B. (2026, March). Engaging parents and caregivers in child and adolescent mental health services. Poster presentation. Child and Adolescent Mental Health Conference 2026, Gold Coast, QLD.

Lim, K. (2025, November). Introducing Growing Up in Australia: The Longitudinal Study of Australian Children (LSAC). Presented to Promoting Inclusive and Equitable Community Health (PIECH) research meeting (Victoria University), online.

MacDonald, J. B., & Helprin, H. (2026, March). The hitchhiker's guide to discussing neurodiversity and neurodivergence with families. Presented at the 2026 Child & Adolescent Mental Health Conference, Gold Coast, Qld.

MacDonald, J. B. (2026, March). Early intervention mental health supports for children and young people. Poster presentation. Child and Adolescent Mental Health Conference 2026, Gold Coast, Qld.

Martin, S. (2025, July). The use of intimate partner violence among Australian men. Community Legal Centres NSW Summit, Sydney, NSW.

Martin, S. (2025, July). Factors associated with infertility among Australian men. Presented at the International Population Conference 2025, Brisbane, Qld.

Martin, S. (2025, September). Do more Better Access sessions for men with depression lead to improvements? A target trial emulation study. 2025 International Evaluation Society Conference, Canberra, ACT.

Martin, S. (2026, March). Men's health, masculinities, and male perpetration: Connecting the dots for systems change. Panel discussion at Coercive Control and Children Conference, Sydney, NSW.

Martin, S. (2026, June). Distinct patterns of adverse childhood experiences and pathways to mental ill health in adults: Evidence from a national cohort of Australian men. Presented at the SLLS Annual International Conference Structure and Change in Critical Time: Implications for the Life Course, Brussels, Belgium.

Martin, S. (2026, June). Employment transitions among humanitarian migrants: Evidence from a decade of BNLA. Presented at the SLLS Annual International Conference Structure and Change in Critical Time: Implications for the Life Course, Brussels, Belgium.

Martin, S. (2026, June). Unlocking opportunity: English language development of humanitarian migrants in Australia. Presented at the SLLS Annual International Conference Structure and Change in Critical Time: Implications for the Life Course, Brussels, Belgium.

Moore, S. (2025, October). Tools for evidence-informed practice. Presented at the Communities for Children (Victoria) Forum, Melbourne, Vic.

Moore, S. (2025, December). Evaluation design: Relationship Australia's Men's Behaviour Change programs. Presented to Relationships Australia, National Research Network, online.

Moore, S. & Fisher, S. (2026, May). A new, generalisable theory of change for men's behaviour change programs. Presentation with Relationships Australia, online.

Neville, L. (2025, September) Work-Family inequalities: Charting new directions for research and policy. Panel discussion at Work-Family Inequalities Workshop. Melbourne, Vic.

Neville, L. (2025, September) What does gender equity really look like? Panel discussion at Public Sector Women in Leadership Summit. Canberra, ACT.

Neville, L. (2026, February) Rethinking gender equity through shared leadership at work and home. Panel discussion at Public Sector Women in Leadership Summit. Canberra, ACT.

O'Donnell, K. (2025, October). Young people and intimate partner violence: Data insights on teenagers and adults' experiences with intimate partner violence and coercive control. Presented at the Ending Coercive Control and Family Violence Conference WA, Perth, WA.

Power, K. (2025, July). Planning for an uncertain future: Fertility Intentions among young Australians. Presentation at International Population Conference, Brisbane, Qld.

Sibly, C. (2026, May). The evidence base on carers. Presented at the National Policy Forum, Canberra, ACT.

Smart, J. (2026, June). What do we mean by place-based impact? Panel discussion at Place-based Impact Summit, Brisbane, Qld.

Swami, N. (2025, December). Financial circumstances of young Australians: Findings from LSAC Wave 10. Presented at the Australian Statistical Conference 2025, Perth, WA.

Tillman, G. (2025, November). Australian Gambling Prevalence Study Pilot. Presented at the National Association for Gambling Studies (NAGS), Brisbane, Qld.

Valenzuela, R. (2025, July). The impact of housing affordability on fertility behaviour in Australia. Presentation at International Population Conference, Brisbane, Qld.

Valenzuela, R. (2025, August). Bridging academic and public policy research: Insights from the frontlines. Presented to Society and Policy Impact Group, Invited Seminar Series RMIT School of Business, Economics and Management, Melbourne, Vic.

Valenzuela, R. (2025, October). Shaping social policy in Australia: Structures, evidence and reform options. Guest lecture at Annual Guest Lecture Series in Social Policy, University of Melbourne, Melbourne, Vic.

Valenzuela, R. (2025, November). Evaluation methods workshop: Difference-in-differences. Presentation for a Technical Workshop RMIT, Melbourne, Vic.

Valenzuela, R. (2026, February) Modelling gender differences in graduate labour market transitions. Presented at the Australian Gender Economics Workshop, Monash University, Melbourne, VIC.

Vittiglia, A. (2025, December). E-Cigarette use among young Australians: Insights from the Longitudinal Study of Australian Children. Presented at the Australian Statistical Conference (ASC), Perth, WA.

Advisory group memberships

Organisation	Advisory membership
Attorney-General's Department	Elder Abuse & Cognitive Impairment Project Advisory Board
Attorney-General's Department	Family Law Council
Attorney-General's Department, Australian Institute of Criminology, Monash Gender and Family Violence Prevention Centre, Monash Criminology	Communities of Practice – National Elder Abuse Research Program
Australian Bureau of Statistics	Household and Family Structures Working Group
Australian Bureau of Statistics	National Linkage Spine Working Group
Australian Bureau of Statistics	Personal Safety Survey Advisory Group
Australian Centre for Evaluation	Evaluation Reference Group – Senior Leaders
Australian Centre for Housing Research	AHURI Understanding the impact of children's housing circumstances in Australia
Australian Human Rights Commission	On Your Terms: Youth Survey on Consent and Sex Ed
Australian Institute of Health and Welfare	Family, Domestic and Sexual Violence Working Group
Australian Institute of Health and Welfare	Veteran's Advisory Committee
Australian Journal of Family Law	Australian Journal of Family Law Editorial Board
Australian Public Service Commission	APS Disability Champions Forum
Deakin University	AIFS and Deakin University Advisory Steering Committee
Department of Social Services	National Carer Strategy Advisory Committee
Department of Social Services	Child Support Expert Panel
Department of Social Services	IDAC Child and Family Wellbeing Demonstration Project Technical Committee
Department of Veteran's Affairs	Interdepartmental Committee on Royal Commission into Defence and Veteran Suicide
Elder Abuse Action Australia	Australian Elder Abuse Conference Program Committee
Family Relationship Services Australia (FRSA)	FRSA Conference Reference Committee
Department of Finance	Deputy Secretaries Data Group
Department of Finance	Commonwealth Data Integration Reference Group
Department of Home Affairs	Inter-Departmental Committee on Social Cohesion
La Trobe University	Alcohol's Harm to Others Advisory Group
Melbourne Institute	HILDA Expert Reference Group
Monash Gender and Family Violence Prevention Centre/University of the Sunshine Coast and OPAN	Advisory Group for the Elder Abuse in RRR Australia
National Indigenous Australians Agency	Indigenous Champions Network
New Zealand Government – Office for Seniors	NZ Elder Abuse Prevalence Study Advisory Group
Office for Women	Gender Data Steering Group

Organisation	Advisory membership
Office for Women	Working Group for Gender Data Asset Register
Parenting & Family Research Alliance	I-CEPS Policy & Social Impact Committee
Scanlon Foundation	Scanlon Foundation Research Committee
Settlement Council of Australia	Road to Belonging Working group (research and systems change)
Southern Cross University	FSV Children's Voices for Change Project
University of Wollongong	Safety and Health After Arrival (SAHAR) Project
University of Melbourne	The FAIR project: Family violence affecting children and young people from immigrant and refugee backgrounds
Victorian Comprehensive Cancer Centre (VCCC) Health Equity Advisory Group	VCCC Health Equity Advisory Group
Victorian Dept of Justice & Community Service	Community Advisory Working Group

Aids to access

Abbreviations and acronyms

Acronym or abbreviation	Description
AASB	Australian Accounting Standards Board
AGD	Attorney-General's Department
AGRC	Australian Gambling Research Centre
AIFS	Australian Institute of Family Studies
AI	Artificial Intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
BA	Bachelor
BCMT	Business Continuity Management Team
BNLA	Building a New Life in Australia
CFCA	Child Family Community Australia
COVID-19	Coronavirus
CRM	Customer Relationship Management
CSS	Commonwealth Superannuation Scheme
DAP	Disability Action Plan
DCB	Departmental Capital Budget
DFSV	Domestic, Family and Sexual Violence
DSS	Department of Social Services
FBT	Fringe Benefits Tax
FMHSS	Family Mental Health Support Services
FOI Act	<i>Freedom of Information Act 1982</i>
FRR	Financial Reporting Rule
GST	Goods and Services Tax
GGS	General Government Sector
HILDA	Household, Income and Labour Dynamics in Australia
Hons	Honours
HR	Human Resources
HREC	Human Research Ethics Committee
HWT	Herald and Weekly Times
IDAC	Integrated Data and Child/Family Wellbeing Demonstration Project (appears as committee name)
IPS	Information Publication Scheme

Acronym or abbreviation	Description
ISM	Information Security Manual
IT	Information Technology
JLL	Jones Lang Lasalle
JRPP	Jurisdictional Renewable Power Percentage
KMP	Key Management Personnel
LGC	Large-scale Generation Certificate
LSAC	<i>Growing Up in Australia: The Longitudinal Study of Australian Children</i>
Melbs Uni	University of Melbourne
MP	Member of Parliament
N/A	Not applicable
NABERS	National Australian Built Environment Rating System
NHMRC	National Health and Medical Research Council
OPA	Official Public Account
OPAN	Older Persons Advocacy Network
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PhD	Doctor of Philosophy
PIECH	Promoting Inclusive and Equitable Community Health
PSPF	Protective Security Policy Framework
PSS	Public Sector Superannuation Scheme
PSSap	PSS accumulation plan
RAC	Risk and Audit Committee
RAP	Reconciliation Action Plan
RMIT	Royal Melbourne Institute of Technology
ROU	Right of Use
SAC	Scientific Advisory Committee
SES	Senior Executive Service
SME	Small and medium enterprises
SOETM	Services for Other Entities and Trust Moneys Special Accounts
SPPI	Solely payments of principal and interest
S/T Gov	State and Territory Government
TTM	<i>Ten to Men: The Australian Longitudinal Study on Male Health</i>
WHS	Work Health and Safety

List of requirements

The Annual Report is prepared in accordance with the Requirements for Annual Reports approved by the Joint Committee of Public Accounts and Audit. This index refers to mandatory and suggested reporting items.

Table 7.1 Mandatory and suggested reporting items

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	iii	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	iv	Table of contents.	Mandatory
17AJ(b)	96	Alphabetical index.	Mandatory
17AJ(c)	86	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	88	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ii	Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	1	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	3	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	56	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	5	A description of the outcomes and programs administered by the entity.	Mandatory
17AE(1)(a)(iv)	3	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	57	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	57	Position title of the accountable authority or each member of the accountable authority.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(aa)(iii)	57	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	8	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	20	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	20	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	Management and Accountability		
	<i>Corporate Governance</i>		
17AG(2)(a)	66	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	66	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(b)(ii)	66	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	66	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	66	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	63	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	63	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	63	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	63	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	63	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	67	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	58	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	59-61	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)	59-61	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including the following: ▪ Statistics on staffing classification level; ▪ Statistics on full-time employees; ▪ Statistics on part-time employees; ▪ Statistics on gender; ▪ Statistics on staff location; ▪ Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	58	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	58	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	60	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	60	A description of nonsalary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
	Assets Management		
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
	Purchasing		
17AG(6)	69	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	Reportable consultancy contracts		
17AG(7)(a)	69	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	69	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".	Mandatory
17AG(7)(c)	69	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	69	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Reportable non-consultancy contracts			
17AG(7A)(a)	70	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	70	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory
17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts			
17AGA	70	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
Exempt contracts			
17AG(9)	71	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
	Small business		
17AG(10)(a)	71	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	71	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found at [entity web address].”	If applicable, Mandatory
	Financial Statements		
17AD(e)	25	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	Executive Remuneration		
17AD(da)	62	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	72	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory
17AH(1)(a)(ii)	72	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AH(1)(c)	73	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	74	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	74	Information required by other legislation	Mandatory

Note: N/A = not applicable

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