



Department of  
Education

# Annual Report 2022–23



Shaping the future



# Acknowledgement of Country

**We acknowledge and respect the Traditional Custodians of the lands and waters on which our students live and are educated throughout Western Australia.**

We acknowledge and understand that Elders, parents, families and communities are the first educators of their children and we recognise and value the cultures and strengths that Aboriginal and Torres Strait Islander children bring to the classroom.

Aboriginal and Torres Strait Islander people have a long tradition of teaching and learning through sharing their connections with Country, community, language and culture, and through their oral histories, stories and lived experiences that are passed from generation to generation.

We recognise and value the learning that Aboriginal and Torres Strait Islander children bring with them from their homes and communities into the classroom.

This report uses the term 'Aboriginal' to respectfully refer to Aboriginal and Torres Strait Islander people.

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# Overview

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**This report details our achievements and successes, as well as the challenges we face and the opportunities ahead. It also outlines our contribution to broader government–desired outcomes and compliance with legislation and policy.**

The report addresses reporting requirements in the Western Australian Public Sector Commission’s annual report guidelines and Treasurer’s instructions, including 903 (Agency annual reports) and 104C (Annual reporting 2022–23 exemption).

Activities and performance for the 2022–23 financial year are in the context of our [strategic directions for public schools](#), state government budget papers and other strategy documents.

This report includes the [Teacher Registration Board of Western Australia’s annual report](#).

Information relating to each public school is available on [Schools Online](#).

Reference to ‘parents’ is inclusive of carers, families and extended families with responsibility for the care of their children.

## Statement of compliance

Hon Dr Tony Buti MLA  
Minister for Education

In accordance with section 63 of the *Financial Management Act 2006 (WA)*, I hereby submit for your information and presentation to the Western Australian Parliament the annual report of the Department of Education for the financial year ended 30 June 2023.

The report has been prepared in accordance with the provisions of the *Financial Management Act 2006 (WA)*.

In accordance with section 114 of the *Teacher Registration Act 2012 (WA)*, the annual report of the Teacher Registration Board of Western Australia for the financial year ended 30 June 2023 is included in this report.

Lisa Rodgers  
Director General  
(Accountable Authority)

15 September 2023

## Director General's foreword

**Reflecting on the past 12 months, I am particularly proud of the exceptional work that the Department has undertaken in the delivery of quality education to young Western Australians, even in extraordinary circumstances. We continued to take great strides forward in our commitment to provide every student with a pathway to a successful future.**



Student achievement and progress remained our priority. Throughout the year we have continued to focus on providing students with access to high quality learning environments, teachers, support staff and resources, no matter where they live in Western Australia.

Strengthening support for teaching and learning excellence in every classroom has been paramount. We have developed and maintained a positive agency culture of collaboration, continuous learning, stewardship and excellence through the implementation of the Quality Teaching Strategy and Leading Cultures of Teaching Excellence program.

Our Quality Teaching Strategy, for use by all Western Australian public schools, set out our commitment to establish our shared understanding of what effective teaching is, so that we can continue to advance our efforts to ensure progress and achievement for every student.

To ensure all students have the best opportunity to be successful literacy learners, we commenced the implementation of the Phonics Initiative. This supports the development of student literacy skills from an early age, with a key focus on the evidence-based teaching of phonics.

We kept Western Australian Certificate of Education (WACE) achievement above 80%. We also had more than 92,000 Western Australian public school students in Years 3, 5, 7 and 9 assessed in aspects of literacy and numeracy as part of the 2022 National Assessment Program – Literacy and Numeracy (NAPLAN). Substantially more of our students have proficiency in reading and numeracy skills than in 2008 when NAPLAN was introduced, and Year 5 Reading proficiency levels were at an all-time high.

We implemented initiatives to support student wellbeing. We increased the number of school psychologists in line with the state government's commitment to address mental health and wellbeing. We established the Student Wellbeing and Care Taskforce to provide advice and set clear expectations on effective approaches to student wellbeing and care across the Western Australian public school system.

In what was an outstanding collaborative initiative across agencies, we delivered the Gatekeeper Suicide Prevention training to 1,035 public and non-government school staff and other community members, in addition to mental health-related programs for public and non-government school secondary students.

We have continued to provide high quality early childhood programs in our schools and progressed our connections with communities through Child and Parent Centres and KindiLink programs, encouraging more families to access the benefits of early learning.

As the prevalence of vaping became a national concern, we launched the WA Schools Anti-Vaping Toolkit to help educate students, parents and school staff, through a number of initiatives, about the health risks associated with vaping.

In our commitment to keep our students engaged in school, destigmatise periods and ease some of the cost of living for families, we provided free period products to all Western Australian public schools with students in Years 7 to 12.

Safety of our students and staff continued to be a key priority. In February 2023, we published the revised Student Behaviour in Public Schools policy and procedures, with emphasis on the importance of creating safe, orderly, inclusive, supportive, and culturally responsive environments to enable students to fulfil their learning potential, while recognising that responsibility is shared by all members of the public school system and each school community.

Our asset investment program delivered 4 new primary schools and one new secondary school despite labour and material shortages, and despite an unprecedented shortage of qualified teachers and allied professionals, we fully staffed our public schools. As teacher shortages continued to challenge the world, a \$12.4 million package was provided as an attraction and retention incentive to schools identified in our Regional Incentive Framework as experiencing significant recruitment pressures. This was a much-needed intervention to address what has become an international teacher shortage crisis, and it's working. We have more teachers staying in regional schools for longer.

Work continued to create an education system that is truly culturally responsive while also prioritising Aboriginal student wellbeing, engagement and achievement. I had the privilege of hosting 'Education Conversations', which included a series of engagements with Aboriginal families across our 8 education regions. These provided a culturally safe space for Aboriginal parents and community members to be heard. What these series have started has resulted in the continuation of conversations amongst school communities in our education regions.

In strengthening the cultural responsiveness of our system and to help Aboriginal students succeed as Aboriginal people, we offered principals an opportunity to participate in a Culturally Responsive School Leadership program. This program has been a powerful opportunity for our school leaders to enact our vision for a more culturally responsive school system.

Our education system continued to thrive and was enriched by the voices of our Aboriginal and community leaders. It was also enhanced by our Student Council, which was established in September 2022, with representation from all of our 8 education regions. The council played a significant role in providing a student voice across our system.

As I close out yet another wonderful year, I thank all staff who provided a steady hand and created the conditions for others to grow, connect and achieve. I look to the year ahead with expectancy and, while challenges are inevitable, I am confident that the education portfolio will continue to deliver exceptionally to improve student outcomes.

Lisa Rodgers  
Director General

## About us

### Our responsibilities

We are responsible for the provision of public education and have a role in supporting the education of all students in Western Australia.

In line with relevant legislation, we are responsible for delivering a system of public schools, as well as the regulation and funding of Catholic and independent schools.

We recognise and respect the independence of Catholic and independent schools. We undertake our responsibilities to all schools, systems and sectors with diligence and integrity. We are impartial in our role as a regulator and funder.

### Our vision

All students in Western Australia, regardless of background and across all schools and learning environments, reach their learning and achievement potential.

### Our values

#### Integrity

We believe a good education is the bedrock upon which everything else stands. We do not take this responsibility lightly and feel very privileged to be part of it. We act in the best interest of students and the community at all times. We are accountable and honest and have strong ethical and moral principles.

#### Equity

We recognise the different circumstances, needs and aspirations of students and staff. We strive for learning and work environments that are free from racism, discrimination, bullying, abuse or exploitation. We believe in more than one path to success and our purpose is to help every child find theirs.

#### Voice

We attentively listen to each other and our students, families, communities and stakeholders. We encourage honest and respectful expression of ideas and diversity of thought. We empower the voice of children and young people to be partners in their education.

#### Truth-telling

We commit to learning about the diverse histories, experiences and worldviews of Aboriginal people. We create culturally safe learning and work environments, and culturally responsive services, free from racism and discrimination.

#### Teamwork

We support, encourage and inspire each other and value the contribution of all. We champion trust and inclusivity. We recognise the importance of collaboration to help students achieve their best.

#### Care

We practise mutual respect and accept our responsibility to develop and maintain appropriate relationships. We are attentive and considerate. We strive to keep ourselves, others and our resources safe.

#### Learning

We have a positive approach to learning and encourage it in others. We advance student learning based on our belief that all students have the capacity to learn.

**We are committed to teaching, learning and working environments where all individuals are treated with respect and dignity.**



### Operational structure

**Our Minister** was Hon Sue Ellery MLC, Minister for Education and Training, from 17 March 2017 to 14 December 2022 and Hon Dr Tony Buti MLA, Minister for Education, from 14 December 2022. We are also responsible to Hon Sabine Winton MLA, Minister for Early Childhood Education, on strategic matters relating to early childhood education and Hon David Templeman MLA, Minister for International Education, on strategic matters relating to international education.

**Our accountable authority** in 2022–23 is Ms Lisa Rodgers, Director General, Department of Education.

**Our enabling legislation** is the *Public Sector Management Act 1994* (WA) in which the Department of Education is established under section 35.

**We provided staff, facilities and resources** to a number of entities created under legislation enacted by the Western Australian Parliament or by ministerial administrative action:

- Non-Government Schools Planning Advisory Panel
- Non-Government School Registration Advisory Panel
- Rural and Remote Education Advisory Council
- School Curriculum and Standards Authority
- Teacher Registration Board of Western Australia
- Western Australian Higher Education Council.

### Performance management framework

Broad state government goals are supported at agency level by specific desired outcomes. We continued to deliver our 4 services to achieve our desired outcome.

#### Government goal

Safe, strong and fair communities: Supporting our local and regional communities to thrive

#### Desired outcome

School students across Western Australia have access to high quality education

#### Services

1. Public primary education
2. Public secondary education
3. Regulation and non-government sector assistance
4. Support to the School Curriculum and Standards Authority

These services are as per our approved outcome-based management framework.

### Our strategic directions

Our strategic directions for public school education from 2020 to 2024, *Every student, every classroom, every day*, set clear aspirations for every student enrolled in a public school and focus on improvement drivers across 6 pillars to strengthen support for teaching and learning.

*Building on strength: Future directions for the Western Australian public school system* is our long-term vision for education over the coming decade. This statement explains the thinking and rationale behind the commitments made in our strategic directions for public schools and acknowledges the need for students and teachers to be at the centre of our efforts.

To provide specific directions for public education each school year, we published *Focus 2022* and *Focus 2023*, aligned to our strategic directions.



## Executive summary

### Year at a glance in 2023

**484,850**

students were enrolled in WA schools, including:



**322,294**

students in public schools (66.5% of students)

**162,556**

students in non-government schools (33.5% of students)

**33,980**

Kindergarten students were enrolled in WA schools, including:

**23,242**

Kindergarten students in public schools (68.4% of students)

**10,738**

Kindergarten students in non-government schools (31.6% of students)

**1,144**

schools with students across 8 education regions, including:

**830**

public schools (5 new schools in 2023)

**314**

non-government schools (up 1 from 2022)

**77.4%**

of public school students were in metropolitan schools (77.1% in 2022)

**15.5%**

were in regional schools (15.8% in 2022)

**7.1%**

were in remote or very remote schools (7.1% in 2022)



**82.5%**

28,755 of WA's 34,854 Aboriginal students were enrolled in public schools



**96.1%**

41,647 of our 43,320 full-time equivalent staff were employed in public schools



Public schools include community kindergartens and non-government schools include pre-Kindergarten students. For further enrolment data, refer to [Appendix 1](#). For further workforce data, refer to [Staff](#).

### Year scorecard

We supported our state government goal of 'Safe, strong and fair communities: Supporting our local and regional communities to thrive' through our desired outcome 'School students across Western Australia have access to high quality education'.

Key performance indicators helped us assess and monitor the extent to which we achieved this outcome and enhanced our ability to account to the community for our performance. Our results in 2022-23 against agreed targets are in Table 1.

**Table 1: Key performance indicators, summary of performance against the targets in the 2022-23 Budget Papers**

Effectiveness indicators	Target <sup>(a)</sup>	Result
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	100%	94.0%
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12)	82%	75.7%
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	82%	80.7%
<b>Year 3 public school students achieving proficiency in:</b>		
Reading	69%	69.4%
Numeracy	66%	64.2%
<b>Year 5 public school students achieving proficiency in:</b>		
Reading	72%	72.0%
Numeracy	67%	65.0%
<b>Year 7 public school students achieving proficiency in:</b>		
Reading	65%	66.9%
Numeracy	62%	60.8%
<b>Year 9 public school students achieving proficiency in:</b>		
Reading	70%	67.9%
Numeracy	71%	68.3%
Efficiency indicators	Target <sup>(a)</sup>	Result
<b>Service 1: Public primary education</b>		
Cost per student full-time equivalents	\$17,499	\$18,778
<b>Service 2: Public secondary education</b>		
Cost per student full-time equivalents	\$20,319	\$21,778
<b>Service 3: Regulation and non-government sector assistance</b>		
Cost of non-government school regulatory services per non-government school	\$7,660	\$6,132
Cost of teacher regulatory services per teacher	\$110	\$89
<b>Service 4: Support to the School Curriculum and Standards Authority</b>		
Cost per student of support to the School Curriculum and Standards Authority	\$84	\$81

(a) Targets for 2022-23 are as reported in the 2022-23 Budget Papers.

Source: Education Business Services, and System and School Performance

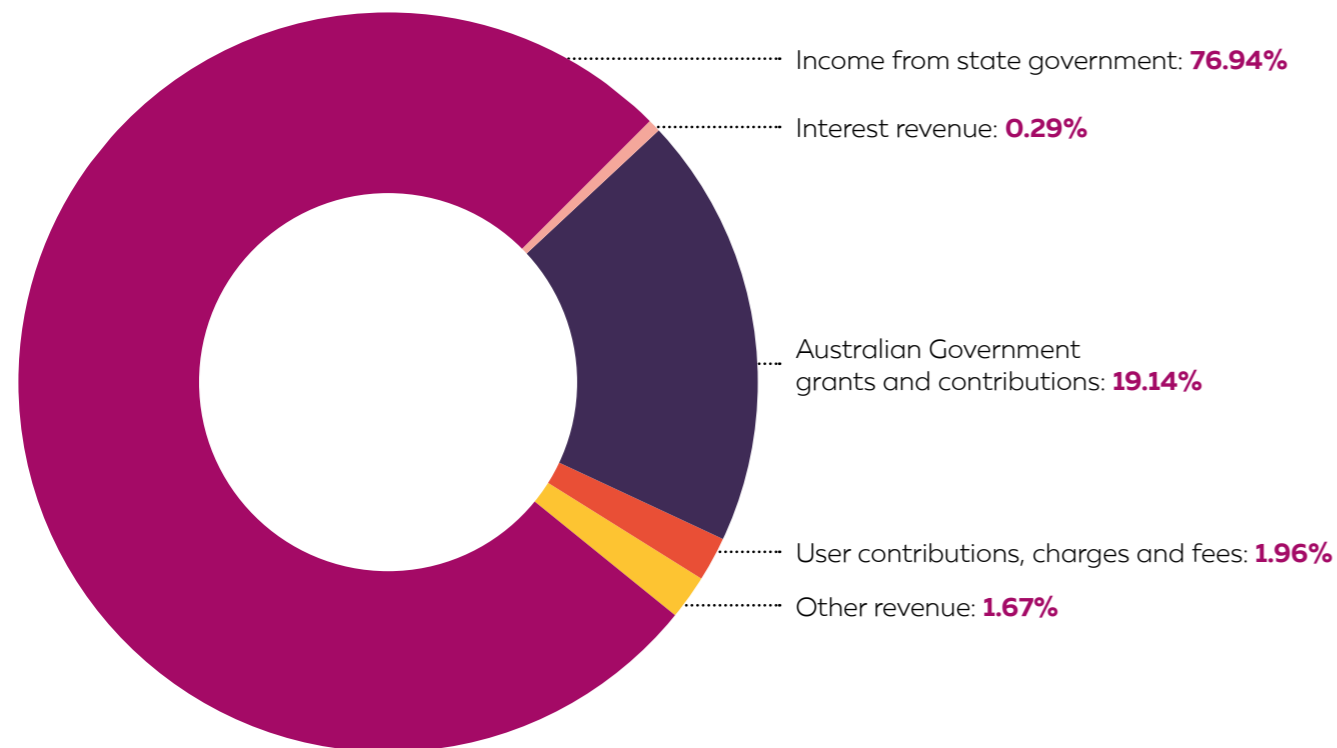
For further information, refer to [Key performance indicators](#).



**Year in dollars**

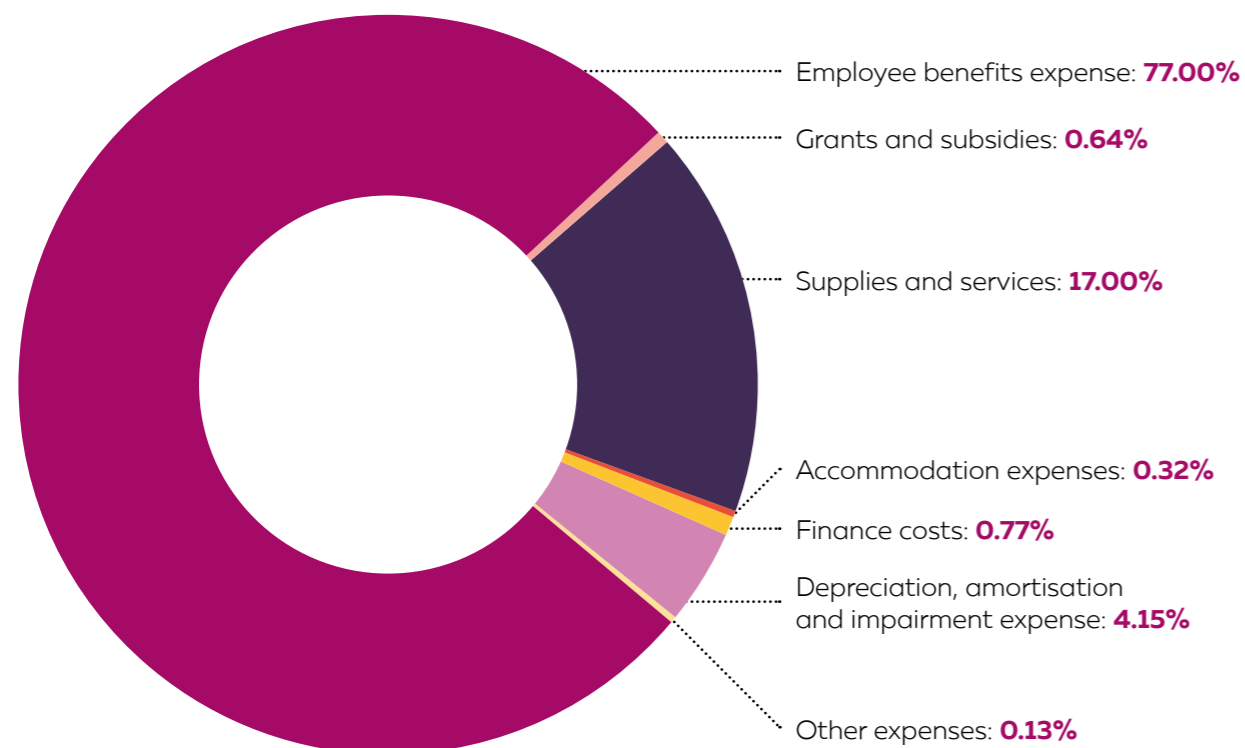
The total cost of providing our services in 2022–23 was \$6.3 billion. Figures 1 and 2 summarise sources of revenue and cost of services. For full details of financial performance during 2022–23, refer to [Financial statements](#).

**Figure 1: Revenue sources 2022–23**



Source: Education Business Services

**Figure 2: Costs 2022–23**



Source: Education Business Services

Our results in 2022–23 against agreed financial targets (based on Budget Statements and the Resource Agreement) are in Table 2.

**Table 2: Budget targets compared to actual results 2022–23<sup>(a)</sup>**

	2022–23 Target <sup>(b)</sup> \$m	2022–23 Estimated Actual <sup>(c)</sup> \$m	2022–23 Actual \$m	Variation Actual versus Estimated Actual		Variation Actual versus Target	
				\$m	% <sup>(d)</sup>	\$m	% <sup>(d)</sup>
Total cost of services (expense limit) <b>No material variance</b>	5,892.8	6,294.8	6,310.9	16.1	0.3	418.1	7.1
Net cost of services <b>No material variance</b>	4,446.1	4,827.6	4,833.4	5.8	0.1	387.3	8.7
Total equity <b>Variance primarily due to the \$2.05 billion increase in the valuation of land, land improvements and buildings following a comprehensive revaluation of these assets in 2022–23.</b>	18,968.5	17,429.5	19,478.1	2,048.6	11.8	509.6	2.7
Agreed salary expense level <b>No material variance</b>	4,011.0	4,345.3	4,301.0	(44.3)	(1.0)	290.0	7.2
Agreed executive salary expense level <sup>(e)</sup> <b>No material variance</b>	5.9	5.9	5.9	(0.0)	(0.6)	0.0	0.0
Agreed borrowing limit <b>No material variance</b>	414.6	406.1	398.0	(8.1)	(2.0)	(16.6)	(4.0)
			<b>Agreed limit<sup>(f)</sup> \$m</b>	<b>2022–23 Target<sup>(c)</sup>/Actual \$m</b>	<b>Variation \$m</b>		
Agreed working cash limit (at Budget)			285.4	285.4	-		
Agreed working cash limit (at Actual) <b>The Department's working cash actual was within its working cash limit at 30 June 2023.</b>			308.1	306.0	(2.1)		

(a) Results in brackets indicate a negative value.  
 (b) Original budget as specified in the 2022–23 Budget Statements.  
 (c) Final adjusted 2022–23 budget (2022–23 Estimated Actual) as specified in the 2023–24 Budget Statements.  
 (d) Material variances are defined as +/- 10% of the respective financial target. Further explanations are also contained in Note 10.1 'Explanatory statement for controlled operations' to the financial statements and in the 'Spending Changes' of the 2023–24 Budget Statements – Budget Paper 2 (Volume 1, pages 349–350).  
 (e) The 2022–23 target of \$5.88 million in the Department's resource agreement was revised to \$5.92 million to reflect the impact of salaries increases payable under the state government's wages policy. The Department operated within this revised target in 2022–23.  
 (f) As specified in the Department's original 2022–23 resource agreement.  
 Source: Education Business Services

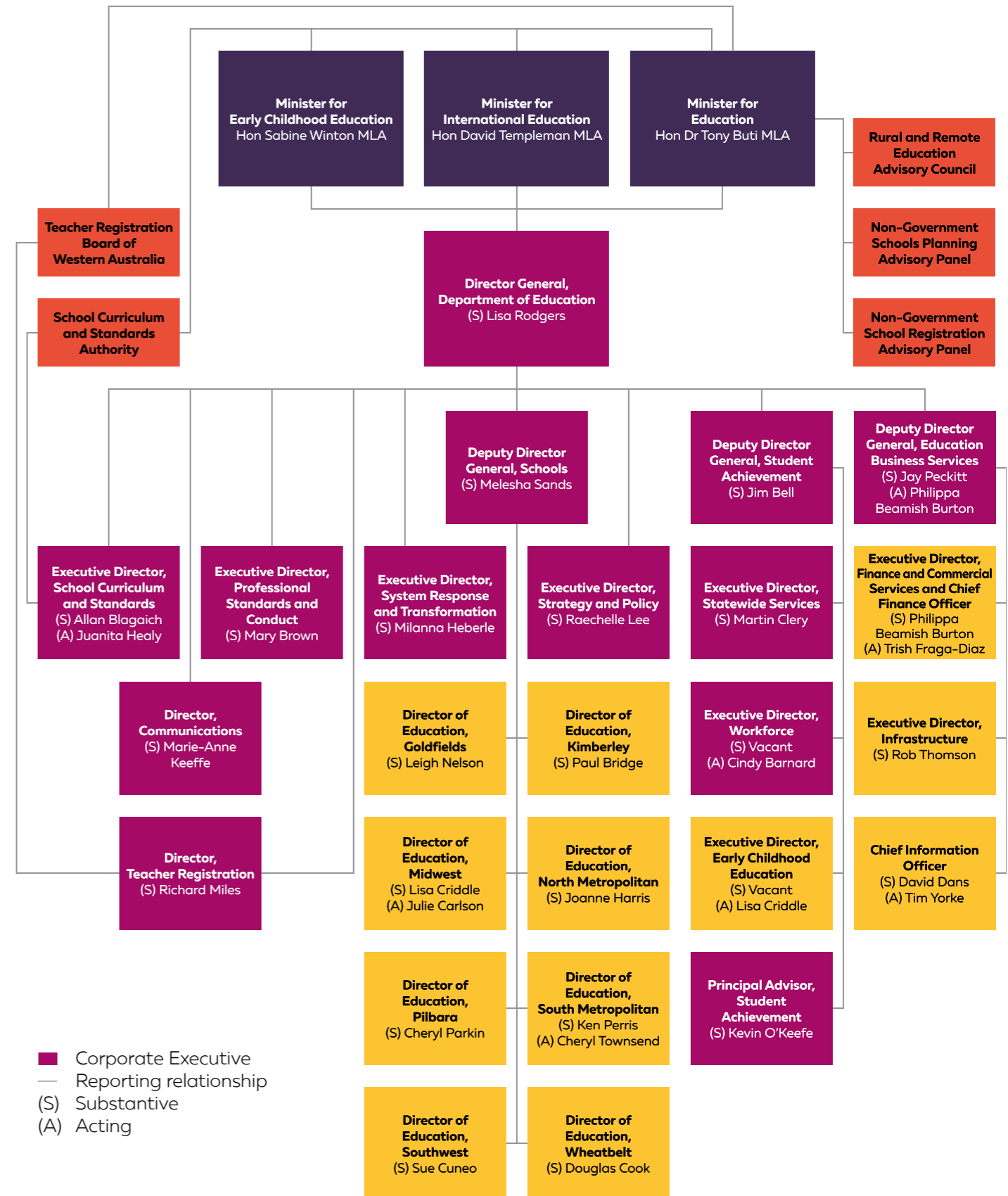


## Our structure

At 30 June 2023

### Organisational chart

A full organisational chart is in [Appendix 4](#).



## Organisational functions

### Communications

- Strategic communications advice
- Advertising, digital and marketing campaigns
- Digital content strategy
- Media management and crisis communications
- Internal communications
- Events and awards

### Education Business Services

- Strategic and operational financial management
- Public and non-government school funding
- Payroll and information management
- Business improvement and capability building
- Land, property and fleet management
- Commercial, contracting and procurement processes
- Capital works and maintenance programs
- Strategic asset planning, environmental services, and security and emergency management
- ICT planning, governance, build, security and support services

### Professional Standards and Conduct

- Management of complaints and notifications
- Investigation of staff conduct and breaches of discipline
- Incident reviews
- Internal audit and risk management
- Screening of criminal history records
- Monitoring compliance with Working with Children legislation
- Legal advice

### Schools

- Leadership in regions
- Residential colleges
- Agricultural education
- Operational initiatives
- Incident support

### Strategy and Policy

- Ministerial services and support
- Strategic policy
- Intergovernmental relations
- System and school performance, student assessment and reporting
- Higher education
- International education in public schools
- Public schools planning
- Non-government school registration and regulation
- Public school accountability

### Student Achievement

- Delivery of the Department's strategic and operational objectives
- Principal professional reviews

### Statewide Services

- Support and services for students and schools in curriculum, student behaviour and wellbeing, inclusive education, literacy and numeracy, and pathways
- Online learning, including contemporary teaching and learning technologies and systems
- Support for schools to meet the needs and aspirations of Aboriginal students
- Policy and strategic planning in early childhood education
- Professional learning for staff

### Workforce

- Human resource and recruitment consultancy services
- Workforce strategic policy
- Industrial relations matters
- Employee support services
- Compliance with public sector legislation related to employment

### System Response and Transformation

- Project management for Department priorities and improvement initiatives
- Tracking and assurance of system performance
- Analysis and reporting of strategic Department projects
- Overseeing the development of transformation opportunities

### School Curriculum and Standards

- Secretariat services and support to the School Curriculum and Standards Authority

### Teacher Registration

- Secretariat services and support to the Teacher Registration Board of Western Australia

## Our senior staff

At 30 June 2023

### Corporate Executive

#### Lisa Rodgers – Director General

Lisa was appointed as the Director General of the Department of Education in January 2019. As a widely respected leader in education, Lisa is committed to the progress and achievement of children and young people across Western Australia. She is a powerful voice and advocate of reform and reconciliation and is highly committed to student outcomes, connected communities and effective leadership in schools. Her career in the public sector has seen her appointed to executive positions across Australia and internationally. She has held roles in psychology specialising in child mental health, has worked in intelligence in the British Army, led the Australian Institute for Teaching and School Leadership, and was the Deputy Secretary of Education in New Zealand. Lisa has a degree in psychology and served as a Board Director on The Foundation for Young Australians. In 2021, Lisa was awarded the Australian Council for Educational Leaders Western Australian Pre-Eminent Educational Leader Award.



#### Jim Bell – Deputy Director General, Student Achievement

Jim was appointed to this position in 2020. He leads the integration of teaching practice with workforce strategy and support services to strengthen support for teaching and learning excellence and enable the best possible outcomes for every student. Jim has more than 25 years' experience in education, holding a number of teaching and leadership positions, including as principal of Lakelands and Success Primary Schools. He was also a Director of Public School Review, an assistant director in the South Metropolitan Education Region, and most recently Executive Director, Strategy and Policy. Jim's educational leadership is complemented by commercial experience in a multi-national company managing Aboriginal employment strategies, leadership development programs and the business development portfolio.



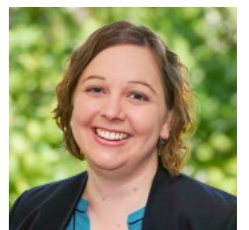
#### Melesha Sands – Deputy Director General, Schools

Melesha was appointed to this position in 2021. Melesha is responsible for providing leadership and strategic direction for 8 education regions and networks of schools across the state; Agricultural Education, supporting the 5 WA agricultural colleges and 9 farm-based schools located in regional and metropolitan areas; and the Department's Incident Support Unit. All Directors of Education and operational initiatives report to this position. Melesha was previously Executive Director, Recovery and Coordination, and has previously led the Department's COVID-19 incident management team. Melesha's extensive educational leadership includes principalships at Swan View Senior High School and Belridge Secondary College, and leadership positions in regional and metropolitan secondary schools.



#### Philippa Beamish Burton – Deputy Director General, Education Business Services

Philippa joined the Department in late 2017 as the Director, Financial Planning and Resourcing. With more than 19 years' experience in the Western Australian public sector, Philippa has held senior positions at the former Department for Child Protection and Family Support and the Department of Communities. Philippa has a Bachelor of Business, is a Certified Practising Accountant, and was awarded the Chief Financial Officer of the Year at the 2022 W.S. Lonnie Awards. Philippa was also named the Finance Practitioner of the Year by the Institute of Public Administration Australia in 2017 and 2022.



### Juanita Healy – Executive Director, School Curriculum and Standards

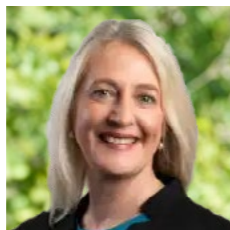
Juanita is responsible for leading the development of curriculum, assessment and standards for student achievement in all schools across Western Australia.



Juanita has many years of experience in Kindergarten to Year 12 education leadership, having held executive roles in the Department of Education and the School Curriculum and Standards Authority, and teaching in regional and metropolitan schools. Juanita holds a Master of Education (Policy and Administration), is a member of the Australian Curriculum, Assessment and Reporting Authority Board, and is Chair of the Australasian Curriculum, Assessment and Certification Authorities' vocational education and training committee. Juanita reports to the Chair of the School Curriculum and Standards Authority and the Director General.

### Mary Brown – Executive Director, Professional Standards and Conduct

Mary was appointed to this position in 2022. Mary has had a distinguished career in a variety of roles in both public and private settings, including with the Western Australia Police Force, and most recently at the Corruption and Crime Commission and Deloitte Australia. Mary has a wealth of experience in executive leadership, and is skilled in delivering strategic reform, organisational change and capability building in complex situations, as well as extensive experience in undertaking and overseeing high level investigations and using evidence-based insights to deliver operational outcomes.



### Milanna Heberle – Executive Director, System Response and Transformation

Milanna has more than 30 years' experience in public education, having held executive and leadership positions in central services, regional and metropolitan schools, including principalships at Newman Senior High School and Rossmoyne Senior High School. Milanna is acknowledged as a strong, innovative and visionary leader who has participated in a variety of educational committees and contributed extensively to system initiatives. As part of the Department's leadership strategy, Milanna undertook studies at Harvard University in 2018 and, during 2021 and 2022, led the Department's response to COVID-19, where she was instrumental in ensuring schools followed advice for public health and social measures from Western Australia's Chief Health Officer. In her current role, Milanna is responsible for managing and overseeing complex system-wide programs and projects.



### Raechelle Lee – Executive Director, Strategy and Policy

Raechelle is responsible for leading system-wide strategy and policies to support Department and student outcomes. Raechelle has considerable experience across the education portfolio, leading organisational priorities in complex policy environments. Raechelle started her early career as a teacher and has worked in a range of education policy-related roles since 2007, including in Aboriginal Education and Intergovernmental Relations.



### Martin Clery – Executive Director, Statewide Services

Martin leads the division responsible for delivering support services to school staff and students to improve student achievement and outcomes, including teaching and learning resources, professional learning for teachers and school leaders, and support for students with specific learning needs. Martin brings considerable experience in education across Western Australia, teaching in regional and metropolitan schools and working in central support roles. Martin reports to the Deputy Director General, Student Achievement.



### Marie-Anne Keffe – Director, Communications

Marie-Anne Keffe (MAK) was appointed to lead our Communications team in 2023, bringing extensive experience in strategic communications and media across radio, television, print and digital. MAK spent 25 years at Channel 7 Perth, including as Telethon General Manager, where she helped raise more than \$80 million for sick children. She was also an executive producer for Today Tonight, produced Howard Sattler's top-rating radio show on 6PR and ran a boutique strategic communications and media training agency in Perth. Most recently MAK was seconded to Consumer Protection as campaign manager for the COVID-19 taskforce, where she was able to combine her communications and legal skills.



### Cindy Barnard – Executive Director, Workforce

Cindy was appointed to the position in 2022 and leads Workforce Policy and Coordination, Staff Recruitment and Employment, and Employee Relations. Prior to this role, Cindy had held the position of Director, Staff Recruitment and Employment Services since August 2016. Cindy has more than 25 years' experience in the state's public service, in the education and training sector. Cindy reports to the Deputy Director General, Student Achievement.



### Richard Miles – Director, Teacher Registration

Richard leads the division responsible for the regulation of the teaching profession in Western Australia, across the public education, non-government and early childhood sectors. He leads secretariat services to the Teacher Registration Board of Western Australia, including administration of registration services to more than 58,000 teachers, ensuring the safe, competent and professional practice of teaching in Western Australian educational venues. This includes assessment and investigation of disciplinary and impairment matters involving registered teachers, and accreditation of initial teacher education programs delivered by university and other providers. Richard is the national convener of the Australasian Teacher Regulatory Authorities and in 2022-23, he was the drafting instructor for amendments to the *Teacher Registration Act 2012 (WA)*. Richard has a background in strategic policy, labour market analysis, intergovernmental relations and legislative review and holds a Master of Arts (Political Science), Bachelor of Laws and Graduate Diploma in Practical Legal Training. Richard reports to the Chair of the Teacher Registration Board of Western Australia and the Director General.



### Kevin O'Keefe OAM – Principal Advisor, Student Achievement

Kevin was co-opted as a member of Corporate Executive in May 2019 to provide advice and guidance drawn from his extensive experience in Aboriginal education in school and system contexts. Kevin has held a number of teaching and senior leadership positions in a range of schools, including leading a multi-campus remote community school in the Western Desert as Executive Principal of the Ngaanyatjarra Lands School. Kevin was also an executive director in the former Department of Education and Training, with oversight for Aboriginal education and training, and worked as a senior research officer at Edith Cowan University leading a national research project into Indigenous education. Kevin is a Noongar person with roots in Yued country.



## Other senior officers or division heads

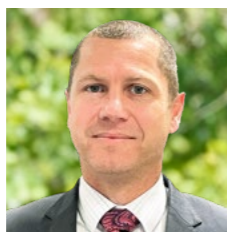
### Trish Fraga-Diaz – Executive Director, Finance and Commercial Services and Chief Finance Officer

Trish joined the Department in 2006 and has more than 30 years' experience in the Western Australian public sector, working in a range of agencies and complex projects. Trish has extensive experience in financial management, corporate services, financial policy and governance and major reform. Holding a Bachelor of Business, Trish is a Certified Practising Accountant, with a Graduate Certificate in Public Sector Management.



### Rob Thomson – Executive Director, Infrastructure

Rob was appointed to this position in the second half of 2021. He is responsible for managing the Department's asset portfolio, which includes strategic asset planning, land acquisition, capital works, services contracting, and maintenance and minor works programs. Rob has 20 years of experience in infrastructure planning and investment in the public sector, having held senior positions at the former Department of Sport and Recreation and the Department of Local Government, Sport and Cultural Industries.



### Lisa Criddle – Executive Director, Early Childhood Education

Lisa led the Midwest Education Region from 2020 to 2023, having also previously been a director in the Goldfields Education Region and the Principal of Allendale Primary School. Lisa brings extensive experience from both a school and system level, was named WA Primary Principal of the Year in 2017, and is a Principal Fellow. Lisa now holds the position of Executive Director, Early Childhood Education.



### Tim Yorke – Chief Information Officer

Tim has worked in various roles across several organisations and has qualifications in psychology, management, and information systems. Tim has more than 25 years' experience in the Department, with extensive experience in ICT Operations and Customer Service. In 2013, he was highly commended for the Customer Service Project of the Year by the Customer Service Institute of Australia.



## Our Directors of Education

### Leigh Nelson – Director of Education, Goldfields

A public school leader for more than 20 years working predominantly in regional and remote schools, Leigh has been committed to establishing a culture of high performance both as a principal and system leader. Leigh is an effective change manager with excellent interpersonal skills and demonstrated capacity to bring groups of people together to achieve improved outcomes for students and staff. Leigh has previously been principal of a WA Primary School of the Year and is also a Principal Fellow.



### Paul Bridge – Director of Education, Kimberley

Paul has held leadership and principal positions across the Kimberley Education Region. As an Aboriginal educator of immense experience, he is aware of the critical challenges facing Aboriginal students in public schools and also in rural and remote community schools. He has been involved in projects liaising with Aboriginal communities, government agencies, universities and community bodies. Paul is also a ministerially appointed member of the Rural and Remote Education Advisory Council and a previous Senior Vice President of the State School Teachers' Union of WA.



### Julie Carlson – Director of Education, Midwest

Julie's first experiences as a teacher at Balgo Hills Aboriginal Community ignited a passion for regional and remote education that continues today. Julie has held many varied roles and lived in many locations, including Christmas Island, Donnybrook, Merredin and Port Hedland. Julie has been a curriculum manager, principal consultant, manager of Kindergarten to Year 12 resource development at the School of Isolated and Distance Education and a collegiate principal supporting beginning to experienced principals in all Western Australian regions. Julie is driven by a moral imperative to provide students with the very best education.



### Joanne Harris – Director of Education, North Metropolitan

Joanne is an experienced leader in education, innovation and reform. Joanne was formerly an assistant director for the North Metropolitan Education Region and has acted as director in 5 other education regions. Joanne has previously held central roles driving new initiatives and implementing reform to improve our system, including as a principal advisor for the student-centred funding model and a director of Public School Review. Joanne has also had a number of years in a variety of secondary school leadership positions, most recently as Principal of Greenwood College, and is a Principal Fellow.



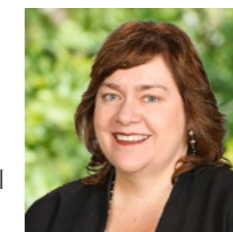
### Cheryl Parkin – Director of Education, Pilbara

Cheryl has previously held system leadership roles as Director, Expert Review Group and Regional Executive Director, Pilbara Education Region. Cheryl has been Director of Education in the Pilbara Education Region since 2021. Cheryl has contributed to system-wide initiatives and reforms, including the current model of school review. She brings to the role extensive experience as foundation Principal of Piara Waters Primary School. She also led schools in Embleton, Boulder and Kalgoorlie, and is a Principal Fellow.



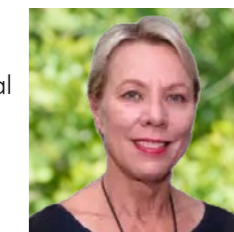
### Cheryl Townsend – Director of Education, South Metropolitan

Cheryl had her contributions to public education acknowledged by being a WA Education Awards finalist for WA Secondary Principal of the Year (2016 and 2017), awarded an Australian Council for Educational Leaders Certificate of Excellence in Educational Leadership (2017), the 2017 Women of Achievement Award winner and is a Principal Fellow. Cheryl was a principal advisor driving Department initiatives before commencing her leadership role in the South Metropolitan Education Region.



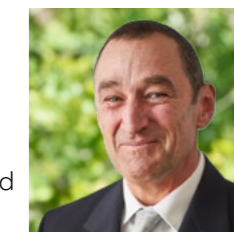
### Sue Cuneo – Director of Education, Southwest

Sue is an experienced educational leader who has held a variety of principal positions in regional and metropolitan schools before engaging in system leadership roles in central services and director-level leadership across 5 education regions. Sue recently moved from Regional Executive Director, South Metropolitan Education Region to Director of Education, Southwest Education Region. Sue actively promotes diversity and equity of education for all students across Western Australia, understanding the need to develop and maintain genuine connection to community.



### Douglas Cook – Director of Education, Wheatbelt

Douglas is a highly experienced school and system leader who enables student achievement by creating positive school cultures and empowering staff. Douglas has a deep understanding of the diversity of our schools through his previous central leadership roles, including as a principal advisor. His experience as a principal in regional schools supports his work to provide children and young people access to a quality education and connection to their community, no matter where they live. Douglas was a finalist for WA Primary Principal of the Year in 2016 and is a Principal Fellow.



### Senior officers who left the Department during 2022–23

- Damien Stewart, Executive Director, Workforce left the Department in October 2022 and was appointed Executive Director, State Services for the Department of the Premier and Cabinet.
- Deborah Leavitt, Director, Communications left the Department in March 2023 and was appointed to a position within the Department of the Premier and Cabinet.
- Saeed Amin, Director of Education, Goldfields left the Department in April 2023 and was appointed Deputy Chief Executive Regional Services, Department of Education, Northern Territory.

# Our performance

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## Providing public education

**We provide high quality education to all students in all learning environments. We are committed to all students achieving their best and being lifelong learners who contribute actively to their communities and society.**

In Semester 1, 2023, there were 322,294 students in Kindergarten to Year 12 across 830 public schools statewide. This was 3,962 more students than in Semester 1, 2022. Public school market share was 66.5% in 2023 (66.8% in 2022). Enrolment and school information is in [Appendix 1](#).

In 2022–23, we were the largest public sector employer in the state, with 43,320 full-time equivalent staff. Most of our staff (96.1%) were employed in public schools.



## Responding to COVID-19

Keeping our schools open and providing face-to-face learning to students is important to children's learning, social and emotional development, and overall wellbeing. Physical and mental health remained a key priority in managing COVID-19 in schools and the wider community, with a focus on returning to a 'business as usual' approach.

To support school leadership to adapt and implement public health and safety measures, schools and residential colleges continued to be provided with operating guidelines, updates and resources, developed with advice from Western Australia's Chief Health Officer, in Term 3 and Term 4, 2022.

Our COVID-19 Incident Management Team, established in early 2020, continued to the end of the 2022 school year, supporting schools to implement measures in accordance with health advice to ensure they remained open.

The ventilation strategy developed to reduce the airborne transmission of COVID-19 in schools continued throughout 2022-23.

Interstate travel and planning for international travel recommenced in Term 3, 2022, which saw the Senior High Schools Country Week and the District High Schools Country Week events being resumed.

Central staffing support to schools with absences related to COVID-19 remained in place in Term 3, 2022.

Through the state government's 'WA free RAT program', rapid antigen tests were provided to students and staff. In a second tranche nearly 12 million rapid antigen tests were distributed to schools in Term 3, 2022 and in a third tranche nearly 3 million were distributed in Term 1, 2023.

Students continued to receive support to learn at home where they were unable to attend school due to them, or a family member, having an immunocompromised medical condition during the state of emergency relating to COVID-19. In 2022, the School of Special Educational Needs: Medical and Mental Health and the School of Isolated and Distance Education partnered with schools to provide learning at home and return-to-school support for 92 students. Ninety students successfully resumed school attendance and 2 transferred to another suitable alternative.

In 2022-23, the state government committed a further \$18.9 million to support schools for enhanced cleaning and safety requirements.

At the end of 2022, the Chief Health Officer confirmed that enhanced cleaning and safety requirements due to COVID-19 were no longer required.

We continued to consult and share resources with Catholic Education Western Australia and the Association of Independent Schools of Western Australia. Key education stakeholders also continued to be consulted as part of our response to COVID-19.

We remain committed to providing a safe environment for all staff and students, and continue to act on health advice to take necessary precautions.

## Providing every student with a pathway to a successful future

During the year, we supported schools to achieve positive learning outcomes for students. We set expectations that all students:

- be provided with high quality development and learning experiences
- have opportunities and support to create the building blocks for their future success
- are supported in ways that have a positive impact on their mental health and emotional wellbeing.

### Student achievement and attendance

#### Public school Year 12 student performance and achievement

The Western Australian Certificate of Education (WACE) achievement rate of full-time Year 12 students (one of our [key performance indicators](#)) was 80.7% in 2022 (81.1% in 2021). This was our third highest rate (and equal with 2019) since the WACE requirements changed in 2016. The WACE achievement rate of Aboriginal full-time Year 12 students was 41.5% in 2022 (42.7% in 2021).

To achieve a WACE, students must demonstrate a minimum standard of literacy (reading and writing) and numeracy. These standards were achieved by 85.6% of Year 12 full-time students (85.4% in 2021). For Year 12 Aboriginal full-time students, 50.5% demonstrated the literacy and numeracy standard (50.5% in 2021).

Details of Year 12 student achievement and responses to the Year 12 student intentions and satisfaction survey are in [Appendix 3](#).

In 2022, public school students received 1,609 School Curriculum and Standards Authority awards (1,592 in 2020). Jessica Doan from Perth Modern School won the Beazley Medal: WACE, and Ashton Fowler from Harrisdale Senior High School won the Beazley Medal: Vocational Education and Training (VET).

The 2022 Rob Riley Memorial Prizes for the top Year 12 Aboriginal students from public schools were awarded to Archer Key from Duncraig Senior High School (Australian Tertiary Admission Rank, ATAR) and Isla Smith from Comet Bay College (Vocational Education and Training, VET).

#### Public school student literacy and numeracy performance

In 2023, we assessed almost 25,000 Pre-primary students in the On-entry Assessment Program, giving teachers important information about the foundation literacy and numeracy knowledge and skills of their students in the first year of full-time school. Following a number of years of relatively stable results, the 2023 average results for public schools were marginally lower than all 2022 assessments. It is noted that COVID-19 impacted the preschool experiences of this cohort.

We commenced the implementation of the Phonics Initiative to support the development of student literacy skills from an early age, ensuring targeted intervention where required. From 2023, principals are required to confirm by mid-year that Year 1 students at their school have undergone a phonics assessment, which identifies their progress against the Department's expected proficiency.

More than 92,000 Western Australian public school students in Years 3, 5, 7 and 9 were assessed in aspects of literacy and numeracy as part of the 2022 National Assessment Program – Literacy and Numeracy (NAPLAN).

In the lead-up to the NAPLAN assessment window and during the testing, Western Australia was heavily impacted by COVID-19. It was anticipated that the ongoing disruptions relating to COVID-19 would have some impact on the NAPLAN results. Participation rates were a little lower across all year levels and domains, with a more pronounced drop in the secondary years.

The Department's NAPLAN key effectiveness indicators relate to the percentage of students achieving proficiency in Reading and Numeracy. Proficiency indicates students are on track to meet the curriculum expectations for the year level and assessment area.

The 2022 percentages of students achieving proficiency were relatively high. In comparison with 2021, proficiency improved by more than 2 percentage points in Year 7 Reading, improved marginally in Years 3 and 5 Reading and decreased marginally in Year 9 Reading and across all years in Numeracy. Three of the 8 NAPLAN key effectiveness indicator targets, Years 3, 5 and 7 Reading, were achieved.



For further information on students achieving proficiency, refer to [Key performance indicators](#).

Highest ever mean scores were achieved in 2022 for 6 of the 20 assessments: Reading in Years 3 and 5, Writing in Year 9, and Spelling in Years 3, 5 and 7. Improvements are noted for Writing in the means across all year levels.

For 2022 NAPLAN results, refer to [Key performance indicators](#) and [Appendix 2](#).

From 2023, changes to NAPLAN came into effect, including bringing forward the testing from May to March. New NAPLAN scales and a new time series will begin from 2023, noting that NAPLAN results reported on the new scales will not be comparable with results from 2008 to 2022. Proficiency standards with 4 levels of achievement for each year group (Exceeding, Strong, Developing and Needs additional support) came into effect, replacing the previous 10-band structure. Future annual reporting will reflect these changes.

#### Student attendance

The 2022 Semester 1 attendance rate was 84.4%, down from 88.4% in 2021. The attendance rate was affected by a peak in the number of COVID-19 cases following the opening of the Western Australian border and continuing public health advice that children with cold and flu-like symptoms should not attend school.

The attendance rate for Aboriginal students was 64.6%, down from the rate of 71.3% in 2021. For details of attendance rates, refer to [Appendix 3](#).

Restoring attendance to levels prior to COVID-19 continued to be our priority, recognising that students who are not attending school regularly are more likely to be at risk than those who do. In 2022, a number of focus schools were identified as requiring additional support to restore attendance, with these schools remaining a priority in working toward this goal. A range of initiatives have been implemented across each of our 8 education regions and the schools within them. This has enabled local place-based approaches determined by analysis of individual school attendance data and engagement with the local school communities.

We continued to work in partnership with schools, families and communities, as well as other agencies, to implement the *Every day matters: 10-point plan to improve attendance*. The plan is aligned with 3 pillars:

- community-led action
- support for schools, families and communities
- system action and accountability.

The plan resulted in *Community action to improve attendance: A guide for schools to co-design with communities* and a co-design resource hub to support schools in applying the guide. The resource hub also enables community-led attendance action groups to increase their understanding of authentic co-design. The guide and resource hub are being piloted with identified schools in 2023. Participants within each school and community will provide feedback on the guide and the resource hub to maximise its effectiveness and usability.

We continued to work with other agencies and organisations to locate students whose whereabouts were unknown and reduce the number not participating in education or approved options. As at 30 June 2023, the whereabouts of 851 students of compulsory school age were unknown (868 in June 2022).

#### Providing support and pathways that meet students' needs Creating culturally responsive schools that build on the strengths of Aboriginal students

We are committed to creating culturally responsive classrooms that build on the strengths of Aboriginal students, engage them in learning and enable them to thrive academically and socially.

The *Aboriginal cultural standards framework* continued to drive our work to strengthen the wellbeing, engagement and achievement of Aboriginal students and to build strong partnerships between families and schools. In 2022-23, we delivered 72 professional learning workshops to 3,853 principals, teachers, Aboriginal and Islander education officers, and graduate school psychologists, to support the creation of culturally responsive schools. Professional learning about culturally responsive pedagogies was completed online by 353 staff in Semester 1, 2023. We also delivered workshops to external stakeholders.

We continued to work in partnership with Aboriginal Elders and senior community members to strengthen the cultural responsiveness of the organisation. In 2022-23, we continued to engage senior staff in truth-telling events and professional learning to support the development of our vision for reconciliation.

Our reconciliation statement and accompanying implementation plan is being developed to deliver on our commitment to building and supporting cultural responsiveness and to commit to the enactment of reconciliation.

In 2022, the Director General hosted 'Education Conversations', which included a series of conversations with Aboriginal families across our 8 education regions. The forums aimed to provide a culturally safe space for Aboriginal parents and community members to share their views on public education and provide advice on public school directions for Aboriginal students. Each education region continued the Aboriginal school community engagement forums in 2023. The sharing of knowledge with local communities has provided an opportunity for schools to include community voices in school decision-making and continue to build mutually respectful relationships with Aboriginal families.

In 2022, there were 24 Aboriginal languages being taught in 92 Western Australian public schools (68 in 2021). Within these schools, 12,795 students in Kindergarten to Year 12 studied an Aboriginal language (9,617 in 2021).

In 2022, we implemented the co-designed Culturally Responsive School Leadership program for principals, which was developed in partnership with Danjoo Koorliny Elders and community leaders, and the Centre for Social Impact. The program was completed by 14 principals in June 2023.

In 2023, there were 56 KindiLink programs operating in our schools. The play-and-learn sessions were designed for Aboriginal children and their parents, and were also available to non-Aboriginal children at some sites. KindiLink supports children's learning before starting school, forges positive partnerships between home and school, and builds the confidence and capability of parents as their children's first educators.

In 2022, the Follow the Dream program, in partnership with the Polly Farmer Foundation, was delivered to 2,240 Aboriginal secondary students (1,947 in 2021) across 101 public schools throughout Western Australia. WACE was achieved by 176 of the 263 Year 12 students in the program in 2022.

The Clontarf Foundation academies operated in 40 schools in Semester 1, 2023, supporting male Aboriginal students through school and into post-school destinations.

In Semester 1, 2023, a range of programs designed to strengthen the wellbeing and engagement of Aboriginal girls and young women in Years 7 to 12 were delivered in 49 public schools. A further 9 schools were in discussion about implementing an engagement program.

The state government's [Aboriginal Empowerment Strategy 2021-2029](#) continues to guide our approach to whole-of-government priority areas including implementation of the [National Agreement on Closing the Gap](#) (the National Agreement) and native title agreement making. Our progress against Closing the Gap targets and outcomes are built around the priority reform areas of the National Agreement and continue to guide progress in building a culturally responsive public education system.

We are establishing a system-level Aboriginal Advisory Body to strengthen our relationship and shared decision-making with Aboriginal people and deliver on key commitments under the National Agreement and the state government's Aboriginal Empowerment Strategy 2021-2029. The Aboriginal Advisory Body will be an independent Aboriginal voice to the Department and the Minister.

Mr Ian Trust AO, Elder in Residence since 2017, provided strategic advice to the Minister and senior staff on whole-of-government priorities and strengthening the cultural responsiveness of our agency. Mr Trust ceased service as an Elder with the Department at the end of 2022. We thank Mr Trust for his contribution and service as Elder in Residence.

Kevin O'Keefe OAM, Principal Advisor, Student Achievement, continued as a member of Corporate Executive, to provide advice and guidance drawn from his extensive experience in Aboriginal education in school and system contexts. Kevin is a recipient of the Medal of the Order of Australia for service to Indigenous education.

#### High quality learning environments that meet the needs of students

In 2023, 2,043 students (1,907 in 2022) in Years 5 and 6 were eligible to participate in courses through the [Primary Extension and Challenge \(PEAC\) program](#).

[Gifted and Talented Secondary Selective Entrance programs](#) were delivered by 24 secondary schools in 2023 with 1,074 Year 7 offers of placement accepted in selective academic, arts and languages programs. The academic program was also available online for selected students in Western Australia's rural and remote regions.

We received 4,848 applications (4,967 in 2022) for Year 7 secondary places commencing in 2024. We also received a further 1,554 applications (1,538 in 2022) from students applying for entry to Years 9, 10 and 11 in 2024.

We continued to fund the Purposeful Academic Classes for Excelling Students program. The program invites identified high performing senior secondary students to participate in specifically designed tutorial sessions that aim to maximise their academic achievement. In 2022, a total of 204 students participated in the program.

Across WA in 2022, our School of Isolated and Distance Education (SIDE) provided education to more than 3,600 Kindergarten to Year 12 students unable to access regular schools or specific subjects. It delivered more than 5,400 virtual lessons each month and provided over 320 web-based courses.

SIDE-enrolled students at 18 regional schools were supported by independent learning coordinators (ILCs) in 2022, with 18 schools funded for an ILC in 2023. These coordinators also worked closely with a team of 8 regional learning specialist teachers who supported Year 11 and 12 ATAR students across country WA.

As at the Semester 1, 2023 student census, we were providing boarding facilities to 448 students through 8 country residential colleges and 1 metropolitan residential college. Of these students, 113 were attending non-government schools. For student numbers over the last 5 years at each residential college, refer to [Appendix 1](#).

We supported WA families with the Boarding Away from Home Allowance (BAHA). In 2022, we supported:

- 1,200 public and non-government school students through the BAHA for Isolated Children at a cost of \$1.6 million (1,334 at a cost of \$2.0 million in 2021)
- 294 students through the BAHA Agricultural College Special Subsidy at a cost of \$378,706 (298 at a cost of \$418,148 in 2021). This allowance supports boarders at Western Australian Colleges of Agriculture and Edmund Rice College.
- 37 public school students with the BAHA Gifted and Talented payment at a cost of \$44,550 (34 at a cost of \$47,264 in 2021). This allowance supports students enrolled in the Department's Gifted and Talented Secondary Selective Entrance programs in public schools and residing in our residential colleges.

We supported low-income families with children at public and non-government schools through the Secondary Assistance Scheme. In 2022, 27,735 students in Years 7 to 12 received support through the scheme (31,558 in 2021):

- \$6.5 million under the Education Program Allowance (\$7.4 million in 2021)
- \$3.2 million under the Clothing Allowance (\$3.6 million in 2021).

In June 2023, a review of senior secondary school pathways was launched in a bid to help all Western Australian students reach their full potential through their post-school study, training, or employment pursuits. The Pathways to Post-School Success review is being led by the Department in partnership with Catholic Education Western Australia and the Association of Independent Schools of Western Australia.

The review will explore whether current pathway options are effectively preparing students for the full range of further study, training, and work options available to them. A key outcome will be to investigate whether current certification and university entry requirements assist students to make the best study choices, as well as to identify the barriers to students being able to access equitable pathways. The review is scheduled to conclude in early 2024.

In February 2023, the state government announced it had appointed an expert panel to conduct an independent review of Western Australia's public university sector. The review panel will report to the Minister and be provided with secretariat support from the Department. The review will explore whether structural change will deliver improved performance and financial sustainability for Western Australia's public university sector. A final report outlining review findings and recommendations is expected in the second half of 2023.

### Support for students with specific educational and engagement needs

In 2023, Intensive English Centres at 14 metropolitan public schools provided targeted programs to 1,149 primary and secondary newly arrived students for whom English is an additional language or dialect. Funding is provided for students to attend a centre for 12 months, with an additional year of funding available for humanitarian entrant students with a limited schooling background. In 2023, the centres received a base allocation of \$6.1 million and a total of \$10.6 million in per student funding.

Mainstream schools in 2023 had 39,457 English as an additional language or dialect (EALD) students. Of these, 15,547 were eligible for EALD funding allocation of \$44.1 million through our student-centred funding model, including 2,024 Aboriginal students. The most common language spoken by students other than English was identified as Aboriginal English, with 6,781 identified speakers.

As at 30 June 2023, 2,831 (90%) of the 3,146 children in the care of the Chief Executive Officer of the Department of Communities, and enrolled in our schools, had documented plans.

Our Schools of Special Educational Needs (Behaviour and Engagement, Disability, Medical and Mental Health, and Sensory) continued to provide a range of services, some of which were available to staff and students from non-government schools.

In 2022, the School of Special Educational Needs: Behaviour and Engagement managed 752 cases of direct and indirect support for students with extreme, complex and challenging behaviours.

The School of Special Educational Needs: Disability provided support to 2,599 students with a diagnosed or imputed disability in 2022. This support was provided through a consulting teacher service to 348 schools across the disability specialist areas of autism, physical and intellectual disability, specific learning disorders, and augmentative and alternative communication. Professional learning was provided to 8,881 educators across the state to build their capacity to support students with disability.

The School of Special Educational Needs: Medical and Mental Health provided education support across more than 40 health settings for students whose medical or mental health prevented them from participating in their enrolled school program. In response to COVID-19 restrictions in hospitals and health settings, a school-wide blended learning approach was adopted from 3 March to 4 November 2022. Teaching and liaison support was provided to 4,651 public and non-government school students and their enrolled schools in 2022.

Our School of Special Educational Needs: Sensory provided teaching and consultative support in 2022 to 2,395 public and non-government school students, including early intervention for 123 children aged zero to 4 years old with hearing loss, vision impairment or both.

Our 5 metropolitan language development centres provided intensive language intervention programs in 2023 for 1,365 students in the early years of schooling with a diagnosed developmental language disorder. The centres, with additional funding, staff and resources, deliver our Statewide Speech and Language Outreach Service, providing support to early years teachers of young students who have speech and language difficulties and do not attend a centre.

Our Specialised Learning Programs are a targeted initiative developed to support the individual needs of students with autism spectrum disorder from Kindergarten to Year 12 in mainstream schools. By the end of 2022, 16 programs were established. On 12 May 2022, the state government announced a further \$18.2 million investment over 5 years for expansion of the programs into 8 additional schools (2 in 2023, 4 in 2024 and 2 in 2025).

As at 30 June 2023, we were supporting 15,902 students through the student-centred funding model individual disability allocation to public schools (14,783 in June 2022).

In 2022, we provided teaching and learning adjustments to 21.6% of public school Pre-primary to Year 12 students with disability, as reported through the Nationally Consistent Collection of Data on School Students with Disability. The adjustments are intended to enable these students to participate in education on the same basis as their peers.

## Student wellbeing

### Supporting student wellbeing

In 2022, an average of 412.7 full-time equivalent (FTE) school psychologists (376.7 FTE in 2021) supported schools:

- to plan and implement effective, evidence-based whole school approaches to mental health promotion
- in prevention and early intervention to improve mental health for cohorts of students
- to support individual students who are experiencing mental health difficulties.

The number of school psychologists increased in 2022, following a state government election commitment, with mental health and wellbeing as a priority area.

As part of our pastoral care for students in 2022, 689 schools accessed chaplaincy services through in-school chaplaincy programs, school chaplaincy support and pastoral critical incident response services (674 in 2021).

School engagement is a powerful protective factor for student wellbeing, and meeting the needs of vulnerable students is a complex challenge for the public school system. We remain committed to addressing student mental health and wellbeing, and ensuring public schools are supported to advance the wellbeing of students. The Student Wellbeing and Care Taskforce, established in March 2022, worked toward setting clear expectations of the role of schools in supporting and addressing student mental health, as well as considering how support for schools to embed effective approaches to student wellbeing and care can be further strengthened.

With funding from the Mental Health Commission, we delivered Gatekeeper Suicide Prevention training to 1,035 public and non-government school staff and other community members in 2022. The Teen Mental Health First Aid program was delivered to 3,711 public and non-government school secondary students. Youth Mental Health First Aid training was provided to 702 public school staff and other community members who work with young people.

For the 2022 school year, 100% of schools were surveyed on protective behaviours education. All except 4 schools fully or partially implemented protective behaviours. The 4 schools were provided additional support and are meeting the requirements. All schools will continue to be supported to maintain full implementation of protective behaviours education.

On 6 September 2022, 38 students in Years 10 and 11, representing all 8 education regions, were appointed to form the inaugural Western Australian Student Council. Since then, the councillors have attended ministerial meetings, liaised with schools and students in their regions, attended student leadership activities, and provided feedback to the Department on various initiatives. In May 2023, the council recruited 10 students from Year 10 to replace the outgoing Year 11 students.

In June 2022, we launched the WA Schools Anti-Vaping Toolkit which aims to educate students, parents and school staff about the health risks associated with vaping. The toolkit is part of our suite of online resources, made available to all schools, including information on e-cigarettes and vaping, professional learning for staff, and a teaching and learning resource aligned to the Western Australian curriculum.

Early in 2023, we provided free period products to all Western Australian public schools with students in Years 7 to 12. As part of the initiative, students have access to a range of period products accessible via dispensers. The initiative aims to:

- provide students with the confidence that there will always be sanitary items available at school
- relieve students of the stigma, anxiety and discomfort that can be associated with menstrual hygiene management so they can focus on their studies
- ease the cost of living for students' families.

### Addressing concerning student behaviour

Since the launch in late 2018 of [Let's take a stand together](#), the state government's plan to address violence in schools, the numbers of students suspended and excluded have increased.

In 2022, 19,289 students (5.8% of total enrolments throughout the year) were suspended compared to 18,068 in 2021 (5.5%).

There were 104 students excluded in 2022. In 2021, 76 students were excluded, 72 in 2020 and 65 in 2019 compared to 24 in 2018 and 8 in each of 2017 and 2016.

The Alternative Learning Settings (ALS) program provides alternative facilities and targeted support programs to WA school students who have been excluded or are at high risk of being excluded for complex and challenging behaviours. The ALS program pilot operated from 2019 to 2021 with 4 sites. In 2022, the program was consolidated into the School of Alternative Learning Settings and expanded to 11 sites, with 12 sites operational at the beginning of 2023, across all 8 education regions. One hundred and seventy students participated in the ALS program in 2022.

In 2022–23, we reviewed our student exclusion process and associated resources, and commenced the work to streamline the process for schools, education regional offices and families.

The revised [Student Behaviour in Public Schools policy](#) and procedures were published for familiarisation in February 2023, prior to implementation in schools from Semester 2, 2023. Changes to the policy emphasise the importance of creating safe, orderly, inclusive, supportive, and culturally responsive environments to enable students to fulfil their learning potential. The revised policy recognises that this is a responsibility shared by all members of the public schooling system and each school community, and that positive student behaviour is essential to promote engagement in learning and maximise the impact of classroom teaching.

In 2022, more than 2,750 school staff completed training in de-escalation and positive handling. This included 734 graduates who received mandatory training on how to de-escalate and manage aggressive behaviour as part of their induction program. As this course requires physical contact between participants, COVID-19 restrictions affected course delivery in the early part of 2022, resuming with usual delivery, including face-to-face, in August 2022.

In Semester 2, 2022, 5,255 participants attended the Classroom Management Strategies and Western Australian Positive Behaviour Support training programs. Training continued to be available online in Semester 1, 2022, with staff unable to conduct the programs after being deployed to support schools due to COVID-19.

In 2022–23, a series of enhancements were implemented to strengthen the multi-agency protocol for education options for young people charged with harmful sexual behaviours, established in 2017. We:

- continued support for schools, education regional offices and central services
- delivered training for senior officers and lead school psychologists
- developed student support plans for identified students who have experienced or been affected by harmful sexual behaviours and their families
- updated our risk assessment and management plan process and templates.

We gathered planning guidelines and resources and utilised Sexual Assault Resource Centre resources to develop and implement student support plans for situations of sexual assault or abuse in public and non-government schools.



### Strengthening support for teaching and learning excellence in every classroom

We provided staff with opportunities to grow their professional capabilities to raise the standard of teaching and impact on learning. We promoted careers in public education to build the supply of high quality staff applying for positions in our schools.

#### Supporting teachers to attain high standards of performance

The Quality Teaching Strategy (QTS), launched in October 2022, is our position on effective teaching and the aspects of school culture which support improved teaching practices. The strategy articulates the supports to strengthen the effectiveness of classroom teaching and whole school practice, and is based on research and developed by the profession.

The QTS aims to strengthen the quality of teaching across the system to support progress and achievement for every student, and includes 3 new supports:

- Teaching for Impact provides guidance to teachers about what constitutes effective teaching practice, providing a common language to improve student outcomes and bringing together the elements of good teaching in one place. The Teaching for Impact overview outlines what effective teachers believe, know and do. Supporting resources elaborate on the what, why and how of the elements identified as having significant impact on student outcomes. The overview and resources are accessible online for all Western Australian public school staff.
- The School Culture Survey is a tool to support principals to assess and identify the aspects of their school's culture needed for optimal quality teaching. Principals can access the survey on the school survey website on our intranet.
- The Leading Cultures of Teaching Excellence professional learning program supports principals and leadership teams to lead a high performance and development culture in their school. In 2023, 40 principals commenced the program.

A core component of the QTS is a strengthened profession-led model of support built around instructional coaches and lead schools. The coaches and lead schools will work with schools to support the implementation and sustainability of evidence-based effective teaching strategies. In March 2023, 25 lead schools were selected to support the implementation of the QTS and Teaching for Impact, and will commence system support in Semester 2, 2023.

We provide support to early career teachers through the Graduate Teacher Induction program. Support includes professional learning for graduate teachers and access to an in-class coaching program. In 2022–23, 4,723 teachers completed components of the professional learning modules and 635 accessed the in-class coaching program. All support is aligned to the Australian Professional Standards for Teachers.

Teachers who provide and support high quality teaching in schools are recognised through our level 3 classroom teacher and senior teacher programs.

In 2022, 97 exemplary teachers achieved level 3 classroom teacher status and 880 teachers became senior teachers. Senior teachers are experienced teachers committed to high quality teaching and ongoing professional learning.

The Leap program responds to emerging Department and local school workforce needs by qualifying existing teachers in specialist subjects of need through graduate certificates at local universities, and micro-credentials in specialist areas. In 2022–23, Leap trained 302 teachers in secondary mathematics, design and technology, English, education support, science, humanities and social sciences, supporting students with autism spectrum disorder, lower secondary languages, agriculture, school psychology and Certificate IV in Training and Assessment.

In 2023, we continued providing funding to facilitate industry work placements to ensure teachers and trainers have contemporary industry skills relevant to the training they are delivering. The program, an election commitment of the state government, supports teachers and trainers to deliver high quality vocational education and training that meets the needs of industry.

We acknowledged schools and collective excellence in both whole school leadership and in teaching and learning through the annual [WA Education Awards](#).

### Attracting and retaining high quality teachers

An attraction and retention incentive was provided to new and existing eligible teachers and school administrators at 48 remote and regional schools, as part of the Public Sector Commissioner's Instruction: Temporary Regional Attraction and Retention Incentives. The \$12.4 million package applied to schools experiencing significant recruitment pressures identified in our Regional Incentive Framework. Payments varied between \$5,000 and \$17,000 per employee, paid in 2 instalments for 2023.

An attraction and retention incentive was also paid to eligible teachers and school administrators at 59 education support centres and schools with a \$5,000 payment in 2023.

An international teacher recruitment campaign was launched in New Zealand in September 2022 and in the United Kingdom and Republic of Ireland in January 2023. The campaign aimed to provide an additional supply of secondary and education support teachers for Western Australian regional public schools. The attraction package includes fully funded relocation, visa sponsorship and a pathway to permanent residency. As at 30 June 2023, 28 teachers have been recruited to commence in regional secondary teacher positions.

In 2022–23, through the Pre-Service Development Program, we supported:

- 168 professional experience placements undertaken by pre-service teaching and school psychology students in regional areas. Support included an orientation, followed by professional learning and networking opportunities delivered centrally and locally through regional pre-service teacher hubs. Stipends and travel allowances were provided.
- 84 pre-service teachers to complete short Horizons courses to upskill in areas of workforce demand such as mathematics, physical science, digital technologies and education support.

Through the Internships for Pre-Service Teachers project, 32 pre-service secondary teachers were supported financially to undertake an internship in a metropolitan or regional public school. This project aims to increase capacity and work readiness by delivering practical learning that integrates theory into classroom practice. Applications were accepted from high performing pre-service teachers in all learning areas to enhance teacher supply across Western Australia's public schools.

As at June 2023, 62 secondary science, technology and mathematics pre-service teachers were supported with stipends while completing their professional experience in a metropolitan public school, with the aim of them accepting employment at a Western Australian public school.

In 2023, 43 Teach for Australia associates commenced teaching in 16 regional and 13 metropolitan secondary schools, joining the 31 associates teaching in 18 schools in their second year of the program. Associates are high-calibre graduates who work in eligible schools for 2 years while completing a Master of Teaching (Secondary).

The pilot On Country Teacher Education program, developed with and delivered by Curtin University, continued to support Aboriginal allied professionals in our schools to complete a Bachelor of Education (Primary Education). In 2023, 11 staff are studying part-time while continuing to work in their existing roles.

In 2022, we awarded 2 Bob Hawke Aboriginal teacher scholarships to support aspiring Aboriginal secondary teachers to complete their teaching qualification. We launched the 2023 scholarship program and will award a further 2 scholarships later in the year.

We continued to arrange and subsidise housing to attract and retain staff in our rural, regional and remote public schools. In 2022–23, \$78.8 million was paid in rent for 2,265 properties occupied by our staff and mostly owned or leased by Government Regional Officers' Housing (\$73.6 million for 2,254 properties in 2021–22). Of this, we subsidised 76% (75% in 2021–22).

### Building the capability of our principals, our teachers and our allied professionals

We supported our school leaders to lead improvement in schools through the leadership strategy, professional development and public school review.

#### Professional development for school leaders

In 2022–23, we provided professional learning for principals and emerging leaders.

The Leading School Improvement suite of programs for school leadership teams had 536 participants. The programs are designed to strengthen schools' approaches to whole school improvement and build cohesive, high-functioning leadership teams.

The Emerging and Team Leader program was delivered to 467 participants. The program for emerging and team leaders in primary and secondary school settings, is also offered in 3 modified formats to deputy principals, student services staff and staff supporting students with special educational needs.

In 2022–23:

- 38 participants completed Explore: A Career in School Leadership, an online program for teachers and team leaders to help them better understand the role of the principal.
- 49 leaders completed the Aspirant Principal Preparation program. The program provided targeted leadership development for effective leaders who have the aptitude, performance and readiness to prepare for the principal role.
- 123 principals completed the Newly Appointed Principal Induction program, which aims to increase understanding of key operational aspects of being a principal and provide opportunities to forge connections with system leaders.
- 47 principals completed the Launch: New Principal program, designed to fast-track learning for principals who are in their first 3 years or have a fixed-term contract of 6 months or longer. The program supports their transition to principal and includes one-on-one executive coaching sessions and mentoring with an accomplished principal for 12 months.

Collegiate principals provide feedback and personalised support to increase the instructional leadership capacity of principals across Western Australia and their impact on student learning. In 2022–23, 222 principals sought to engage with a collegiate principal, 100 (45%) from regional locations and 122 (55%) from metropolitan schools. At 30 June 2023, the collegiate principals were actively working with 476 principals.

The Principal Professional Review assists principals to self-reflect on their professional practice. The process is based on an ongoing reflection cycle, with a scheduled validation and assurance process conducted by a review team. In addition to supporting the professional development and growth of principals, the process also provides assurance to the Director General that every principal is meeting or exceeding expectations. The Principal Professional Review was fully rolled out in Term 3, 2022, following the completion of 2 trials. In 2022–23, 175 reviews were completed.

We fund enrolments in a Graduate Certificate of Education Business Leadership from Deakin University for managers corporate services and school leaders. Thirty places were offered in 2023.

In 2022–23, 308 staff completed a professional learning program in the career pathway suite for managers corporate services. We significantly subsidised the programs to support and develop business leaders.

In 2022–23, we expanded flexible learning for corporate services staff in schools by increasing online learning offerings and providing virtual presentations.

In 2023, the Rising Leaders Program: Emerging Women in Leadership for women in the initial stages of their leadership journey had 25 participants. The partially funded program is designed to enhance women's leadership capabilities through personal and professional growth.

The Djiraly-ak djinda bidi 'North Star' program for aspirant Aboriginal leaders identified career and leadership goals and the support required to achieve those goals. In 2023, 17 aspirant Aboriginal leaders continued to participate in the program.

In 2022, 12 school psychologists completed our Development Program for Aspiring School Psychology Leaders. The program, designed to build skills and competencies towards this role, supports replenishing our lead school psychologist workforce.

### Science, technology, engineering and mathematics (STEM)

We continued to develop resources and provide professional learning to encourage greater interest and competence in STEM.

Building on the previous program that converted 200 existing classrooms into purpose-built science classrooms, in 2021 the state government committed to classroom conversions at a further 135 schools. As part of this Primary School Science program, upon completion of the conversions, the schools will also receive \$25,000 to purchase science equipment and resources. Tranche 1 of the program delivered 32 primary school classroom conversions, tranche 2 will deliver 52 conversions and planning for the delivery of the final schools in tranche 3 has commenced.

In 2022–23, as part of the Secondary Science program, 5 district high schools received a secondary science classroom upgrade. The STEM program saw 2 secondary schools receive a refurbished STEM laboratory.

The Two-way Science Initiative supports schools to build partnerships with Aboriginal communities to connect local Aboriginal knowledge with the science curriculum in an integrated teaching and learning program. In a statewide community of practice, the initiative has developed a co-design process that supports schools to create place-based, culturally valuable learning experiences. In 2022–23, Two-way Science engaged 21 schools across 4 education regions. The Two-way Science Conference, held in November 2022, convened schools, community members and Aboriginal leaders as well as local industry, government and community organisations to showcase the work of schools and communities engaged in the initiative.

The PRIMED project is an initiative of the Department of Primary Industries and Regional Development, the Department of Training and Workforce Development and the Department of Education and is delivered in partnership with the primary industries sector. PRIMED aims to prepare students in Years 7 to 10 for careers in primary industries in Western Australia. The project provides resources aligned to the Western Australian curriculum and has trained 28 teacher leaders to deliver related professional learning. In 2023, teacher leaders and other staff delivered 26 PRIMED professional learning events attended by 884 participants across all 8 education regions.

### Curriculum delivery and support

In 2022, 30 Teacher Development Schools assisted with implementing the Western Australian curriculum through 151 online and face-to-face professional learning events with 6,905 attendances. They also provided targeted professional learning, with 1,158 attendances in response to 192 requests for support.

In 2022, the Western Australian Centre for Excellence in the Explicit Teaching of Literacy internship program was extended for a second iteration, with the first round to begin in Term 3, 2023. The 4-term program aims to strengthen evidence-based explicit literacy practices in public schools with primary-aged students. It provides teachers with professional learning, support and mentoring opportunities.

During 2022, the Phonics Initiative began building staff capacity through the delivery of professional learning and school leader consultations. This work has focused on effective phonics instruction and assessment, and building teachers' knowledge, skills and understanding of phonics and phonological awareness.

The Language Assistant Program provides support for school language programs, based on a co-funded model of delivery with schools contributing 50% of costs to host a language assistant. In 2022, 34 assistants supported teachers in 6 languages.



#### Two-way Science – Principal's cutdown

An overview of Principal Pauline Wray's experience of the Two-way Science Initiative at Quairading District High School.

### Supporting increased school autonomy within a connected and unified public school system

We supported a unified public school system by providing system-wide governance, accountability and support structures, while empowering principals and their staff to act with greater authority and responsibility for the success of their schools.

#### Transparent accountability of schools

Public school reviews provide feedback to school leaders, staff and the school community in all school contexts, to guide improvement efforts for the benefit of all students. They provide information to school communities about the performance of public schools in delivering high quality education to students. In 2022–23, 260 public school reviews were conducted.

The Office of the Auditor General undertook a performance audit on the *Effectiveness of Public School Reviews*, which was tabled in the Western Australian Parliament on 24 May 2023. We will use the audit findings to support ongoing improvement.

The Funding Agreement for Schools continued to articulate accountability mechanisms for principals in managing their school budget to meet the learning and wellbeing needs of students.

Schools with students from Kindergarten to Year 2 must complete an annual internal audit against the National Quality Standard (NQS) and may request verification of their audit to ensure consistent interpretation of the standard. In 2022, we verified the audits of 40 public schools, with directives to pause visits to schools in Semester 1 due to COVID-19 restrictions having an impact on verification numbers.

We continued to support school council and board members to fulfil their functions through the Linking Schools and Communities Program, with 122 attendees at 10 workshops in 2022. The workshop is designed to assist principals and chairs to understand the roles and responsibilities of council or board members, and how councils and boards contribute to the success of schools.

In addition, 688 newly appointed public school council and board members attended 55 workshops delivered by a principal covering the essentials for a new council or board member.

At the start of the 2023 school year, three-quarters (624) of public schools were operating as independent public schools, including 5 new schools that opened in 2023.

#### Central funding and support to public schools

We continued to allocate funding to public schools through the student-centred funding model. The model provides a one-line budget to schools based on the learning needs of their students and the school's characteristics.

The student-centred funding model was strengthened in 2023, through the expansion of the educational adjustment allocation, to provide additional funds for increased resources to promote early interventions for students with literacy and numeracy difficulties and to improve explicit teaching in classrooms. This change to the model provided public schools with \$8.5 million in further funding for more than 15,400 additional students in 2023.

Our School Budget Review Committee provides a mechanism for public schools to seek additional funding during the school year. In 2022–23, 12 requests for additional funding from schools were approved, with over \$1.5 million in additional funding allocated.

We provided 101 workshop and training sessions to 1,573 staff as part of a comprehensive professional learning program on managing and monitoring school budgets. We also provided individual support for schools through online and in-school sessions.

Our Direct to Market program, a previous election commitment of the state government, allows schools to directly source contractors for maintenance and minor capital works to the value of \$50,000 including GST. The program comprises 35 project categories and provides increased flexibility to schools, including the option to use local contractors. In 2022–23, projects worth over \$660,000 were successfully delivered across the state.

During 2022–23, a significant amount of content has been developed, improved, maintained, and made available through Ikon (Information and knowledge online), our customer-focused intranet. Ikon supports the needs of staff by providing a single point of entry for finding the information and services they need to do their jobs.

### Information and communication technologies (ICT) to support public schools

In 2022–23, we completed the work to deliver significant bandwidth upgrades to the majority of public schools and associated education facilities, such as hospital school services and engagement centres. On average, this provided increases of approximately 20 times the previous bandwidth, transforming the digital learning experience for schools. We also improved internet services to the majority of our very remote schools that are serviced by satellite. The project took the opportunity to completely refresh the firewall devices across our sites to significantly enhance our security position for the future.

These upgrades will have a significant flow-on benefit to regional communities surrounding the schools.

We provided 2,585 new notebook computers to teachers in 2022–23 through the Notebooks for Teachers program. We continued to provide technical support services, access to a range of software applications, insurance and warranty cover to 7,717 teachers using a notebook computer provided by the program.

We addressed more than 131,000 requests by staff for ICT technical support, with 50% resolved at first contact.

Our specialist cybersecurity team was expanded and their work, in conjunction with existing security processes and technologies, has further strengthened our cybersecurity position.

In 2022–23, more than 309,000 teachers, students and parents used Connect, our integrated teaching and learning online environment. In Semester 1, 2023, we provided more than 39,000 online classrooms for students and more than 470 schools provided parents with access to electronic versions of their children's school reports through Connect.

In Term 1, 2023, we launched a Connect Now mobile application to improve online teaching and learning for schools and to provide users with easy access to all their school information. Between March and June 2023, the application was downloaded by more than 300,000 users.

### Investing in our public school infrastructure

Our asset investment program expenditure was \$513.4 million in 2022–23.

This included completing construction on:

- stage 2 of Yarralinka Primary School
- the new Landsdale Gardens Primary School and Dayton Primary School, which opened for the 2023 school year
- an education support centre at Burns Beach Primary School
- major upgrades at Hedland Senior High School
- stage 2 of Hammond Park Secondary College, delivered through the WA Schools Public Private Partnership Project.

Construction continued on:

- the redevelopment of John Forrest Secondary College
- major upgrades and additions at Derby District High School
- the new Madora Bay Primary School and Wellard Village Primary School, which opened for the 2023 school year
- the rebuild of Hillarys Primary School.

Construction commenced on new primary schools at Hammond Park and Henley Brook.

Planning and design commenced on:

- additional student accommodation at Anne Hamersley Primary School, Brabham Primary School, Caversham Valley Primary School and Harrisdale Primary School
- new primary schools at Brabham East and Eglinton South West
- upgrades to the administration and library at Fremantle Primary School
- an offsite early childhood education centre at Brabham Primary School
- additional student accommodation, including STEM facilities, at Ashdale Secondary College.

Work continues to deliver projects across 67 schools as part of the WA Recovery Plan's \$492 million allocation over the 2020–21 to 2024–25 financial years. The following information details progress on the larger projects.

Construction was completed on:

- education support facilities at Canning Vale College and Lakeland Senior High School
- an early childhood centre at Wickham Primary School
- additional classroom accommodation at Kyilla Primary School, Lakeland Senior High School, Australind Senior High School and Wyndham District High School
- facility upgrades at Rockingham Senior High School and Wanneroo Secondary College
- stage 2 of Ridge View Secondary College
- performing arts centres at Dianella Secondary College and Albany Senior High School
- refurbishment of classrooms at Eastern Hills Senior High School.

Construction continued on:

- additional classroom accommodation and a performing arts centre at Lynwood Senior High School
- stage 2 of Bob Hawke College
- stage 1 of the new Piara Waters Senior High School, which opened for the 2023 school year
- redevelopment at Westminster Primary School and Lesmurdie Primary School
- a sports hall at Ocean Reef Senior High School
- additional classroom accommodation at Karratha Senior High School, Carine Senior High School, Kalamunda Senior High School, Joseph Banks Secondary College and Willetton Senior High School
- upgrades to the performing arts centre and sports hall at Lakeland Senior High School
- a performing arts centre with sports hall at Pinjarra Senior High School.

Construction commenced on the redevelopment of Roebourne District High School.

An investment of \$424.4 million was allocated over the 2021–22 to 2024–25 financial years to deliver the 2021 election commitments, with projects across the following key programs: major build projects, STEM program, Secondary Science program, Primary School Science program and the Schools Clean Energy Technology Fund. The following information details progress on the larger projects and programs.

Projects completed included:

- planning and design for stage 3 of Yanchep Secondary College
- upgrades to education facilities at Beaumaris Primary School, Ellen Stirling Primary School, Morley Primary School and Upper Swan Primary School
- science classrooms, as part of the Secondary Science program, and STEM laboratory upgrades at Bridgetown High School, Bruce Rock District High School, Cannington Community College, Clarkson Community High School, Cunderdin District High School, Kojonup District High School and York District High School
- science classroom conversions for the remaining 2 schools under the first tranche and 34 schools under the second tranche of the Primary School Science program
- solar system installation at 47 of 84 schools making up round one of the Schools Clean Energy Technology Fund.

Projects that commenced included:

- stage 2 of Alkimos College
- additional classroom accommodation at Baynton West Primary School, Mount Lawley Senior High School, Scarborough Primary School, South Bunbury Education Support Centre and Duncraig Senior High School
- science classrooms, as part of the Secondary Science program and STEM laboratory upgrades at Applecross Senior High School, Baldivis Secondary College, Busselton Senior High School, Carnarvon Community College, Central Midlands Senior High School, John Tonkin College, Kalamunda Senior High School, Katanning Senior High School, Mindarie Senior College, Narembeen District High School, Northam Senior High School, Sevenoaks Senior College, Thornlie Senior High School and Woodvale Secondary College
- major upgrades at Beldon Primary School, Clifton Hills Primary School, Donnybrook District High School, Gooseberry Hill Primary School and Redcliffe Primary School
- science classroom conversions for the remaining 18 schools under tranche 2 of the Primary School Science program, bringing the total to 52 schools comprising 36 primary schools, 15 district high schools or community colleges and one remote community school
- planning and works for the installation of solar systems at the 96 schools in round 2 of the Schools Clean Energy Technology Fund.

Planning commenced or continued for:

- science classroom conversions under tranche 3 of the Primary School Science program for 51 schools
- science classroom upgrades under the Secondary Science program for 5 schools
- upgraded or new STEM laboratories for the remaining 10 schools under tranche 1 and 24 schools under tranche 2
- the rebuild of Springfield Primary School
- additional student accommodation or major upgrades at Albany Senior High School, Byford Secondary College, Darling Range Sports College, Dianella Primary College, Eaton Community College, Halls Creek District High School, John Curtin College of the Arts, Rossmoyne Senior High School, Camboon Primary School, Cassia Primary School and Illawarra Primary School
- performing arts centres at Balga Senior High School and Warwick Senior High School
- sports halls with upgrades at Kelmscott Senior High School, Melville Senior High School and Greenwood College
- a sports hall and early childhood education classrooms at Roleystone Community College
- upgrades at Edney Primary School, Kewdale Primary School and Huntingdale Primary School
- round 3 of the Schools Clean Energy Technology Fund.

Under Royalties for Regions funding:

- additional student accommodation is under construction at Baynton West Primary School and South Bunbury Education Support Centre
- refurbishments are underway at Donnybrook District High School
- design for classroom additions at Halls Creek District High School, Eaton Community College, Albany Senior High School, Baler Primary School, Cassia Primary School and Broome Senior High School continued
- planning for upgrades at Tambrey Primary School and Dampier Primary School continued
- stage 2 of the Solar Schools Program, in partnership with Horizon Power, saw the installation of photovoltaic solar systems at 8 schools in the Pilbara and 6 schools in the Kimberley.

### Sustainability

Our commitment to responding to climate change continues. In 2022–23, we made progress in implementing energy efficiency measures in our schools, including the installation of solar systems through the \$44.6 million Schools Clean Energy Technology Fund, and providing guidance for sustainable practices across our system.

Work is also underway to address recommendations made by *Making Hope Practical: Report of the inquiry into the response of Western Australian schools to climate change* tabled by the Education and Health Standing Committee. This includes incorporating climate change risk into our risk management framework and commencing energy audits at selected schools, the data from which will be used to inform a forthcoming decarbonisation strategy.

### Meeting our national and state commitments

We continued to participate in the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. We worked collaboratively with other public agencies to ensure the information submitted and provided in evidence was accurate, and we responded to Notices to Produce within the approved timelines.

The Royal Commission into Institutional Responses to Child Sexual Abuse made recommendations in 2017 that are directly or indirectly relevant to, or impact on, the operations of schools and the Department. In 2022–23, we continued to:

- work collaboratively across sectors in a whole-of-government approach to ensure a coordinated and effective response to the recommendations that require national consistency, including addressing harmful sexual behaviour and the *National Strategy to Prevent and Respond to Child Sexual Abuse 2021–2030*
- improve our response, at a state level, in order make progress against Department-led recommendations to safeguard children in our schools
- progress work to ensure compliance with the mandatory reporting legislation that sees an expansion of persons whose duty it is to report child sexual abuse
- be represented on national and state working groups.

We provide ongoing support to schools to ensure a seamless interface with the National Disability Insurance Scheme (NDIS), including consultancy for therapy provider access to students with disability. Following consultation with stakeholders, guidelines and additional resources to enhance the connection between therapy approaches out of school and at school were published in 2021. The guidelines and resources remain current and applicable.

Nationally agreed reforms continued to be advanced through the Education Ministers Meeting and subcommittees. These included the release of the *National Teacher Workforce Action Plan December 2022*, and changes to NAPLAN reporting as announced in February 2023.

We negotiated 4 new agreements with the Australian Government:

- National Student Wellbeing Program (January 2023 to June 2028), superseding the National School Chaplaincy Program that expired at the end of 2022
- Student Wellbeing Boost (May 2023 to June 2024) to respond to the impact of COVID-19 on students' mental health and wellbeing by providing additional one-off funding to all schools in 2023 for extra resources and initiatives for students
- Workload Reduction Fund, action 12 of the National Teacher Workforce Action Plan (June 2023 to March 2027) to pilot new approaches to reduce teacher workload
- Scaling Up Success in Remote Schools Program (June 2023 to December 2026) to deliver successful elements of our Kimberley Schools Project in up to 10 additional public schools in outer regional or remote communities outside of the Kimberley with significant Aboriginal student populations.

Grant agreements were also signed with the Australian Government for various other projects and initiatives in specific schools, such as for the Sporting Schools program, Saluting Their Service Commemorations, and Student Science Engagement and International Competitions in 2023.

In December 2022, Australia's Education Ministers agreed to a national review to inform the next National School Reform Agreement (NSRA). To enable the review, the current NSRA and associated bilateral agreement, which are due to expire on 31 December 2023, will be extended in their current form for one year to the end of 2024, subject to agreement from Treasurers.

We also coordinated or contributed to submissions on behalf of the state government to national reviews such as for the Australian Universities Accord.

Our *Multicultural Plan 2021-2025* outlines key areas of action to assist staff to support all aspects of our cultural and linguistic diversity in the workplace and in our school communities. Of the 26 actions we committed to, 7 are complete, one is in progress and 18 represent ongoing activities. We continue to report progress on the actions to the Office of Multicultural Interests consistent with its reporting requirements.

We continued to prioritise accuracy and timely turnaround of briefings and responses to ministerial correspondence, parliamentary questions and Cabinet comments (refer to Table 3).

### Partnering with families, communities and agencies to support the educational engagement of every student

Students come to school with a range of learning, social adjustment and mental health issues. We engaged with families to better understand and support the interests, personalities and needs of their children. We also continued to build partnerships between our schools and other agencies and organisations to provide specialist support services that schools cannot provide.

#### Engaging with families and communities

In 2022-23, our 22 Child and Parent Centres provided 504 programs and services with approximately 73,957 child attendances and 66,456 adult attendances. The centres continued to support families and communities to provide young children with the best start to learning.

The Kimberley Schools Project continued to be implemented in 20 public schools and one non-government school across the Kimberley education region. The project has 4 pillars: targeted teaching, early years, attendance and community engagement. The implementation of targeted teaching and early years initiatives is evident in early evaluations of the project. In 2022-23, the focus has been realigned to include a greater emphasis on school attendance and community engagement, through empowering and developing the leadership capability of Aboriginal staff. The establishment of targeted teaching coaching hubs is planned to build sustainability in the support of schools and networks.

In 2022, the Enhanced Transition to Schools Project supported 347 playgroups, including 14 new playgroups. The project is a partnership between the Department, the Australian Government, Catholic Education Western Australia, the Association of Independent Schools of Western Australia and Playgroup WA. The partnership provides:

- opportunities for wrap-around services and community engagement
- support for the transition of preschool children to school.

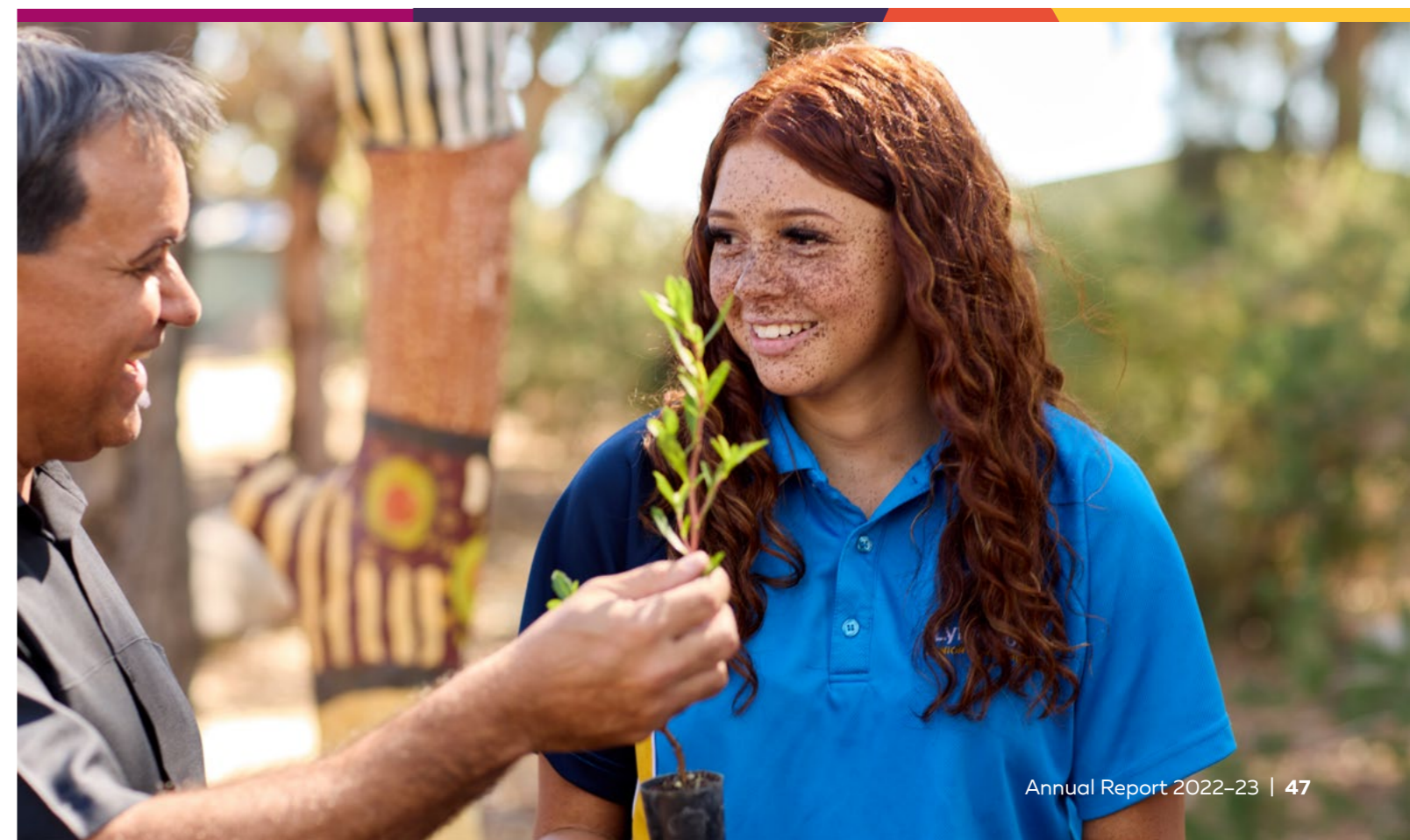
In 2022, 122 children participated in the trial initiative Culturally and Linguistically Diverse Early Years Link (CaLDEYLink) Project held in 2 metropolitan primary schools with high proportions of CaLD families. The initiative aims to:

- develop the personal/social, language and cognitive capabilities of English as an additional language or dialect (EALD) children prior to school entry
- build on the capability of CaLD families as their children's first educators
- forge stronger and more collaborative partnerships between home, school and community.

**Table 3: Ministerial requests processed 2020-21 to 2022-23**

Type	2020-21	2021-22	2022-23
Letters	1,560	1,741	1,437
Briefing notes/advice	1,406 <sup>(a)</sup>	1,990 <sup>(b)</sup>	1,949 <sup>(c)</sup>
Answers to parliamentary questions	130	198	147
Cabinet comments	53	70	45
<b>Total</b>	<b>3,149</b>	<b>3,999</b>	<b>3,578</b>
Percentage processed on time	89	85	87

(a) This figure includes briefings for incoming government following the 2021 State Election and excludes briefings related to the 2021-22 Budget Estimates Hearings, which occurred in March 2022.  
 (b) This figure includes briefings relating to both the 2021-22 and 2022-23 Budget Estimates Hearings, and COVID-19 Situation Reports.  
 (c) This figure includes briefings for incoming ministers in December 2022.  
 Source: Strategy and Policy





Child and Parent Centres and schools continued to support parents, caregivers and others in the community to teach, model and reinforce positive behaviour and emotional wellbeing skills to young people through the Positive Parenting Program (Triple P). In 2022, 352 Triple P sessions were attended by 3,564 parents. The sessions were organised by our staff and offered through schools, Child and Parent Centres, and not-for-profit organisations.

We value and acknowledge the contribution that volunteers make to our school communities and students. We thank each volunteer for their efforts throughout 2022–23 and beyond.

EdConnect volunteers make a positive impact on students' lives by offering help and guidance, through mentoring and/or learning support. The volunteers are trained and screened to work in metropolitan and regional schools and are matched with individual students. In 2022, 892 volunteers supported 10,354 students across 167 public schools and 3 non-government schools.

The Western Australian Council of State School Organisations (WACSSO) provides representation to the Department on behalf of more than 650 affiliated Parents and Citizens' (P&C) Associations. WACSSO also offers advice, support and training to affiliates and individual members.

Members, parents and carers volunteered through P&Cs, which represent parents of public school students, to assist with activities such as fundraising, community events, running canteens and uniform shops, and purchasing resources for schools. Based on extrapolation of P&C survey results from 2022, P&Cs contributed:

- nearly 460,000 voluntary hours
- over \$11.5 million in donations to support school projects, resources and activities.

### Collaboration with other agencies and organisations

We delivered the Response to Suicide and Self-Harm in Schools Program through a memorandum of understanding with the Mental Health Commission. This agreement provides prevention, intervention and postvention activities to reduce suicide and self-harm in students. These activities include the [Teen Mental Health First Aid program](#) and [Gatekeeper Suicide Prevention training](#).

Through a memorandum of understanding with the Department of Justice, we continued to support the provision of education services to children and young people in detention. This includes funding to the Department of Justice for the salaries and on-costs for 3 full-time equivalent teaching positions, and access to online professional learning for Department of Justice education staff members.

Our School of Special Educational Needs: Behaviour and Engagement continued to work with the Department of Justice to support students moving between youth justice services, schools and alternative education pathways or employment. In 2022, we supported 140 cases and appointed an additional 3 full-time equivalent positions to address identified areas of need, including:

- a student support officer at Banksia Hill Detention Centre who supported young people transitioning from remand back to education
- a youth transition coordinator at the Children's Court of Western Australia who engaged young people with education-related support and services upon entry to the court system
- an Aboriginal youth transition coordinator at Banksia Hill Detention Centre who ensured its practices relating to young people were culturally responsive.

We continued to contribute to the Kimberley Juvenile Justice Strategy, a cross-government approach led by the Department of Justice to address youth offending rates and antisocial behaviours in the Kimberley region. In 2022–23, we continued to support the strategy:

- with our youth transition coordinator, assisting young people leaving the care of justice services
- by re-engaging vulnerable students through an alternative education program, providing life skills training and possible employment opportunities.

We maintained partnerships with other government agencies, including the Western Australia Police Force and the departments of Communities, Health and Justice through established memoranda of understanding.

Armadale Senior High School continued to coordinate the Full Service Schools program at its purpose-built hub. The program provides a range of youth and family support services to school-aged young people living in the Armadale, Byford and Kelmscott areas who are pregnant or parenting, or who are vulnerable to homelessness or family and domestic violence. In 2022, 60 school-aged young people and their families were supported through services including counselling, employment and housing support, parent education, medical screening, youth outreach, pathway planning and alternative education pathways.

We participate in the Early Years Partnership, with the departments of Communities and Health, the Minderoo Foundation and Telethon Kids Institute. The partnership aims to improve the wellbeing and school readiness of children from conception to 4 years in 4 Western Australian communities. Community plans have been launched for Armadale West and Great Central Southern, with community plans for Derby and Bidyadanga to be launched in Semester 2, 2023.

We continued the BHP Pilbara Education Partnership, a collaborative partnership strengthening community-based learning approaches for students in the Pilbara. Across a range of agencies and organisations, the partnership provides:

- coordinated on-school-site early learning programs delivering targeted support to enhance children's cognitive, emotional and communication outcomes and prepare preschool children for school
- learning experiences for students, to expose them to the unique employment opportunities available in the Pilbara and to assist them to make informed decisions about their future and develop work ready skills
- a program delivering targeted support to assist students to set and meet individual goals for attendance, achievement, leadership, mentoring and community engagement.

In 2022–23, we managed the School Drug Education and Road Aware Program with funding from the Department of Education, the Mental Health Commission and the Road Safety Commission. Through this program we provided professional learning, resources and consultancy support to public and non-government school staff to address student alcohol and drug use. In 2022, 26,641 public and non-government school students participated in the Keys4Life pre-driver education program.

### Support for international students

We provided support for the delivery of primary and secondary education to international fee-paying students in public schools in Western Australia. At Semester 1, 2023 student census, 365 international students were enrolled in schools across our public education system.

In response to the impact of the COVID-19 pandemic, we have reviewed our approach to international education and developed a long-term plan focused on supporting the growth of international education in public schools. The plan sets out initiatives for 2022–23 that included:

- launching a brand and identity for international education
- developing a website on international education
- working closely with the state's offshore network of business development managers in the education sector to promote international education
- education agent familiarisation activities.

## As a regulator and funder

### The Department influences the education of all students in Western Australia. We enact this indirectly for non-government school education through regulation and funding of Catholic and independent schools.

Approximately one-third of Western Australian students (162,556) were enrolled in 314 non-government schools in 2023. For further enrolment information, refer to [Appendix 1](#).

We ensured the School Curriculum and Standards Authority and Teacher Registration Board of Western Australia were provided with secretariat services to support their functions.

#### Non-government school regulation and funding, and home education

##### Non-government school regulation

We regulated independent schools, and audited and reviewed the regulation of Catholic schools against the:

- *School Education Act 1999* (WA)
- registration standards set by the Minister
- Minister's system agreement with Catholic Education Western Australia (CEWA)
- policies adopted by the Director General.

We maintained procedural safeguards to ensure our regulatory functions are transparent, and that regulatory and delivery functions are appropriately separated.

The Director General assessed compliance of non-government schools with the registration standards and other requirements. In 2022–23, the Director General approved:

- 1 new non-government school
- 31 registration renewals
- 28 registration changes.

We provided [secretariat services](#) to the Minister's Non-Government Schools Planning Advisory Panel and to the Non-Government School Registration Advisory Panel.

##### Non-government school funding

We allocated funding to Catholic and independent schools based on a formula approved by the Minister.

Funding was allocated on a per student basis in accordance with the requirements of the National School Reform Agreement. The annual non-government schools funding order and guidelines were issued by the Minister and set out funding amounts, and accountability and eligibility requirements.

The main sources of funding for non-government schools were Australian Government grants, state government grants, and tuition fees paid by parents.

In 2022–23, we allocated almost \$434 million in recurrent financial assistance for 158,351 students in non-government schools (almost \$437 million for 154,914 students in 2021–22). This amount included \$36.5 million to support students with special educational needs (\$34.0 million in 2021–22).

We allocated over \$6.0 million to CEWA and the Association of Independent Schools of Western Australia (AISWA) to administer the state government's Non-Government School Psychology Service (almost \$5.4 million in 2021–22). The additional funding is being provided following a state government election commitment to increase the provision of psychological services in schools.

We also allocated just over \$1.1 million to CEWA and AISWA to support the re-engagement of students at educational risk, and \$181,000 to the Australian Music Examinations Board (WA).

Through the Low Interest Loan Scheme, there were 310 active loans for non-government schools and The University of Notre Dame Australia with an outstanding balance of \$397.9 million (Table 4). Of the \$48.4 million advanced in 2022–23, \$33.7 million was for new works and \$14.7 million was for works in progress (Table 5).

**Table 4: Low interest loans summary 2020–21 to 2022–23**

	2020–21	2021–22	2022–23
Balance outstanding	\$380.3m	\$388.6m	\$397.9m
Number of active low interest loans	327	316	310

Source: Education Business Services

**Table 5: Low interest loans nature of works summary 2020–21 to 2022–23**

	2020–21	2021–22	2022–23
New works	\$32.7m	\$43.9m	\$33.7m
Works in progress	\$6.1m	\$6.0m	\$14.7m

Source: Education Business Services

Further information about the provision of per capita grant funding to non-government schools is on our [website](#). This includes financial assistance provided to individual schools in 2022–23 and a list of schools that received loans.

##### Home education

We are responsible for registering home educators, and evaluating home education programs and children's educational progress. In 2022–23, we provided an average of 42.1 full-time equivalent home education moderators and administrative staff to meet this commitment. For the number of students registered to receive home education, refer to [Table A11](#).

## Providing secretariat services and support

### School curriculum and standards

We provided services and support to the School Curriculum and Standards Authority through a service level agreement to ensure it delivered its functions of:

- developing and maintaining the Kindergarten to Year 12 curriculum and syllabuses
- assessments, examinations, reporting and certification
- monitoring and reporting on standards of student achievement
- expansion of the provision of the Western Australian curriculum Kindergarten to Year 10 and the Western Australian Certificate of Education (WACE) offshore.

We maintained internal systems and processes that ensured the Authority received independent advice and support from our staff, and that the data it collected and managed were protected.

As an independent statutory body with its functions prescribed in the *School Curriculum and Standards Authority Act 1997 (WA)*, the Authority tables its own annual report in the Western Australian Parliament.

### Teacher registration

We provided support services to the Teacher Registration Board of Western Australia, including to register teachers and accredit initial teacher education programs. We maintained internal processes and systems that ensured the Board received independent advice and support from our staff; the data it collected and managed were protected; and investigations were procedurally fair and remained confidential, with the best interests of children the paramount consideration.

The scheme of teacher registration administered by the Board is designed to ensure that persons registered are suitably qualified, suitably proficient in English and are fit and proper.

As an independent statutory body with its functions prescribed in the *Teacher Registration Act 2012 (WA)*, the Teacher Registration Board of Western Australia produces its own annual report, which is included in this report.

The Department's annual report includes key performance indicators and budget matters related to the Board.

### Non-government schools planning

We provided secretariat support to the Minister's Non-Government Schools Planning Advisory Panel. The panel provided advice to the Minister on 10 planning proposals seeking advance determination to establish a non-government school or to make a significant registration change.

### Non-government school registration

We provided secretariat services to the Non-Government School Registration Advisory Panel. Non-government school bodies may seek reviews of decisions by the Department or the Minister about registration of non-government schools. The panel reports to the Minister with its recommendations. There were no requests for a review in 2022–23.

### Higher education

We provided secretariat services to the Western Australian Higher Education Council, chaired by the Minister and comprising the vice-chancellors of Western Australia's 5 universities. The council met 2 times in 2022–23 on matters of mutual interest between the universities and the state government.

Priority matters included:

- the review of Western Australia's public university sector
- alternative university entry pathways and uptake of the Australian Tertiary Admission Rank (ATAR)
- the supply of teachers and school psychologists
- the Australian Universities Accord.

### Rural and remote education

We provided secretariat services to the Rural and Remote Education Advisory Council. The council comprises key education stakeholders and community representatives to address priority issues for rural and remote education and is chaired by Ms Jodie Hanns MLA.





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## General disclosures

### Ministerial directions

We did not receive any ministerial directives in 2022–23 relevant to:

- the setting or achievement of desired outcomes or operational objectives
- investment activities
- financing activities.

### Good governance and compliance with public sector standards and ethical codes

Our commitment to promoting the highest standards of corporate governance, professional conduct and ethical behaviour continued through ensuring our practices complied with relevant obligations, such as [Public Sector Standards in Human Resource Management](#), the Public Sector Commissioner's Instructions, the *Public Sector Management Act 1994* (WA) and the Department's [Code of Conduct](#).

In 2022–23, we continued to lead initiatives to help foster a culture of integrity and provide assurance and governance services for the public school system. These included:

- promoting the Code of Conduct for the Department
- publishing the Department's Integrity Framework, aligned to the [Integrity Strategy for WA Public Authorities 2020–2023](#)
- conducting discipline investigations in accordance with the *Public Sector Management Act 1994* (WA) and the Public Sector Commissioner's Instructions
- conducting formal reviews of incidents associated with schools as required by the Director General
- oversight of initiatives by the Corporate Executive, chaired by the Director General, which met 12 times
- re-engaging external members (including the Chair, Mr Colin Murphy PSM) for our independent Audit and Risk Committee, which met 4 times
- reviewing the key enterprise risk assessments and treatment action plans
- progressing the risk-based internal audit plan, with 4 strategic audits and reviews completed
- leading 8 major reviews of the Department's policies to better guide practices and achieve outcomes, with an additional 37 minor reviews
- promoting the Fraud and Corruption Control Plan aimed to help staff identify and prevent fraud and corruption across the Department
- publishing and promoting the new [Conflict of Interest policy](#) and procedures
- updating our policy to require staff to undertake mandatory Accountable and Ethical Decision Making training every 3 years

- enhancing our Working with Children compliance controls in collaboration with the Department of Communities
- updating our [Working with Children Checks in Department of Education Sites policy](#) and procedures
- implementing a process to meet the reporting requirements of the [Reportable Conduct Scheme](#) under the *Parliamentary Commissioner Act 1971* (WA), which commenced on 1 January 2023.

In addition to our independent Audit and Risk Committee, there are 2 governance committees that support our Corporate Executive: the Finance and Investment Committee and the People and Services Committee. These 2 committees monitor the Department's policy changes, major projects and programs. At 30 June 2023, 48 major projects and 13 programs were underway. During 2022–23, we closed 12 projects and 2 programs.

We monitored staff records in compliance with the *Working with Children (Criminal Record Checking) Act 2004* (WA) and conducted regular compliance reviews of schools and other Department worksites.

In 2022–23, we received notification of 8 interim negative notices and 8 negative notices issued to current Department of Education employees by the Department of Communities. Employees issued with an interim negative notice or negative notice are usually dismissed for repudiation of their employment contract.

We issued \$931,509 in reimbursements (\$1,270,397 in 2021–22) to staff and volunteers required to renew Working with Children cards as part of their employment.

In 2022–23, our Screening Unit processed 22,575 criminal record checks (22,025 in 2021–22) of prospective employees, volunteers, contractors and tertiary students undertaking practicums in the education and training sectors. The Screening Committee considered 50 cases, with 27 refused clearance as the convictions of these individuals were assessed to be in breach of the Department's Criminal Convictions Suitability Criteria.

We conducted selection panel training to ensure all our recruitment processes and employment decisions were conducted in accordance with the Public Sector Commissioner's Instructions: Employment Standard and Filling a Public Sector Vacancy. In 2022–23, 305 staff members attended selection panel training. We incorporate our selection process review findings in the selection panel training content.

Disciplinary investigations for suspected breaches of discipline were conducted in accordance with the *Public Sector Management Act 1994* (WA), the Public Sector Commissioner's Instructions and the Department's policies. In 2022–23, we investigated 402 alleged breaches of discipline. Of these, 380 allegations were substantiated. Of the 380 substantiated allegations, 218 were related to failure to comply with a lawful order related to the COVID-19 vaccination mandates. We continued to strengthen our education and training programs aimed at prevention, detection and management of misconduct and to encourage ethical practice and appropriate standards of conduct and behaviour outlined in our Code of Conduct.

We managed breach of Standard claims as required by the Public Sector Management (Breaches of Public Sector Standards) Regulations 2005 (WA). We received 56 breach of Standard claims. No claims were upheld by the Public Sector Commission. We supported staff and improved compliance by reviewing processes and communicating opportunities for practice improvements to staff involved in the process.

### Complaints management process

We are committed to the effective management and resolution of complaints and notifications, with a focus on prioritising student wellbeing. Complaints can be made in person, by telephone, in writing or online and may be received by the school, residential college, regional office, central services staff or the Standards and Integrity directorate.

The Parent Liaison Office provides information, support and advice to parents, carers and members of the school community on the complaint management process and complaint resolution, and brokers specialist advice in assisting with complex matters.

We provided a range of supports based on specific needs to help parents, carers and community members access and navigate the complaints management process.

Where complaints and notifications relate to staff conduct, we assess these in accordance with our [Complaints and Notifications policy](#), [Staff Conduct and Discipline policy](#) and legislative requirements under the *Public Sector Management Act 1994* (WA), *Corruption, Crime and Misconduct Act 2003* (WA) and the *Parliamentary Commissioner Act 1971* (WA).

### Freedom of information

The *Freedom of Information Act 1992* (WA) creates a general right of access to documents held by all state and local government agencies. We are required to make available details about the types of documents we hold and assist the public to ensure personal information we hold about them is accurate, complete, up to date and not misleading.

Details about the freedom of information process are in our Information Statement, available on [our website](#).

### Recordkeeping plans

In 2022–23, 15,100 staff, including 14,275 school staff, completed the mandatory online recordkeeping awareness training. The online recordkeeping awareness training underwent a major revision and is now refined and appropriate for both school and corporate staff. The training is compulsory for all new employees of the Department, and outlines the:

- recordkeeping obligations of government employees
- requirements to adhere to our recordkeeping plan.

In addition, new online training courses for our electronic document records management system (TRIM) were published as part of the mandatory training suite. Online training in the use of TRIM, including advanced TRIM functions is now offered along with face-to-face training. Four hundred and four staff were trained, including 30 staff as advanced users.

In 2022–23, webinars and online consultancies continued to provide training, advice and support on recordkeeping practices.

The centralised coordination of school records disposal is ongoing and the use of this service by schools has grown significantly. To support compliant records disposal and improve outreach to schools, 4 new online training courses were published in 2022–23. Courses cover topics for sites that have TRIM and those that do not. Two hundred and twelve staff have completed this training.

Our recordkeeping plan was submitted to the State Records Office of Western Australia in October 2022. The plan was approved by the State Records Commission pending a review of our retention and disposal schedule, with a significant review required for child-related records.

### Disability access and inclusion plan outcomes

We continued to implement our *Disability Access and Inclusion Plan 2018–2023*, which identifies strategies to enhance equitable inclusion of people with disability in our schools, services and employment. It covers outcomes required under the Disability Services Regulations 2004 (WA) and the additional outcome of improving learning outcomes for students with disability.

In 2022, we:

- provided professional learning to over 9,400 school leaders, teachers and allied professionals to support students with disability and diverse learning needs
- provided specialised [support for students with specific educational and engagement needs](#) through our Schools of Special Educational Needs.

### Substantive equality

We continued to apply our Substantive Equality guidelines and [Equity and Inclusion Charter](#) to consider the diverse needs of staff, students and their families in developing new and revised policies.

In November 2022, we launched the Diversity Alliance network. The network aims to contribute towards an inclusive workplace culture for employees who are of diverse sexualities and/or genders and provide feedback to inform our relevant strategies.

### Expenditure on advertising and market research

In 2022–23, we incurred expenditure centrally of \$3.12 million with media advertising organisations, advertising agencies and market research organisations (refer to Table 6). There was no expenditure with polling and direct mail organisations.

**Table 6: Central expenditure on advertising and market research 2022–23**

Category and providers	Amount (\$)
<b>Media advertising organisations</b>	<b>2,497,473</b>
Carat Australia	2,365,897
Initiative Media	131,576
<b>Advertising agencies<sup>(a)</sup></b>	<b>526,477</b>
Ad Capital	41,992
Gatecrasher	355,960
Rare Creativethinking	128,525
<b>Market research organisations</b>	<b>95,057</b>
Advantage Communications and Marketing	72,707
Kantar	22,350

(a) Provided full range of creative services.

Source: Communications and Education Business Services

### Unauthorised use of credit cards

During 2022–23, staff reported 661 instances of unauthorised use of corporate credit cards with no cases referred for investigation. Thirty-five of these were reported by central and regional services staff and 626 by school staff. Generally, unauthorised transactions were a result of cards being used in error. If repayment was not received within 5 working days, strategies were employed to recover the amount owing, including reminder notices and cancellation of cards.

The number of instances reported in 2022–23 increased by approximately 15% (88 instances) in comparison to the 2021–22 results (573 instances). For further information, refer to Table 7.

**Table 7: Unauthorised use of credit cards 2022–23**

Category	Amount (\$)
<b>Aggregate amount of personal use expenditure for 2022–23</b>	<b>41,092.13</b>
Aggregate amount of personal use expenditure settled by the due date (payment due within 5 working days)	31,859.61
Aggregate amount of personal use expenditure settled after the due date (after 5 working days)	9,232.52
Aggregate amount of personal use expenditure outstanding at 30 June 2023 <sup>(a)</sup>	-

(a) All personal credit card use reported in 2022–23 has been settled. The repayments for personal use included rounding of \$0.27. Source: Education Business Services

### Act of grace payments

During 2022–23, no act of grace payments were made.

### Pricing policies of services provided

We charge for goods and services rendered on a full or partial cost-recovery basis. We determined these fees in accordance with the Department of Treasury's *Costing and pricing government services* guidelines.

The *School Education Act 1999* (WA) and School Education Regulations 2000 (WA) govern the setting of fees, charges and contributions for students in public schools.

The Education Service Providers (Full Fee Overseas Students) Registration Regulations 1992 (WA) prescribes fees for registration and re-registration of international education service providers in Western Australia.

Fees and charges associated with teacher registration were governed by the Teacher Registration (General) Regulations 2012 (WA) and the Teacher Registration (Accreditation of Initial Teacher Education Programmes) Regulations 2012 (WA). For its Schedule of Fees refer to the [Teacher Registration Board of Western Australia's website](#).

The School Curriculum and Standards Authority charged for its regulatory functions relevant to certification, assessment and examinations as prescribed by the School Curriculum and Standards Authority Regulations 2005 (WA).

Fees for residential colleges were prescribed in regulation 14(7) of the School Education (Student Residential Colleges) Regulations 2017 (WA).

### Annual estimates

In the 2023–24 Budget Statements, the estimates for the Department of Education and the School Curriculum and Standards Authority are consolidated within a single Division of the Consolidated Account Expenditure Estimates. The annual estimates representing the budget for the Department of Education excluding the School Curriculum and Standards Authority are in [Appendix 5](#).

### Board and committee remuneration

Members of boards and committees, as defined in Premier's Circular 2022/02: State Government Boards and Committees, were remunerated as determined by the Minister, on the recommendation of the Public Sector Commissioner. Details of these remunerations are in tables 8 to 12.

**Table 8: Teacher Registration Board of Western Australia remuneration 2022–23**

Position Member name	Term of appointment	Membership length (2022–23)	Remuneration		
			Type	Base salary/sitting fee	Actual (2022–23)
<b>Chair</b>					
Margaret Collins	5 years	12 months	Annual	\$23,433	\$23,433
<b>Deputy Chair</b>					
Ron Dullard	5 years	9 months	Meeting	\$505	\$4,040
David Bean	5 years	3 months	Meeting	\$505	\$1,010
<b>Member</b>					
Casey Bakunowicz	2 years	5 months	Meeting	\$505	\$1,515
Andrea Lewis	2 years	7 months	Meeting	\$505	\$2,020
Emily Donders	2 years	12 months	-	-	-
Kate Offer	2 years	12 months	Meeting	\$505	\$5,050
Melanie Sutherland	3 years	12 months	-	-	-
Julie Woodhouse	3 years	12 months	-	-	-
<b>Total</b>					<b>\$37,068</b>

Source: Teacher Registration

Table 9: Non-Government Schools Planning Advisory Panel remuneration 2022–23

Position Member name	Term of appointment	Membership length (2022–23)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2022–23)
<b>Chair</b>					
Audrey Jackson	2 years and 11 months	12 months	Half/full day	\$380/580	\$960
<b>Member</b>					
Gavin Agacy	2 years and 11 months	12 months	-	-	-
Leith Brindle	2 years and 11 months	11 months	-	-	-
Anne Coffey	2 years and 11 months	12 months	-	-	-
Natalie Gulberti	2 years and 11 months	12 months	-	-	-
Lisa Powell	2 years and 11 months	12 months	-	-	-
Morena Stanley	2 years and 11 months	11 months	-	-	-
<b>Total</b>					<b>\$960</b>

Source: Strategy and Policy

Table 10: School Curriculum and Standards Authority Board remuneration 2022–23

Position Member name	Term of appointment	Membership length (2022–23)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2022–23)
<b>Chair</b>					
Mrs Pauline White	5 years	12 months	Annual	\$37,380	\$37,380
<b>Member</b>					
Emeritus Professor David Andrich	4 years	12 months	Annual	\$23,475	\$23,475
Ms Pauline Coghlan	4 years	12 months	Annual	\$23,475	\$23,475
Emeritus Professor Jill Downie	3 years and 8 months	12 months	Annual	\$23,475	\$23,475
Dr Lynette Henderson-Yates	4 years	12 months	Annual	\$23,475	\$23,475
Ms Lee Musumeci	1 year and 10 months	12 months	-	-	-
Ms Denise O'Meara	3 years and 6 months	12 months	Annual	\$23,475	\$23,475
<b>Total</b>					<b>\$154,755</b>

Source: School Curriculum and Standards

Table 11: School Curriculum and Standards Authority: Curriculum and Assessment Committee remuneration 2022–23

Position Member name	Term of appointment	Membership length (2022–23)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2022–23)
<b>Chair</b>					
Ms Denise O'Meara	3 years and 6 months	12 months	Meeting	\$550	\$4,400
<b>Member</b>					
Mr Jeffrey Allan	4 years	12 months	Meeting	\$370	\$2,590
Ms Elizabeth Blackwell	4 years	12 months	-	-	-
Mr Martin Clery	4 years	12 months	-	-	-
Ms Amanda Connor	4 years	12 months	Meeting	\$370	\$2,220
Ms Fiona Forbes	2 years	2 months	-	-	-
Mr Armando Giglia <sup>(a)</sup>	4 years	12 months	Meeting	\$370	\$370
Ms Kya-Louise Graves	4 years	12 months	-	-	-
Ms Jillian Jamieson	4 years	12 months	Meeting	\$370	\$370
Dr Steven Males	4 years	9 months	Meeting	\$370	\$1,110
Ms Rosemary Simpson	4 years	12 months	Meeting	\$370	\$2,590
Ms Kristine Stafford	4 years	12 months	Meeting	\$370	\$2,960
Ms Deborah Taylor	4 years	9 months	-	-	-
Ms Bronwyn Tester <sup>(a)</sup>	4 years	3 months	Meeting	\$370	\$1,850
Mr Roderick (Rod) Wood	2 years	4 months	Meeting	\$370	\$1,480
<b>Total</b>					<b>\$19,940</b>

(a) Became eligible for payment during 2022–23.

Source: School Curriculum and Standards

Table 12: School Curriculum and Standards Authority: Standards Committee remuneration 2022–23

Position Member name	Term of appointment	Membership length (2022–23)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2022–23)
<b>Chair</b>					
Ms Pauline Coghlan	4 years	12 months	Meeting	\$550	\$3,850
<b>Member</b>					
Ms Jocelyn Cook	4 years	12 months	Meeting	\$370	\$2,590
Ms Anne Ford	3 years	12 months	Meeting	\$370	\$1,480
Ms Melissa Gillett	2 years	12 months	-	-	-
Ms Valerie Gould	4 years	5 months	Meeting	\$370	\$1,110
Associate Professor Stephen Humphry	3 years	2 months	Meeting	\$370	-
<b>Total</b>					<b>\$9,030</b>

Source: School Curriculum and Standards

## Workplace health, safety and injury management

We have successfully completed the transition to the new *Work Health and Safety Act 2020 (WA)* and accompanying regulations, which came into effect on 31 March 2022.

The workplace health and safety program of works for 2022–23 included school-based visits in metropolitan and regional areas, and a focus on psychological risk assessments for all schools.

For details on our workplace health and safety performance indicators, refer to Table 13.

**Table 13: Workplace health and safety performance indicators 2020–21 to 2022–23**

Indicator	2020–21	2021–22	2022–23	Target <sup>(a)</sup>	Outcome
Number of fatalities	0	0	0	0	Target achieved
Lost time injury/disease incidence rate <sup>(b)</sup>	3.2	2.7	3.1	0 or 10% improvement on 2020–21	Target not achieved
Lost time injury/disease severity rate <sup>(c)</sup>	36.1	37.0	46.8	0 or 10% improvement on 2020–21	Target not achieved
% of injured workers returned to work within 13 weeks	70%	77%	66%	No target	–
% of injured workers returned to work within 26 weeks	80%	89%	77%	Greater than or equal to 80%	Target not achieved
% of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years <sup>(d)</sup>	88%	80%	39% <sup>(e)</sup>	Greater than or equal to 80%	Target not achieved

(a) As defined by the Department of Mines, Industry Regulation and Safety.

(b) Number of incidents resulting in lost time per 100 full-time equivalent staff.

(c) Number of incidents resulting in lost time classified as severe per 100 incidents resulting in lost time.

(d) The figure is based on current principals who have ever completed the training by 30 June.

(e) This figure is lower than the target due to the transition to the new *Work Health and Safety Act 2020 (WA)*.

Source: Insurance Commission of Western Australia and Department of Education’s Workforce

### Asbestos awareness and management

The *National Strategic Plan for Asbestos Awareness and Management 2019–2023* (NSP) aims to eliminate asbestos-related diseases in Australia by preventing exposure to asbestos fibres. We undertook the following to meet the NSP priorities of asbestos awareness, identification and removal:

#### Asbestos awareness

- We have a comprehensive *Asbestos Management Plan* with procedural arrangements to ensure appropriate and timely management of any asbestos-related matter.
- Online asbestos awareness training is mandatory for all school principals (site managers), deputy principals, managers corporate services, head cleaners, senior gardeners and gardeners who work alone.
- We monitored mandatory asbestos awareness training compliance.
- Supporting material was made available to raise awareness about asbestos for all school staff. Principals are asked to distribute this as part of the new school year process for all school staff.

#### Identification

- All our sites have an asbestos-containing material (ACM) register that documents the location and condition of all known and suspected ACM identified through visual inspection.
- ACM registers are updated through formal audits that occur at intervals as recommended by an independent assessor, but not exceeding 3 years, and on an as-required basis to reflect details of any significant ACM removal.
- Our ACM registers are maintained by the Department of Finance and are available at each site.

#### Removal

- Where ACM with a risk rating of 1 or 2 is identified, it is remediated immediately by the Department of Finance.
- We are allocated funding of \$3 million each year for high-priority removal of ACM from schools.
- All ACM removal is managed through the Department of Finance as it manages all asbestos-related works. These works can only be undertaken by a suitably qualified contractor.





## Staff

During 2022–23, an average of 43,320 full-time equivalent (FTE) staff were employed. Of these, 57.1% were teachers, 31.0% were support staff, 6.6% were cleaners and gardeners, and 5.4% were administrative and clerical staff. School-based staff represented 96.1% of total FTE.

For further information about our staff, refer to tables 14 to 18 and figures 3 and 4.

Our average FTE increased by 601 FTE (1.4%) from 2021–22, mainly due to:

- additional school-based staff employed due to student enrolment growth and new schools
- the delivery of election commitments in relation to school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings
- higher number of special needs education assistants in mainstream schools to support an increase in the number of students eligible for the individual disability allocation
- additional relief employees to manage the impact of COVID-19 leave in schools.

We continue to review and oversee the employment arrangements of our fixed-term and casual staff. We are committed to permanency being the preferred form of employment.

Both teacher retirements and resignations increased in 2022. Strong superannuation returns supported a favourable retirement context for a relatively large cohort of teachers. Increases in resignations were due in part to strong labour market growth and labour shortages, caused by the COVID-19 border restrictions, providing employment opportunities. For the number of retirements and resignations over the last 5 years, refer to [Table A25](#).



**Table 14: Our workforce demographics<sup>(a)</sup> 2022 and 2023**

Demographics	2022 (%)	2023 (%)
<b>Aboriginal and/or Torres Strait Islander people</b>	2.3	2.4
<b>Culturally and linguistically diverse people</b>	10.7	11.4
<b>People with disability</b>	1.2	1.2
<b>Age profile</b>		
People 24 years of age and under	4.6	4.7
People 25 to 44 years of age	41.9	42.3
People 45 years of age and over	53.5	53.0
<b>Gender breakdown of Senior Executive Service<sup>(b)(c)</sup></b>		
Female	40.0	52.0
Male	60.0	48.0
<b>Gender breakdown of school administrators<sup>(b)(d)</sup></b>		
<b>Primary</b>		
Female	69.9	72.2
Male	30.1	27.8
<b>Secondary</b>		
Female	58.4	59.2
Male	41.6	40.8

(a) Data as at June of each year.

(b) No employees were recorded as Indeterminate/Intersex in these positions in June 2022 or June 2023.

(c) Employees who are members of the Senior Executive Service (SES) under section 43 of the *Public Sector Management Act 1994* (WA).

(d) Defined as levels 3 to 6 under the School Education Act Employees' (Teachers and Administrators) General Agreement 2021 (WA).

Source: Workforce and Education Business Services, using Human Resource Minimum Obligatory Information Requirements (HRMOIR) data

**Table 15: Staff<sup>(a)</sup> by category 2018–19 to 2022–23**

Category	2018–19	2019–20	2020–21	2021–22	2022–23
Teaching <sup>(b)</sup>	23,031	23,303	23,802	24,524	24,720
Support <sup>(c)</sup>	11,674	11,944	12,454	13,004	13,432
Cleaning and gardening	2,593	2,763	3,197	2,902	2,846
Administrative and clerical <sup>(d)</sup>	1,907	2,001	2,135	2,289	2,322
<b>Total</b>	<b>39,205</b>	<b>40,011</b>	<b>41,588</b>	<b>42,719</b>	<b>43,320</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) Includes principals and deputy principals.

(c) Includes school clerical staff and education assistants.

(d) Includes staff in *Public Sector Management Act 1994* (WA) positions, and teaching and other staff employed under the *School Education Act 1999* (WA).

Source: Education Business Services

**Table 16: Staff<sup>(a)</sup> by operational area and category 2022–23**

Operational area	Teaching <sup>(b)</sup>	Support <sup>(c)</sup>	Cleaning and gardening	Administrative and clerical <sup>(d)</sup>	Total
Schools	24,664	13,429	2,842	712	41,647
Central strategic and corporate services	–	–	–	1,507	1,507
Regional offices	56 <sup>(e)</sup>	3	4	103	166
<b>Total</b>	<b>24,720</b>	<b>13,423</b>	<b>2,846</b>	<b>2,322</b>	<b>43,320</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) Includes principals and deputy principals.

(c) Includes school clerical staff and education assistants.

(d) Includes staff in *Public Sector Management Act 1994 (WA)* positions, and teaching and other staff employed under the *School Education Act 1999 (WA)*.

(e) Includes Primary Extension and Challenge (PEAC) teachers and home education moderators.

Source: Education Business Services

**Table 17: School-related staff<sup>(a)</sup> by type of school and category 2022–23**

Type of school	Teaching <sup>(b)</sup>	Support <sup>(c)</sup>	Cleaning and gardening	Administrative and clerical <sup>(d)</sup>	Total
Community kindergarten	21	20	–	–	41
Primary <sup>(e)</sup>	12,897	7,259	1,504	26	21,686
District high	1,041	587	156	5	1,789
Kindergarten–Year 12 <sup>(f)</sup>	430	162	42	42	676
Secondary	8,485	3,050	1,099	550	13,184
Education support <sup>(g)</sup>	999	2,134	34	49	3,216
Specialist services <sup>(h)</sup>	791	217	7	40	1,055
<b>Total</b>	<b>24,664</b>	<b>13,429</b>	<b>2,842</b>	<b>712</b>	<b>41,647</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) Includes principals and deputy principals.

(c) Includes school clerical staff and education assistants.

(d) Includes staff in *Public Sector Management Act 1994 (WA)* positions.

(e) Includes schools of the air and remote community schools.

(f) Includes School of Isolated and Distance Education.

(g) Includes language development schools and centres.

(h) Includes education services that do not directly enrol students such as camp schools, the schools of special educational needs, the School of Alternative Learning Settings, vacation swimming and Instrumental Music School Services. Residential colleges are included under Support.

Source: Education Business Services

**Table 18: School-based teaching staff<sup>(a)</sup> by category and education category<sup>(b)(c)</sup> 2023**

Category	Primary	Secondary	Education support	Total
Principal	575	172	66	813
Deputy principal	887	443	89	1,419
Head of department or program coordinator	16	1,087	11	1,114
Teacher	10,641	6,892	729	18,262
Guidance/counselling	215	142	39	397
<b>Total</b>	<b>12,334</b>	<b>8,737</b>	<b>934</b>	<b>22,004</b>

(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens.

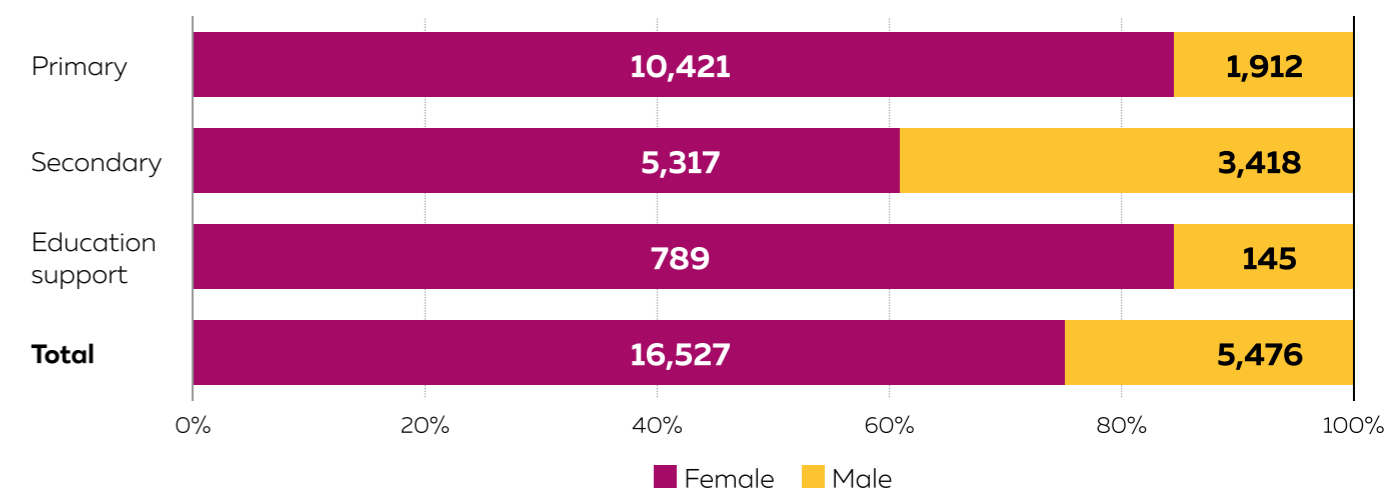
Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Rows and columns may not add to totals due to rounding.

Source: System and School Performance

**Figure 3: School-based teaching staff<sup>(a)</sup> by education category<sup>(b)</sup> and female or male 2023<sup>(c)(d)</sup>**



(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens. Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

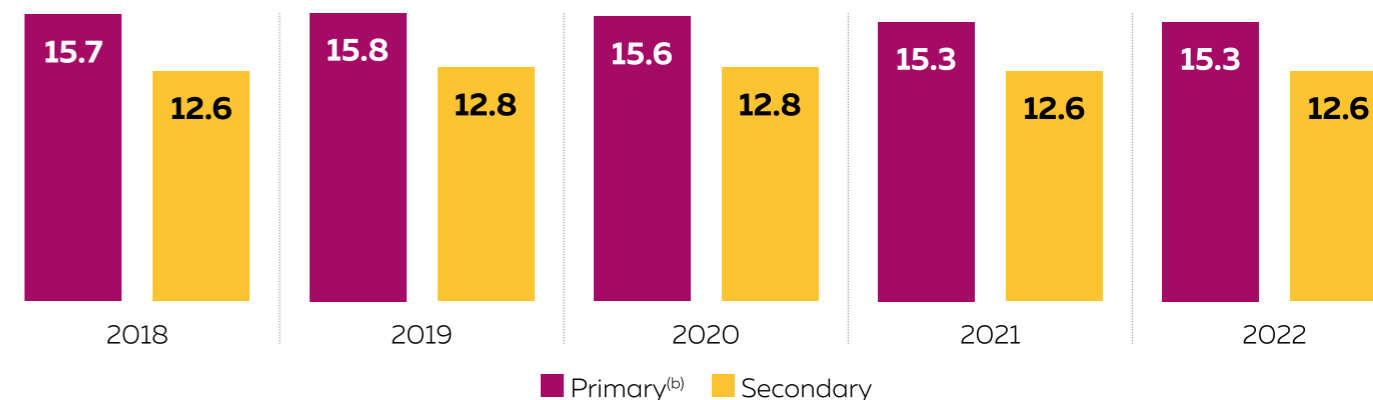
(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Two staff recorded as Indeterminate/Intersex.

(d) For corresponding table, refer to [Appendix 4](#).

Source: System and School Performance

**Figure 4: Student–teacher ratios<sup>(a)</sup> 2018 to 2022**



(a) Ratios based on full-time equivalent students and full-time equivalent teaching staff at Semester 2.

(b) Excludes Kindergarten.

Source: System and School Performance



# TRBWA

Teacher Registration Board  
of Western Australia

# Teacher Registration Board of Western Australia Annual Report 2022–23

This annual report reflects the operations of the Teacher Registration Board of Western Australia in regulating the registration of teachers and accrediting initial teacher education programs.

#### Letter of transmittal

Ms Lisa Rodgers  
Director General  
Department of Education

Dear Ms Rodgers

In accordance with section 114 of the *Teacher Registration Act 2012 (WA)*, I am pleased to submit the annual report of the Teacher Registration Board of Western Australia, for the period 1 July 2022 to 30 June 2023, for inclusion in the annual report of the Department of Education.

Yours sincerely

Margaret Collins  
Chairperson  
Teacher Registration Board of Western Australia

16 August 2023



## Chairperson's report

### I would like to begin by acknowledging the continuing dedication and resilience of our teaching profession through the ongoing impacts of the COVID-19 pandemic, with the state of emergency officially ending on 4 November 2022.

Over the last 12 months, there were some changes to our Board membership. We welcomed 2 new members: David Bean, former Deputy Headmaster of Hale School and Education Consultant who is now our Deputy Chairperson and Andrea Lewis, a teacher with St Joseph's Catholic Primary School. Both David and Andrea are well-regarded and experienced educators. On behalf of the Board and secretariat, I would like to congratulate David and Andrea on their appointments.

We farewelled 2 Board members with Ron Dullard AO completing his term as Deputy Chairperson, and Casey Bakunowicz. On behalf of the Board and secretariat, I would like to give special acknowledgement and thanks to Ron and Casey for their valuable and significant contribution to our work. Ron, in particular, has completed 10 years of distinguished service as Deputy Chairperson. In addition, I am very pleased to have been reappointed for a further term as Chairperson in March 2023.

As I consider the past year, there are several key strategically significant matters that have had an impact on our operations.

There are ongoing challenges associated with teacher supply affecting all Australian states and territories and indeed, this issue is having an impact around the world. It is vitally important that standards are maintained to provide safe and supportive learning environments while initiatives to attract and retain teachers are implemented. In the Western Australian context, we obviously play an important role in this space. In addressing these challenges, we have worked collaboratively with education stakeholders to provide inputs to several local strategies, like the Department of Education's pre-service teacher employment pools and national strategies and reviews, including the National Teacher Workforce Action Plan and the work of the Teacher Education Expert Panel.

The *Teacher Registration Amendment Act 2023* (WA) was passed on 1 March 2023 and is due to commence later in 2023. Implementation of the amendments is an ongoing focus for us. In general terms, the changes will:

- strengthen the powers of the Board to respond to matters of child safety involving teachers, consistent with recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse
- ensure an effective registration system that allows teachers to move between registration categories and improve fairness for teachers returning after an absence
- allow Western Australia to fully participate in the Australian Teacher Workforce Data Initiative
- promote a skilled teaching workforce.

To better meet the needs of our stakeholders, in October 2022, we successfully implemented a new teacher registration database which underpins our registration operations and customer-facing online services. The new database maintains a contemporary, secure and efficient system to support teacher registration in Western Australia.

In promoting continuous quality improvement and efficiency, we are supporting the development of suitable digital solutions to meet the needs of our stakeholders. Significant work has been done in the development of improvements to website accessibility and the secure digital identity process, which we will continue to progress.

We continued to contribute to a national information-sharing initiative between teacher regulatory authorities to enhance regulatory decision-making in the interests of child safety, which will also support any future introduction of the national automatic mutual recognition (AMR) scheme for the occupation of teaching in Western Australia. In this light, a national memorandum of understanding to support information exchange between regulatory authorities across Australia has been endorsed. The 5-year exemption from the AMR scheme for the occupation of teaching in Western Australia continues. Applicants from other Australian states and territories and New Zealand may continue to apply for mutual recognition under current arrangements to be registered as teachers in Western Australia.

We value our collaborative engagement with a number of state government agencies and other authorities that have a focus on the interests of children. This includes the Department of Education, Catholic Education Western Australia, and the Association of Independent Schools of Western Australia, as well as the Department of Communities, the Commissioner for Children and Young People and the Western Australia Police Force.

Notably, the new Reportable Conduct Scheme being administered by the Ombudsman Western Australia commenced on 1 January 2023 and we have monitored developments in that regard. In addition, there is the pending implementation of changes to the *Working with Children (Criminal Record Checking) Act 2004* (WA), to ensure the ongoing safety and welfare of children in educational venues.

To support our role in ensuring that initial teacher education programs are accredited, we continued to collaborate with our Western Australian higher education institutions and recognise the critical role they play in delivering high quality education to pre-service teachers.

I would like to acknowledge the national authorities with whom we work, our regulatory counterparts around Australia and in New Zealand, and the Australian Institute for Teaching and School Leadership (AITSL).

In our work as a regulator of teachers, we are given secretariat support by the Department of Education. I extend my thanks to Lisa Rodgers, Director General, for the continued support provided to us by the Department.

I would also like to acknowledge and thank the Director, Teacher Registration and all the Teacher Registration directorate staff for their continued professionalism, commitment and ongoing support to the Board.

Finally, I also express my appreciation to all our members, as well as those who serve on or chair our committees. I value and appreciate the commitment, integrity and insight each member contributed to our valuable work.

We will continue to work with all education stakeholders to achieve our vision of a quality and contemporary regulator of the Western Australian teaching profession in the year ahead. We look forward to serving the public interest by ensuring the professional, competent and safe practice of teaching.

On behalf of the Teacher Registration Board of Western Australia, I am pleased to present our 2022-23 annual report.



Margaret Collins  
Chairperson



## About the Board

**As the teacher regulatory authority in Western Australia, the Board is responsible for registering teachers, including renewing teacher registration, and administering the teacher disciplinary and impairment review processes. We are also responsible for accrediting initial teacher education programs delivered by Western Australian higher education providers.**

We are committed to ensuring that children in Western Australia continue to be safe in schools and reach their potential. This is achieved by ensuring the quality of the teacher workforce through the registration of teachers using independent and robust regulatory decision-making, and maintaining an up-to-date register of teachers.

### The relevant legislation

The Board was established in December 2012 under the *Teacher Registration Act 2012 (WA)*.

We operate in accordance with the Teacher Registration Act and its subsidiary legislation: the Teacher Registration (General) Regulations 2012 (WA) and the Teacher Registration (Accreditation of Initial Teacher Education Programmes) Regulations 2012 (WA).

### Our vision

A quality and contemporary regulator of the Western Australian teaching profession that operates in the best interests of children.

### Our purpose

Serving the public interest in Western Australia by ensuring that teachers are registered and initial teacher education programs are accredited in accordance with the Teacher Registration Act.

### Our values

**Integrity:** We act with integrity, responsibility and transparency.

**Excellence:** We set standards of excellence and strive to achieve them.

**Service:** We are responsive, efficient and effective.

**Fairness and respect:** We treat everyone fairly, with empathy and respect.

### Our Board members

Our members are appointed by the Minister for Education and must include an Australian lawyer and at least 3 currently registered teachers.

At 30 June 2023, the Board members were:

- Margaret Collins (Chairperson) – former Regional Executive Director, South Metropolitan Education Region, Department of Education
- David Bean (Deputy Chairperson) – former Deputy Headmaster, Hale School; and Education Consultant
- Emily Donders – Head of Learning Area, Humanities and Social Sciences, Bob Hawke College
- Kate Offer – Senior Lecturer and Deputy Head of School (Learning and Teaching), Law School, The University of Western Australia and Solicitor, Cullen Macleod Lawyers
- Melanie Sutherland – Principal, Waggrakine Primary School
- Julie Woodhouse – Principal, Wembley Primary School
- Andrea Lewis – Teacher, St Joseph's Catholic Primary School, Queens Park.

There were 2 changes to our membership during 2022–23. Ron Dullard and Casey Bakunowicz completed their terms and David Bean and Andrea Lewis were appointed.

In 2022–23, we formally met 11 times and considered 32 items out of session.



**Back row (left to right):** Melanie Sutherland, Emily Donders, David Bean (Deputy Chairperson), Julie Woodhouse

**Front row (left to right):** Andrea Lewis, Margaret Collins (Chairperson), Kate Offer

### Governance framework

Under the Teacher Registration Act we must establish at least one disciplinary committee and an impairment review committee. We may establish other committees to help us perform our functions.

We are supported by:

- 2 disciplinary committees which consider complaints we refer to them
- an impairment review committee which considers impairment matters we refer to them
- an interim disciplinary order committee which has the authority to make an interim disciplinary order where there is the risk of imminent injury or harm to the physical or mental health of any person.

For information about the activities of these committees in 2022–23, refer to [Disciplinary and impairment matters](#).

The Department of Education's Teacher Registration directorate provides secretariat support to the Board which includes:

- processing teacher registration applications and initial teacher education program accreditation applications for our consideration
- assisting us to administer our disciplinary function
- supporting our work on policy matters.

We have delegated certain powers such as granting teacher registration to the Director, Teacher Registration, who refers matters that require further examination to us.

Refer to the Department of Education's annual report for [financial statements and performance indicators](#) related to the Teacher Registration directorate and the Board's remuneration.

Our operations are funded by fees collected in accordance with the Teacher Registration Act and the Department of Treasury's [Costing and Pricing Government Services guidelines](#). During 2022–23, a consumer price index rate of 2% was applied to our fees, which was the first increase since 2018, effective from 1 July 2022.

### Key achievements

#### Supporting the challenges of teacher supply

In response to teacher supply issues in Western Australia, partly associated with the impact of COVID-19, we registered a higher number of teachers under Limited Registration. This includes pre-service teachers in the final year of their degree, who were eligible to apply for the Department of Education's pre-service teacher employment pools.

#### Strengthening child safety

We continued to play a significant role in promoting and protecting children's safety through our scheme of teacher registration. We worked with regulators, national authorities and other relevant agencies to ensure that only fit and proper teachers are registered to teach in Western Australia.

As the regulator of teaching in Western Australia, we have regard to the nationally developed 'Best Practice Framework for Strengthening Child Safety and Wellbeing through the Regulation of Teachers'.

#### National partnerships

We continued to work with stakeholders on projects of national significance, including a focus on information exchange between teacher regulatory authorities. As outlined in the Chairperson's report above, a national memorandum of understanding to support information exchange between regulatory authorities across Australia has been endorsed.

#### Automatic mutual recognition of occupational registrations

Teachers who hold teacher registration in other Australian states or territories or in New Zealand may apply for registration with the Board through mutual recognition. The Australian Government and state and territory governments have agreed to introduce a uniform scheme for the automatic mutual recognition of occupational registrations to facilitate automatic deemed registration.

A 5-year exemption from the automatic deemed registration scheme was approved in June 2022, for the occupation of teaching in Western Australia. Applicants from other Australian states and territories and New Zealand may continue to apply for mutual recognition under current arrangements to be registered as teachers in Western Australia.

#### Policy framework

Led by a policy reference group, our [Conditions of Registration policy](#), [Feedback and Complaints Management policy](#) and [Professional Standards policy](#) were reviewed and updated, following stakeholder engagement.

## Significant issues for the next financial year

### Teacher registration systems development

We completed work to replace our teacher registration database and successfully transitioned to the new database at the end of October 2022. The new database is designed to maintain a secure and efficient system to support teacher registration in Western Australia.

### Review of the Teacher Registration Act

The Teacher Registration Amendment Bill 2022 was passed by the Western Australian Parliament and received royal assent on 1 March 2023. The Teacher Registration directorate is preparing for the commencement of the amended Teacher Registration Act by ensuring our policies, processes, forms, online systems and website are updated for implementation of the changes planned in late 2023.

### Initial teacher education reform

In September 2022, the Australian Government established a Teacher Education Expert Panel, led by Professor Mark Scott AO, to conduct a review and provide advice on reforms to:

- strengthen initial teacher education (ITE) programs to deliver confident, effective, classroom-ready graduates
- strengthen the link between performance and funding of ITE programs
- improve the quality of practical experience in teaching
- improve postgraduate ITE programs to attract mid-career entrants.

The Teacher Education Expert Panel released a discussion paper in March 2023, providing an overview of the key findings of the panel's work done to date, opportunities for delivering on reform areas and questions for discussion. Any proposals arising from the recommendations of the final report for release in 2023–24 will be monitored. We will continue to engage with AITSL, Australian state and territory teacher regulatory authorities, ITE providers and other stakeholders about developments in the ITE space.

### National Teacher Workforce Action Plan

The *National Teacher Workforce Action Plan December 2022*, approved by Australia's Education Ministers, was developed to address the national issue of teacher workforce shortages. Actions have been identified across 5 priority areas:

- improving teacher supply
- strengthening ITE
- keeping the teachers we have
- elevating the profession
- better understanding future teacher workforce needs.

We continued to collaborate with relevant stakeholders with respect to proposed actions, and particularly those that may have a bearing on our core functions of teacher registration and accreditation of ITE programs.

## Our activities

### Regulatory activity

#### Teacher registration

All teachers teaching in schools and other educational venues in Western Australia, such as a centre-based education and care service (long day care) and the juvenile detention centre, must be registered with us.

To renew registration, we must be satisfied that the teacher continues to meet the requirements for their category of registration. We only renew Provisional Registration where there are exceptional circumstances.

To meet [registration requirements](#), applicants must:

- be appropriately qualified
- have the necessary English language skills
- meet the required professional standards for the relevant registration category
- be fit and proper persons.

At 30 June 2023, 58,373 teachers were registered with the Board (refer to Table 1). The increase in the number of individuals registered to teach under Limited Registration is due to COVID-19 and the associated workforce supply issues.

**Table 1: Teachers registered at 30 June by category 2019 to 2023**

Category	2019	2020	2021	2022	2023
Full Registration	44,083	44,970	45,019	44,417	46,169
Provisional Registration	5,721	5,201	5,271	5,627	5,506
Non-Practising Registration	4,289	4,271	4,655	5,335	5,171
Limited Registration	643	701	765	1,372	1,527
<b>Total</b>	<b>54,736</b>	<b>55,143</b>	<b>55,710</b>	<b>56,751</b>	<b>58,373</b>

During 2022–23, we received 12,049 teacher registration applications and approved 13,086 applications (refer to Table 2).

Based on the mutual recognition principle, we registered 848 teachers who were registered in another Australian state or territory or in New Zealand.

**Table 2: Applications received and approved by type 2021–22 and 2022–23<sup>(a)</sup>**

Type of application	2021–22		2022–23	
	Received	Approved	Received	Approved
New registration	4,052	3,948	4,535	4,212
Renewal of registration	15,116	13,851	4,710	6,005
Move registration category	3,174	2,875	2,576	2,666
Extension of Non-Practising Registration <sup>(b)</sup>	221	212	228	203
<b>Total</b>	<b>22,563</b>	<b>20,886</b>	<b>12,049</b>	<b>13,086</b>

(a) Number of applications received in one year may not be the same as number approved that same year as applications may be processed in subsequent years.

(b) The extension of Non-Practising Registration may only be approved when there are extenuating circumstances.

Applicants can progress to Full Registration from either Provisional Registration (including early career teachers) or Non-Practising Registration (refer to Table 3). Applicants must provide evidence that they meet the proficient level of the [Professional Standards for Teachers in Western Australia](#), as well as meeting the other requirements.



**Table 3: Approved applications to transition to Full Registration 2021–22 and 2022–23**

	2021–22	2022–23
Provisional to Full Registration	1,159	1,747
Non-Practising to Full Registration	371	445

**Board determinations**

We have delegated the granting of teacher registration to the Director, Teacher Registration. Applications considered by the director to require further examination are referred to us.

During 2022–23, we refused 38 of the 53 applications referred to us for further examination, as they did not meet one or more of the requirements for registration or the renewal of registration (refer to Table 4).

**Table 4: Applications considered and refused by registration requirements 2021–22 and 2022–23**

	2021–22		2022–23	
	Considered	Refused	Considered	Refused
<b>One requirement considered</b>				
Qualifications	26	6	13	7
English language	48	27	30	29
Professional standards	0	0	0	0
Qualifications/skills/expertise <sup>(a)</sup>	0	0	3	0
Fit and proper	11	4	6	1
<b>More than one requirement considered</b>				
Qualifications and English language	4	4	0	0
Professional standards and fit and proper	0	0	1	1
<b>Total</b>	<b>89</b>	<b>41</b>	<b>53</b>	<b>38</b>

(a) Specific to applications for Limited Registration.

**Providing advice to prospective applicants**

Prospective applicants can seek written advice from us on whether they meet the qualification requirements for registration, or if they would meet the fit and proper requirements for registration.

Of the 113 requests for qualifications advice finalised in 2022–23, 93 were determined by the Director, Teacher Registration as meeting requirements. The remaining 20 were considered by us, with 13 determined as not meeting requirements.

We received 3 requests for fit and proper advice from prospective applicants in 2022–23 that were not finalised.

In the one unfinalised request for fit and proper advice from 2021–22, we determined that the prospective applicant would be considered fit and proper.

**Annual teacher registration fee**

Registered teachers are required to pay an annual fee by 31 March each year to maintain registration.

In February 2023, we raised 58,422 invoices for the annual fee. The registrations of 1,444 teachers were cancelled, as they did not pay their annual fee by 4 May 2023.

At 30 June 2023, we had reinstated the registrations of 111 teachers whose non-payment was due to extenuating circumstances.

**Unregistered teaching**

When a concern about unregistered teaching is identified, the case is managed to ensure the obligations of the teacher and the employer are met. No unregistered teaching matters were referred for prosecution in 2022–23.

**Review by the State Administrative Tribunal**

Teachers dissatisfied with a decision we made related to registration can appeal to the State Administrative Tribunal (SAT). In 2022–23, one of our decisions was appealed to the SAT but was subsequently withdrawn.

**Disciplinary and impairment matters**

Our paramount consideration in dealing with disciplinary and impairment matters is the best interests of children. The Teacher Registration Act requires that only fit and proper people be registered as teachers, and places obligations on teachers, employers and certain other parties.

**Notifications required by the Teacher Registration Act and complaints about teachers**

Notifications are received about registered teachers from employers, teachers, the Commissioner of Police and the Director of Public Prosecutions. More than one notification may be received for a matter.

Complaints may also be made to us about registered teachers, or a person who was a registered teacher at the time the alleged conduct occurred. More than one complaint may be received for a matter.

In 2022–23, we received 63 notifications and 12 complaints (refer to Table 5) relating to 74 matters.

**Table 5: Notifications and complaints received 2021–22 and 2022–23<sup>(a)(b)</sup>**

	2021–22	2022–23
<b>Notifications from teachers</b>		
Legal actions (section 38)	2	7
Loss of qualifications (section 39)	0	0
Issued Working with Children Negative Notice (section 40)	0	0
<b>Notifications from Director of Public Prosecutions or Commissioner of Police (section 41)</b>	1	2
<b>Notifications from employers</b>		
Serious incompetence (section 42)	6	6
Serious misconduct (section 42)	36	48
<b>Complaints from the public/other (section 51)</b>	8	12
<b>Total</b>	<b>53</b>	<b>75</b>

(a) As per the specified section in the Teacher Registration Act.

(b) More than one notification or complaint may be received for a matter.

The status of ongoing and new matters is shown in Table 6.

**Table 6: Status of ongoing and new matters at 30 June 2023<sup>(a)</sup>**

Status of matters	2022–23
<b>Matters ongoing at 30 June 2023</b>	
Still to be decided (section 51(3)(a))	7
Investigations continuing (section 53(2))	32
<b>Completed during the reporting period</b>	
Cancellation of registration (section 27(2)(b))	5
Complaint not required (section 45(e))	14
Other person or authority (section 57(1)(a))	2
Not within power (section 57(1)(b))	23
Without substance (section 57(1)(c))	5
<b>Referred during the reporting period</b>	
Disciplinary committee (section 53(1)(c))	5
Impairment Review Committee (section 53(1)(d))	0
State Administrative Tribunal (section 53(1)(e))	4
<b>Total</b>	<b>97</b>

(a) As per the specified section in the Teacher Registration Act.

### Disciplinary committee

During 2022–23, 5 disciplinary matters were referred to a disciplinary committee. Of those matters, 2 have been finalised and the remaining 3 are ongoing.

A disciplinary committee also considered 3 disciplinary matters which were referred in a previous reporting period. All 3 matters have been finalised.

Of the 5 finalised matters:

- 2 teachers received reprimands
- 1 teacher received a period of suspension and their Full Registration was substituted for Provisional Registration
- 1 Full Registration was substituted for Provisional Registration
- 1 was dismissed.

### Impairment Review Committee

No matters were referred to the Impairment Review Committee in 2022–23.

### Referral to the State Administrative Tribunal

We referred 4 matters to the State Administrative Tribunal (SAT) in 2022–23. Of these, 1 was finalised and 3 are ongoing.

The SAT ordered the registration of one teacher be cancelled and that they be disqualified from applying for registration for a period.

Of the 5 ongoing matters from 2021–22 the SAT ordered:

- 1 application for registration be approved
- 2 teachers be disqualified from applying for registration for a period
- 1 Full Registration be substituted for Provisional Registration.

In the other matter, we withdrew our referral to the SAT and subsequently dealt with the matter.

### Interim disciplinary orders

We have the authority to make interim disciplinary orders that include placing conditions on registration or suspending registration. The interim disciplinary order committee and the Director, Teacher Registration under delegation from the Board also have this authority.

An interim disciplinary order may be made where an activity involves a risk of imminent injury or harm (section 59 of the Teacher Registration Act) or if a teacher is charged with a sexual offence involving a child (section 60 of the Act).

The interim disciplinary order committee met to consider 3 matters pursuant to section 59(b) of the Act. No 'section 59(b)' interim disciplinary orders were issued.

The Director, Teacher Registration made 2 'section 60' interim disciplinary orders. Subsequent to these orders being made in each instance, interim negative notices were issued resulting in the cancellation of registration.

Unless the order is revoked, we must refer all matters for which an interim disciplinary order has been made to the SAT within 14 days. As all the interim disciplinary orders were revoked, we were not required to refer any of these matters to the SAT.

### Accreditation of initial teacher education programs

We are responsible for accrediting initial teacher education (ITE) programs delivered by Western Australian higher education providers. The accreditation of ITE programs is directly linked to teacher registration. For a person to be eligible for Full, Provisional or Non-Practising Registration under the Teacher Registration Act, they must have a teaching qualification from an accredited program or one that we recognise as equivalent to such a qualification.

Applications from ITE providers for program accreditation or re-accreditation are assessed against the Western Australian Standards for the Accreditation of Initial Teacher Education Programs by a panel of education experts we appoint. The standards are based on nationally agreed accreditation standards.

Approved programs are accredited for up to 5 years and recognised for the purposes of teacher registration by other Australian state and territory teacher regulatory authorities. For the number of accredited ITE programs in Western Australia, refer to Table 7.

During 2022–23, we approved the accreditation of 2 new teacher education programs. The accreditation of 2 programs, no longer offered by the provider, expired and were not renewed. At 30 June 2023, the assessment of 3 applications for re-accreditation was ongoing.

**Table 7: Accredited initial teacher education programs at 30 June 2021–22 and 2022–23**

ITE programs	Undergraduate		Postgraduate		Total	
	2021–22	2022–23	2021–22	2022–23	2021–22	2022–23
Early childhood	3	4	1	1	4	5
Early childhood/primary	1	1	2	2	3	3
Primary	5	5	3	3	8	8
Primary/secondary	1	1	0	0	1	1
Secondary	7	5	5	5	12	10
Early childhood/primary/secondary	0	0	1	2	1	2
<b>Total</b>	<b>17</b>	<b>16</b>	<b>12</b>	<b>13</b>	<b>29</b>	<b>29</b>

### Stakeholder engagement

We aim to provide clear and consistent information about registration requirements and processes to assist stakeholders understand our regulatory and compliance requirements. In addition, engagement with stakeholders provides the opportunity to improve our regulatory services.

In 2022–23, we published Overview of the Teacher Registration Amendment Bill 2022 and Overseas Qualified Teachers information sheets.

The Teacher-Student Professional Boundaries: A Resource for WA Teachers booklet is under review, in consultation with stakeholders, for publication as a revised edition.

Employers of teachers are contacted annually about their obligations under the Teacher Registration Act and are reminded:

- to provide notifications when required
- to appoint, employ or engage only registered teachers to teach in educational venues, including in accordance with any conditions on their registration
- of the renewal of registration process
- of the due date for payment of the annual fee
- of the benefits of using the Teacher Registration Information (Professional) online service (TRIP).

The TRIP online management tool for employers is available for use by all schools. It provides principals and employers with up-to-date information on the registration status of current and prospective teachers including:

- any conditions placed on a teacher's registration
- the annual fee due date
- the registration expiry date
- the most recent 'fit and proper' determination date.

Teacher Registration directorate staff delivered face-to-face and online presentations to pre-service teachers, early career and returning teachers about the requirements and process for registration.

We supported the Australian Teacher Workforce Data initiative for the third year by providing registered teachers with access to the Australian Teacher Workforce Survey. This data collection provides insights into the national teacher workforce.

Information about a consumer price index rate of 3.25% applied to our fees, effective from 1 July 2023, was communicated by email to a range of stakeholders (including registered teachers) and included on our website in June 2023.

We continued to engage with other regulatory authorities, education sector representatives and higher education providers to exchange information, provide advice and guidance on regulatory requirements and seek feedback on our regulatory services.

Feedback from applicants and teachers is important to us and informs improvements to regulatory services, online services, communication and policies. Feedback can be made in person, by email or by mail.

Feedback on our annual report can be sent to [feedback@trb.education.wa.edu.au](mailto:feedback@trb.education.wa.edu.au).

### End of Teacher Registration Board of Western Australia Annual Report 2022–23.



# Key performance indicators and financial statements

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## Certification of key performance indicators

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the performance of the Department of Education, and fairly represent the performance of the Department for the year ended 30 June 2023.



Lisa Rodgers  
**Director General**  
(Accountable Authority)

29 August 2023

## Certification of financial statements

The accompanying financial statements of the Department of Education have been prepared in compliance with the provisions of the *Financial Management Act 2006* (WA) from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Lisa Rodgers  
**Director General**  
(Accountable Authority)

29 August 2023



Trish Fraga-Diaz  
**Chief Finance Officer**

29 August 2023



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2023

Department of Education

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

I have audited the financial statements of the Department of Education (Department) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2023 and the Administered income and expenses by service for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Education for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

### Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

### Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are 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 Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## Report on the audit of controls

### Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Education. The controls exercised by the Director General are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of Education are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

### The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

### Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagement ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

### Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Education for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Department of Education are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2023.

### The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

### Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

### My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### Matters relating to the electronic publication of the audited financial statements and key performance indicators

The auditor's report relates to the financial statements and key performance indicators of the Department of Education for the year ended 30 June 2023 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Caroline Spencer  
Auditor General for Western Australia  
Perth, Western Australia  
31 August 2023

## Key performance indicators

Reporting of key performance indicators enables senior management to assess and monitor the extent to which we achieve our government-desired outcome, and ensures we are accountable to the community for our performance.

### Government goal

Safe, strong and fair communities: Supporting our local and regional communities to thrive

### Desired outcome

School students across Western Australia have access to high quality education

### Services

1. Public primary education
2. Public secondary education
3. Regulation and non-government sector assistance
4. Support to the School Curriculum and Standards Authority

This section presents effectiveness indicators that show how well we met our desired outcome and efficiency indicators that show how efficiently we delivered our 4 services in 2022–23. The indicators are as per our approved outcome-based management (OBM) framework.

Supplementary information relating to our key performance indicators in the appendices is not audited by the Office of the Auditor General.

### Effectiveness indicators

#### Outcome: School students across Western Australia have access to high quality education

We aim to provide everyone aged 4 to 17 years (at 30 June) in Western Australia with access to education through the public school system, irrespective of their location, circumstances and whether that provision is taken up or not.

Two approaches are used to measure how well we achieve this aim:

- The rate of participation in education gives an indication of the extent to which school-aged Western Australian residents are engaged in some form of education during the senior secondary years. The rate includes data spanning the main forms of education, including public and non-government schools, vocational education and training, and university.
- The apparent retention rate is the second measure of our success in providing access to education through the public system. Prior to 2020, the apparent retention rate was from Year 8 to Year 12. From 2020, it is from Year 7 to Year 12. This is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Our other indicators provide measures of the extent to which students achieve high standards of learning:

- The WACE achievement rate shows the percentage of Year 12 public school students who achieved the Western Australian Certificate of Education (WACE) qualification, the criterion for overall success in school in WA.
- Student achievement prior to Year 12 is shown using indicators that measure the percentage of public school students in Years 3, 5, 7 and 9 who achieve proficiency standards in national reading and numeracy tests.

#### Rate of participation in education

This rate shows the proportion of the state's estimated resident population of 15, 16 and 17 year olds who are participating in some form of education.

Participation rates for 2018 to 2022 are in Table 19 with rates by gender in [Appendix 3](#).

These ages align to Years 10, 11 and 12. The rate includes young people of these ages who either:

- were enrolled in public or non-government schools at the Semester 2 student census
- attended vocational education and training during the year
- attended university during the year.

To ensure students are only counted once, students attending both school and vocational education and training are only counted in the school data.

The target in the 2022–23 Budget Papers was based on the higher of the preliminary actual for 2020 and the estimated actual for 2021, rounded up to the next integer, using the latest available data at the time of the 2022–23 State Budget.

The participation rate in 2022 was affected by changes in net interstate and overseas migration, and movement of students between full-time school and alternatives such as employment.

**Table 19: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education 2018 to 2022<sup>(a)(b)(c)</sup>**

2018	2019	2020	2021	2022	Target for 2022–23
97.6	96.9	96.1	95.6	94.0	100

(a) Based on Australian Bureau of Statistics preliminary estimates of resident population (age at 30 June) and data collected from public and non-government schools (Semester 2 student census, age at 1 July), universities (age at 30 June), and vocational education and training (VET) providers (age at 30 June).

(b) University enrolment data for 2022 is an estimate based on 2021 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.

(c) Revised figures for 2018 to 2021 due to updated data for 2021 university enrolments and estimates of resident population in 2018 to 2021. Figures published in our 2021–22 annual report were 2018: 97.7%, 2019: 97.0%, 2020: 96.1%, and 2021: 95.5%.

Source: System and School Performance, using data from the Australian Bureau of Statistics, Department of Training and Workforce Development and the Australian Government Department of Education



### Retention in public schooling

The extent to which students continue to participate in public school education is indicated by the apparent secondary retention rate. From 2020, this is the number of full-time students in Year 12 expressed as a percentage of the number of full-time students who enrolled in Year 7 five years earlier. Prior to 2020, the retention rate was based on the number of full-time students who enrolled in Year 8 four years earlier (the start of secondary school at that time). Retention rates for 2018 to 2022 are in Table 20 with rates by subgroup in [Appendix 3](#).

The target in the 2022–23 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2020 and 2021 Year 7 to Year 12), rounded up to the next integer.

The apparent retention rate in 2022 was affected by changes in net interstate and overseas migration; movement of students between school sectors, and between full-time school and alternatives such as training or employment.

**Table 20: Apparent secondary retention rate (%) of public school students 2018 to 2022<sup>(a)(b)(c)</sup>**

2018	2019	2020	2021	2022	Target for 2022–23
81.4	81.6	81.5	80.4	75.7	82

(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

(b) Calculated using the number of students in the Semester 2 student census.

(c) Prior to 2020, the apparent retention rate was from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

### WACE achievement by Year 12 public school students

To achieve the Western Australian Certificate of Education (WACE) qualification, students must meet criteria established by the School Curriculum and Standards Authority. For 2022, students had to:

- demonstrate the Authority's minimum standards of literacy and numeracy
- complete at least 20 units (or equivalent) that met the breadth and depth of study requirements
- complete one of the following:
  - at least 4 Year 12 Australian Tertiary Admission Rank (ATAR) courses
  - at least 5 Year 12 General courses (or a combination of General and up to 3 Year 12 ATAR courses) or equivalent
  - a certificate II (or higher) vocational education and training (VET) qualification in combination with ATAR, General or Foundation courses
- achieve a grade of C or better in 14 course units (or equivalent) of which at least 6 must be completed in Year 12.

The WACE achievement rate shows the percentage of Year 12 students enrolled in a public school in Semester 2 who achieved the WACE qualification that same year. The rates for 2018 to 2022 are in Table 21 with further breakdowns in [Appendix 3](#).

The target in the 2022–23 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2020 and 2021), rounded up to the next integer.

**Table 21: WACE achievement rate (%) of Year 12 public school students 2018 to 2022<sup>(a)(b)</sup>**

2018 <sup>(c)</sup>	2019	2020	2021	2022	Target for 2022–23
80.5	80.7	81.7	81.1	80.7	82

(a) Year 12 full-time students in the Semester 2 student census.

(b) Year 12 WACE achievement data from the School Curriculum and Standards Authority and taken at a point in time. Data may be updated after this time for a variety of reasons such as students successfully appealing their results.

(c) A few registered training organisations did not complete VET certification for some public school students in time to be included in the 2018 data. This may have affected the data reported for 2018.

Source: System and School Performance

### Student proficiency in reading and numeracy

The National Assessment Program – Literacy and Numeracy (NAPLAN) is conducted annually across all states and territories by the Australian Curriculum, Assessment and Reporting Authority.

Full cohorts of Year 3, 5, 7 and 9 students across the country undertook common tests in May up to and including 2022, and in March from 2023.

This program provides valuable information for parents on their children's achievements as well as useful information at the school level and Australia-wide. The national and state/territory results are reported in the [national NAPLAN report](#).

The key performance indicators for reading and numeracy are defined as the proportion of public school students in Years 3, 5, 7 and 9 achieving proficiency standards in NAPLAN Reading and Numeracy.

We set the proficiency standards in 2018–19 based on provisional work conducted nationally. They represent challenging but reasonable reading and numeracy achievement expectations for a typical student in Years 3, 5, 7 or 9. Proficiency indicates students are on track to meet the curriculum expectations for the year level and assessment area. Proficiency standards are more challenging to achieve than national minimum standards and we consider them to be better indicators of the quality of students' reading and numeracy skills.

The 2020 NAPLAN assessments were cancelled nationally due to COVID-19. The target in the 2022–23 Budget Papers was based on the 2021 performance, rounded up to the next integer.

Results for WA public school students for 2018 to 2022 are in Table 22. Further results are summarised in [Appendix 2](#).

Refer to our website for WA NAPLAN public school [performance reports](#).

**Table 22: Percentage of Western Australian public school Year 3, 5, 7 and 9 students achieving proficiency standards in NAPLAN Reading and Numeracy, 2018 to 2022<sup>(a)</sup>**

	Assessment	2018	2019	2020	2021	2022	Target for 2022–23
Year 3	Reading	70.0	68.8	n/a	68.6	69.4	69
	Numeracy	69.2	68.8	n/a	65.9	64.2	66
Year 5	Reading	68.4	70.2	n/a	71.3	72.0	72
	Numeracy	66.3	66.1	n/a	66.2	65.0	67
Year 7	Reading	64.3	67.3	n/a	64.3	66.9	65
	Numeracy	62.1	64.1	n/a	61.9	60.8	62
Year 9	Reading	71.1	69.8	n/a	69.3	67.9	70
	Numeracy	70.5	67.8	n/a	70.1	68.3	71

(a) 2020 NAPLAN assessments were cancelled due to COVID-19.

Source: System and School Performance

**Efficiency indicators**

Efficiency indicators show how efficiently we delivered our 4 services in 2022–23. The indicators have been calculated based on costs of services excluding any non-cash revaluation decrement, extraordinary asset write-offs and any other costs that are not related to the approved efficiency indicators.

**Service 1: Public primary education**

This service provides access to education in public schools for persons aged generally from 4 years and 6 months to 11 years and 6 months.

**Cost per student full-time equivalents of public primary education**

This indicator is the total cost of services for primary education in public schools divided by the average full-time equivalent (FTE) of public school primary students across the 2 semesters of the financial year.

The 2022–23 result is higher than 2021–22 primarily due to an increase in employee benefits expense. This includes:

- salary cost growth in accordance with the state government’s public sector wages policy, including backpay for retrospective wage adjustments
- the one-off cost of living payment paid to all public sector employees
- additional teachers and education assistants to meet the growing demand in schools
- additional staff relating to election commitments for school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings.

The 2022–23 result is higher than the 2022–23 budget target primarily due to approved adjustments to the Department’s budget during 2022–23. This included additional funding:

- for the state government’s public sector wages policy
- for the one-off cost of living payment paid to all public sector employees
- to support student enrolment growth and to meet the growing demand in schools
- for COVID-19-related leave for school staff
- allocated to continue enhanced cleaning protocols in schools in accordance with the Chief Health Officer’s advice.

**Table 23: Cost (\$) per full-time equivalent student of public primary education 2018–19 to 2022–23<sup>(a)</sup>**

2018–19	2019–20 <sup>(b)</sup>	2020–21	2021–22	2022–23	Target for 2022–23
15,242	16,197	16,816	17,374	18,778	17,499

(a) Figures are not adjusted for inflation.

(b) The 2019–20 actual varies from what was published in our 2019–20 annual report due to a change in accounting policy to expense library collections previously recorded as assets.

Source: Education Business Services

**Service 2: Public secondary education**

This service provides access to education in public schools for persons aged generally from 11 years and 6 months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

**Cost per student full-time equivalents of public secondary education**

This indicator is the total cost of services for secondary education in public schools divided by the average full-time equivalent (FTE) of public school secondary students across the 2 semesters of the financial year.

The 2022–23 result is higher than 2021–22 primarily due to an increase in employee benefits expense. This includes:

- salary cost growth in accordance with the state government’s public sector wages policy, including backpay for retrospective wage adjustments
- the one-off cost of living payment paid to all public sector employees
- additional teachers and education assistants to meet the growing demand in schools
- additional staff relating to election commitments for school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings.

The 2022–23 result is higher than the 2022–23 budget target primarily due to approved adjustments to the Department’s budget during 2022–23. This included additional funding:

- for the state government’s public sector wages policy
- for the one-off cost of living payment paid to all public sector employees
- to support student enrolment growth and to meet the growing demand in schools
- for COVID-19-related leave for school staff
- allocated to continue enhanced cleaning protocols in schools in accordance with the Chief Health Officer’s advice.

**Table 24: Cost (\$) per full-time equivalent student of public secondary education 2018–19 to 2022–23<sup>(a)</sup>**

2018–19	2019–20 <sup>(b)</sup>	2020–21	2021–22	2022–23	Target for 2022–23
18,488	19,080	19,500	20,209	21,778	20,319

(a) Figures are not adjusted for inflation.

(b) The 2019–20 actual varies from what was published in our 2019–20 annual report due to a change in accounting policy to expense library collections previously recorded as assets.

Source: Education Business Services

### Service 3: Regulation and non-government sector assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across all Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

#### Cost of non-government school regulatory services per non-government school

This indicator shows the cost to the Department of regulatory services provided for non-government schools divided by the number of independent non-government schools.

The 2022-23 result is lower than the 2022-23 budget target primarily due to lower than expected operational costs associated with the delivery of regulatory services, and lower than expected amortisation expense due to fully depreciated software assets.

**Table 25: Cost (\$) of non-government school regulatory services per non-government school 2018-19 to 2022-23<sup>(a)(b)</sup>**

2018-19	2019-20	2020-21	2021-22	2022-23	Target for 2022-23
6,747	7,316	6,330	6,116	6,132	7,660

(a) Figures are not adjusted for inflation.

(b) The calculation of this indicator excludes expenditure not relating to regulatory services.

Source: Education Business Services

#### Cost of teacher regulatory services per teacher

This indicator is the cost to the Department of providing secretariat support to the Teacher Registration Board of Western Australia divided by the number of registered teachers at 30 June.

and operational expenditure following the peak in the teacher registration cycle in 2021-22.

The 2022-23 result is lower than 2021-22 primarily due to a decrease in employee benefits expense and operational costs, as a result of lower staffing levels

The 2022-23 result is lower than the 2022-23 budget target primarily due to lower than expected operational costs, combined with marginally higher than expected number of registered teachers.

**Table 26: Cost (\$) of teacher regulatory services per teacher 2018-19 to 2022-23<sup>(a)(b)</sup>**

2018-19	2019-20	2020-21	2021-22	2022-23	Target for 2022-23
110	132	109	103	89	110

(a) Figures are not adjusted for inflation.

(b) The calculation of this indicator excludes expenditure not relating to regulatory services.

Source: Education Business Services

### Service 4: Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997* (WA).

#### Cost per student of support to the School Curriculum and Standards Authority

This indicator shows the cost to the Department of providing secretariat services to the Authority divided by the average full-time equivalent of all students across the 2 semesters of the financial year.

There were no material variances between the 2022-23 result and 2021-22 or the 2022-23 budget target.

**Table 27: Cost (\$) per student of support to the School Curriculum and Standards Authority 2018-19 to 2022-23<sup>(a)</sup>**

2018-19	2019-20	2020-21 <sup>(b)</sup>	2021-22	2022-23	Target for 2022-23
77	73	77	80	81	84

(a) Figures are not adjusted for inflation.

(b) The 2020-21 actual varies from what was published in our 2020-21 annual report due to a refinement in the calculation methodology for salary on-costs resulting in a reduction in employee benefits expense.

Source: Education Business Services



## Financial statements

The Department has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2023 which provides users with the information about the Department's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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## Statement of Comprehensive Income

For the year ended 30 June 2023

	Notes	2022-23 \$'000	2021-22 \$'000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	3.1.1	4,859,279	4,474,829
Supplies and services	3.3	1,072,645	983,222
Depreciation, amortisation and impairment expense	5.1.1, 5.2, 5.3.1, 5.4.1	261,755	268,526
Accommodation expenses	3.3	20,335	17,366
Grants and subsidies	3.2	40,175	34,261
Finance costs	7.4	48,578	34,929
Other expenses	3.3	8,173	9,343
<b>Total cost of services</b>		<b>6,310,940</b>	<b>5,822,476</b>
<b>Income</b>			
<b>Revenue</b>			
User contributions, charges and fees	4.2	125,373	119,261
Interest revenue	4.4	18,845	20,102
Other revenue	4.5	106,758	104,431
Australian Government grants and contributions	4.3	1,226,566	1,140,176
<b>Total revenue</b>		<b>1,477,542</b>	<b>1,383,970</b>
<b>Total income other than income from State Government</b>		<b>1,477,542</b>	<b>1,383,970</b>
<b>NET COST OF SERVICES</b>		<b>4,833,398</b>	<b>4,438,506</b>
<b>Income from State Government</b>	4.1		
Service appropriation		4,858,771	4,375,333
Income from other public sector entities		27,365	16,204
Resources received free of charge		16,558	14,947
Royalties for Regions Fund		27,096	28,140
<b>Total income from State Government</b>		<b>4,929,790</b>	<b>4,434,624</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>96,392</b>	<b>(3,882)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	9.11	2,053,113	1,432,961
<b>Total other comprehensive income</b>		<b>2,053,113</b>	<b>1,432,961</b>
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>		<b>2,149,505</b>	<b>1,429,079</b>

See also the 'Schedule of Income and Expenses by Service'.

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## Statement of Financial Position

As at 30 June 2023

	Notes	2022-23 \$'000	2021-22 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7.5.1	514,977	513,463
Restricted cash and cash equivalents	7.5.2	44,794	39,196
Amounts receivable for services	6.2	22,397	26,623
Inventories	6.4	9,250	8,590
Receivables	6.1	96,633	94,567
Other current assets	6.3	27,944	23,518
Non-current assets classified as assets held for sale	9.10	2,988	26,019
<b>Total Current Assets</b>		<b>718,983</b>	<b>731,976</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	7.5.2	108,253	91,131
Receivables	6.1	331,569	327,797
Amounts receivable for services	6.2	3,902,834	3,611,673
Property, plant and equipment	5.1	16,005,491	13,648,921
Service concession assets	5.4	37,684	31,539
Right-of-use assets	5.2	375,808	360,664
Intangible assets	5.3	-	1
<b>Total Non-Current Assets</b>		<b>20,761,639</b>	<b>18,071,726</b>
<b>TOTAL ASSETS</b>		<b>21,480,622</b>	<b>18,803,702</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	6.5	170,564	183,123
Borrowings	7.1	41,364	39,436
Lease liabilities	7.2	34,952	39,826
Employee related provisions	3.1.2	716,458	686,432
Other provisions	6.6	4,212	8,220
Other current liabilities	6.7	45,975	38,702
<b>Total Current Liabilities</b>		<b>1,013,525</b>	<b>995,739</b>
<b>Non-Current Liabilities</b>			
Payables	6.5	2,635	2,071
Borrowings	7.1	356,645	349,132
Lease liabilities	7.2	361,529	342,291
Employee related provisions	3.1.2	264,404	246,810
Other provisions	6.6	3,755	3,680
<b>Total Non-Current Liabilities</b>		<b>988,968</b>	<b>943,984</b>
<b>TOTAL LIABILITIES</b>		<b>2,002,493</b>	<b>1,939,723</b>
<b>NET ASSETS</b>		<b>19,478,129</b>	<b>16,863,979</b>
<b>EQUITY</b>			
Contributed equity	9.11	15,742,616	15,277,971
Reserves	9.11	3,802,112	1,748,999
Accumulated surplus/(deficit)	9.11	(66,599)	(162,991)
<b>TOTAL EQUITY</b>		<b>19,478,129</b>	<b>16,863,979</b>

See also the 'Schedule of Assets and Liabilities by Service'.

The Statement of Financial Position should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity

For the year ended 30 June 2023

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>	9.11	<b>14,883,793</b>	<b>316,038</b>	<b>(159,109)</b>	<b>15,040,722</b>
Surplus/(deficit)		-	-	(3,882)	(3,882)
Other comprehensive income		-	1,432,961	-	1,432,961
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>1,432,961</b>	<b>(3,882)</b>	<b>1,429,079</b>
<u>Transactions with owners in their capacity as owners:</u>					
Capital appropriations		357,345	-	-	357,345
Transfer of net assets from other agencies		32,121	-	-	32,121
Other contributions by owners		5,106	-	-	5,106
Distribution to owners		(394)	-	-	(394)
<b>Total</b>		<b>394,178</b>	<b>-</b>	<b>-</b>	<b>394,178</b>
<b>Balance at 30 June 2022</b>		<b>15,277,971</b>	<b>1,748,999</b>	<b>(162,991)</b>	<b>16,863,979</b>

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2022</b>	9.11	<b>15,277,971</b>	<b>1,748,999</b>	<b>(162,991)</b>	<b>16,863,979</b>
Surplus/(deficit)		-	-	96,392	96,392
Other comprehensive income		-	2,053,113	-	2,053,113
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>2,053,113</b>	<b>96,392</b>	<b>2,149,505</b>
<u>Transactions with owners in their capacity as owners:</u>					
Capital appropriations		474,952	-	-	474,952
Transfer of net assets from other agencies		5,660	-	-	5,660
Other contributions by owners		7,033	-	-	7,033
Distribution to owners		(23,000)	-	-	(23,000)
<b>Total</b>		<b>464,645</b>	<b>-</b>	<b>-</b>	<b>464,645</b>
<b>Balance at 30 June 2023</b>		<b>15,742,616</b>	<b>3,802,112</b>	<b>(66,599)</b>	<b>19,478,129</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

For the year ended 30 June 2023

	Notes	2022-23 \$'000	2021-22 \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		4,549,307	4,064,907
Capital contribution		474,952	357,345
Holding account draw downs		22,529	10,026
Royalties for Regions Fund		34,129	33,246
Funds from other public sector entities		28,291	12,656
<b>Net cash provided by State Government</b>		<b>5,109,208</b>	<b>4,478,180</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits expense		(4,835,512)	(4,398,217)
Supplies and services		(1,054,902)	(965,483)
Accommodation expenses		(19,197)	(18,339)
Grants and subsidies		(41,183)	(32,557)
Finance costs		(33,847)	(32,419)
GST payments on purchases		(158,812)	(145,635)
Loans advanced to non-government schools		(48,408)	(49,852)
Other payments		(234)	(294)
<b>Receipts</b>			
User contributions, charges and fees		121,321	108,981
Australian Government grants and contributions		1,221,487	1,153,525
Interest received		18,278	10,423
GST receipts on revenue		5,406	5,041
GST receipts from taxation authority		152,881	136,801
Repayments of loans by non-government schools		38,967	41,980
Other receipts		99,114	103,648
<b>Net cash used in operating activities</b>	7.5.3	<b>(4,534,641)</b>	<b>(4,082,397)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchases of non-current physical assets		(513,419)	(430,850)
<b>Receipts</b>			
Receipts from sale of non-current physical assets		411	398
<b>Net cash provided by/(used in) investing activities</b>		<b>(513,008)</b>	<b>(430,452)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Repayment of lease liabilities		(46,766)	(42,887)
Repayment of borrowings		(38,967)	(41,980)
<b>Receipts</b>			
Proceeds from borrowings		48,408	49,852
<b>Net cash used in financing activities</b>		<b>(37,325)</b>	<b>(35,015)</b>
Net increase/(decrease) in cash and cash equivalents		24,234	(69,684)
Cash and cash equivalents at the beginning of the period		643,790	713,474
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	7.5.3	<b>668,024</b>	<b>643,790</b>

## Administered Schedules

### Administered income and expenses by service

	Regulation and Non-Government Sector Assistance <sup>(a)</sup>		COVID-19 Rapid Antigen Test Kits Distribution <sup>(b)</sup>		Total	
	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000
<b>Income</b>						
Service appropriation	449,088	452,329	-	-	449,088	452,329
Resources received free of charge	-	-	70,169	57,683	70,169	57,683
<b>Total administered income</b>	<b>449,088</b>	<b>452,329</b>	<b>70,169</b>	<b>57,683</b>	<b>519,257</b>	<b>510,012</b>
<b>Expenses</b>						
Grants to charitable and public bodies, and communities	440,939	443,526	-	-	440,939	443,526
Resources distributed free of charge	-	-	70,169	57,683	70,169	57,683
Superannuation – higher education institutions	2,632	2,707	-	-	2,632	2,707
Schools of Special Educational Needs: Medical and Mental Health and Sensory	5,529	5,337	-	-	5,529	5,337
<b>Total administered expenses</b>	<b>449,100</b>	<b>451,570</b>	<b>70,169</b>	<b>57,683</b>	<b>519,269</b>	<b>509,253</b>

(a) The Department is responsible for transfers of appropriations to eligible beneficiaries consistent with the requirements of the *School Education Act 1999* (WA), the *School Education Regulations 2000* (WA) and the applicable Government Gazettes. The Department does not control amounts for transfer but acts only as an agent.

(b) The Department received Rapid Antigen Test (RAT) kits free of charge to distribute to critical workers and parents or carers of students of public and non-government schools as part of the State Government's response to COVID-19 (\$69.41 million from the Department of Health and \$0.76 million from the Department of Finance).

### Administered assets

	2022-23 \$'000	2021-22 \$'000
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	14,505	14,516
<b>Total administered current assets</b>	<b>14,505</b>	<b>14,516</b>
<b>Net administered assets</b>		
	<b>14,505</b>	<b>14,516</b>

## Notes to the financial statements

For the year ended 30 June 2023

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### 1. Basis of preparation

The Department is a Western Australian Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The entity is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 29 August 2023.

#### Statement of compliance

These general purpose financial statements have been prepared in accordance with:

1. *The Financial Management Act 2006 (WA) (FMA)*
2. The Treasurer's Instructions (the Instructions or TI)
3. Australian Accounting Standards (AAS) including applicable interpretations
4. Where appropriate, those AAS paragraphs applicable for notforprofit entities have been applied.

The FMA and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

#### Reporting entity

The reporting entity comprises the Department of Education, including public schools and residential colleges across the State, central and regional offices.

The School Curriculum and Standards Authority continued as a statutory authority under the *School Curriculum and Standards Authority Act 1997 (WA)* and from 1 July 2017 the staff became the employees of the Department of Education. The Teacher Registration Board of Western Australia continued as a statutory entity.

#### Amalgamation of accounts

Financial information from 828 educational sites, including 813 schools, are amalgamated into the financial statements. The information provided by schools is generally drawn from accounts prepared on a cash basis, with appropriate accrual information provided for the financial statements. All intra-entity transactions and balances between central office and educational sites are eliminated.

#### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

#### Judgements and estimates

Judgements, estimates and assumptions are required to be made about the financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

## 1. Basis of preparation (continued)

### Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a. amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b. receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

### Contributed equity

AASB Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 Contributions by Owners Made to Wholly Owned Public Sector Entities and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

### Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AAS have been adopted.

## 2. Department outputs

This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Note
Department objectives	<b>2.1</b>
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Schedule of Assets and Liabilities by Service	<b>2.3</b>

### 2.1 Department objectives

#### Mission

The Department's mission is to ensure school students across Western Australia have access to high quality education.

#### Services

The Department provides the following services:

#### Service 1: Public Primary Education

This service provides access to education in public schools for persons aged generally from 4 years and 6 months to 11 years and 6 months.

#### Service 2: Public Secondary Education

This service provides access to education in public schools for persons aged generally from 11 years and 6 months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

#### Service 3: Regulation and Non-Government Sector Assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

#### Service 4: Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997* (WA).

## 2.2 Schedule of Income and Expenses by Service

	Primary Education		Secondary Education		Regulation and Non-Government Sector Assistance		Support to the School Curriculum and Standards Authority		Total	
	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000
<b>COST OF SERVICES</b>										
<b>Expenses</b>										
Employee benefits expense	2,876,787	2,652,684	1,925,699	1,768,635	25,429	22,741	31,364	30,769	4,859,279	4,474,829
Supplies and services	587,857	539,707	453,284	417,372	24,269	19,436	7,235	6,707	1,072,645	983,222
Depreciation and amortisation expense	147,665	152,056	113,445	115,837	606	594	39	39	261,755	268,526
Accommodation expenses	10,834	9,211	6,508	5,320	478	450	2,515	2,385	20,335	17,366
Grants and subsidies	14,469	6,761	8,780	10,398	16,686	16,813	240	289	40,175	34,261
Finance costs	13,784	13,285	9,603	9,253	25,189	12,389	2	2	48,578	34,929
Other expenses	1,808	1,822	6,173	7,653	191	(133)	1	1	8,173	9,343
<b>Total cost of services</b>	<b>3,653,204</b>	<b>3,375,526</b>	<b>2,523,492</b>	<b>2,334,468</b>	<b>92,848</b>	<b>72,290</b>	<b>41,396</b>	<b>40,192</b>	<b>6,310,940</b>	<b>5,822,476</b>
<b>Income</b>										
<b>Revenue</b>										
User contributions, charges and fees	35,750	32,840	81,114	77,582	8,503	8,834	6	5	125,373	119,261
Interest revenue	3,981	193	3,589	295	11,275	19,614	-	-	18,845	20,102
Other revenue	63,851	61,028	39,233	39,579	752	538	2,922	3,286	106,758	104,431
Australian Government grants and contributions	768,044	718,801	434,965	410,219	23,557	11,156	-	-	1,226,566	1,140,176
<b>Total revenue</b>	<b>871,626</b>	<b>812,862</b>	<b>558,901</b>	<b>527,675</b>	<b>44,087</b>	<b>40,142</b>	<b>2,928</b>	<b>3,291</b>	<b>1,477,542</b>	<b>1,383,970</b>
<b>Total income other than income from State Government</b>	<b>871,626</b>	<b>812,862</b>	<b>558,901</b>	<b>527,675</b>	<b>44,087</b>	<b>40,142</b>	<b>2,928</b>	<b>3,291</b>	<b>1,477,542</b>	<b>1,383,970</b>
<b>NET COST OF SERVICES</b>	<b>2,781,578</b>	<b>2,562,664</b>	<b>1,964,591</b>	<b>1,806,793</b>	<b>48,761</b>	<b>32,148</b>	<b>38,468</b>	<b>36,901</b>	<b>4,833,398</b>	<b>4,438,506</b>
<b>Income from State Government</b>										
Service appropriation	2,791,173	2,522,594	1,979,101	1,781,618	49,741	34,302	38,756	36,819	4,858,771	4,375,333
Income from other public sector entities	7,990	5,079	16,460	9,916	2,914	1,206	1	3	27,365	16,204
Resources received free of charge	10,125	9,126	6,374	5,751	59	70	-	-	16,558	14,947
Royalties for Regions Fund	14,130	13,726	11,311	12,391	1,655	2,023	-	-	27,096	28,140
<b>Total income from State Government</b>	<b>2,823,418</b>	<b>2,550,525</b>	<b>2,013,246</b>	<b>1,809,676</b>	<b>54,369</b>	<b>37,601</b>	<b>38,757</b>	<b>36,822</b>	<b>4,929,790</b>	<b>4,434,624</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>41,840</b>	<b>(12,139)</b>	<b>48,655</b>	<b>2,883</b>	<b>5,608</b>	<b>5,453</b>	<b>289</b>	<b>(79)</b>	<b>96,392</b>	<b>(3,882)</b>

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

### 2.3 Schedule of Assets and Liabilities by Service

	Primary Education		Secondary Education		Regulation and Non-Government Sector Assistance		Support to the School Curriculum and Standards Authority		Total	
	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000	2022-23 \$'000	2021-22 \$'000
<b>ASSETS</b>										
Current assets	350,958	362,366	310,121	312,140	57,282	56,965	622	505	718,983	731,976
Non-current assets	11,539,203	10,076,012	8,849,828	7,631,326	372,051	363,903	557	485	20,761,639	18,071,726
<b>Total assets</b>	<b>11,890,161</b>	<b>10,438,378</b>	<b>9,159,949</b>	<b>7,943,466</b>	<b>429,333</b>	<b>420,868</b>	<b>1,179</b>	<b>990</b>	<b>21,480,622</b>	<b>18,803,702</b>
<b>LIABILITIES</b>										
Current liabilities	587,886	584,153	365,642	358,236	57,994	50,427	2,003	2,923	1,013,525	995,739
Non-current liabilities	255,728	242,688	374,740	350,306	357,426	349,935	1,074	1,055	988,968	943,984
<b>Total liabilities</b>	<b>843,614</b>	<b>826,841</b>	<b>740,382</b>	<b>708,542</b>	<b>415,420</b>	<b>400,362</b>	<b>3,077</b>	<b>3,978</b>	<b>2,002,493</b>	<b>1,939,723</b>
<b>NET ASSETS</b>	<b>11,046,547</b>	<b>9,611,537</b>	<b>8,419,567</b>	<b>7,234,924</b>	<b>13,913</b>	<b>20,506</b>	<b>(1,898)</b>	<b>(2,988)</b>	<b>19,478,129</b>	<b>16,863,979</b>

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

### 3. Use of our funding

#### Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Note
Employee benefits expense	3.1.1
Employee related provisions	3.1.2
Grants and subsidies	3.2
Other expenditure	3.3
Net loss on disposal of non-current assets	3.4

#### 3.1.1 Employee benefits expense

	2022-23 \$'000	2021-22 \$'000
Salaries and allowances	4,328,455	3,998,036
Termination benefits	219	956
Superannuation - defined contribution plans <sup>(a)</sup>	466,802	413,427
Other employee-related expense <sup>(b)</sup>	63,803	62,410
<b>Total employee benefits expense</b>	<b>4,859,279</b>	<b>4,474,829</b>
Add: AASB 16 Non-monetary benefits not included in employee benefits expense	32,322	26,406
Less: Employee rental contributions from subletting GROH houses (note 4.5)	(19,324)	(18,485)
<b>Net employee benefits</b>	<b>4,872,277</b>	<b>4,482,750</b>

(a) Defined contribution plans include GESB Super and GESB West State (\$375.36 million), GESB Gold State (\$21.28 million) and other superannuation funds (contributions paid) and includes the superannuation contribution component relating to leave movement.

(b) Includes furniture (staff relocation costs) and fringe benefits tax.

Employment on-cost expenses, such as workers' compensation insurance, are included in Note 3.3 'Other Expenditure.'

#### Employee benefits

Includes wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

#### Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

#### Superannuation

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the Gold State Super (GSS) with concurrent contributions, the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole-of-government reporting. It is however a defined contribution plan for Department purposes because the concurrent contributions (defined contributions) made by the Department to GESB extinguishes the Department's obligations to the related superannuation liability.

The Department does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Department to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

#### AASB 16 Non-monetary benefits

Non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

#### Employee Contributions

Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.



### 3.1.2 Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2022-23 \$'000	2021-22 \$'000
<b>Current</b>		
<i>Employee related provisions</i>		
Annual leave liabilities	40,004	38,680
Entitlement to payment during student vacation	301,328	282,159
Long service liabilities	335,525	326,909
Deferred salary scheme liabilities	32,193	31,732
Remote teaching service	7,408	6,952
	<b>716,458</b>	<b>686,432</b>
<b>Non-current</b>		
<i>Employee related provisions</i>		
Long service leave	262,922	245,289
Remote teaching service	1,482	1,521
	<b>264,404</b>	<b>246,810</b>
<b>Total employee related provisions</b>	<b>980,862</b>	<b>933,242</b>

#### Annual leave liabilities

	2022-23 \$'000	2021-22 \$'000
Within 12 months of the end of the reporting period	29,297	28,544
More than 12 months after the end of the reporting period	10,707	10,136
	<b>40,004</b>	<b>38,680</b>

Annual leave that is not expected to be settled wholly within 12 months after the end of the reporting period is considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to be applied at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels, including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

#### Entitlement to payment during student vacation

	2022-23 \$'000	2021-22 \$'000
Within 12 months of the end of the reporting period	301,328	282,159
	<b>301,328</b>	<b>282,159</b>

Entitlement to payment during student vacation is paid during the student vacation period for most school-based staff employed under the Teachers Award, Teachers' Aides' Award and the Education Department Ministerial Officers Salaries, Allowances and Conditions Award 1983 No. 5 of 1983, subject to meeting relevant conditions of the Award (including teachers, education assistants and some administration and school support staff).

The entitlement to payment during student vacation is used during the school vacations, leaving no balance at the end of the summer holidays (i.e. zero balance when school resumes at the start of each calendar year).

As at financial year end, the Department recognises a liability for the entitlement to payment during student vacation accrued during the current calendar school year (accrued daily) and not yet taken as at 30 June.

#### Long service liabilities

	2022-23 \$'000	2021-22 \$'000
Within 12 months of the end of the reporting period	143,633	137,914
More than 12 months after the end of the reporting period	454,814	434,284
	<b>598,447</b>	<b>572,198</b>

A liability for long service leave is recognised across all employees, including casual employees, using a short-hand approach which allows for the likelihood of payment, salary increases and a discount rate based on remuneration rates and bond yields current as at the end of the reporting period. The short-hand approach was not materially different from the liability determined using the present value of expected future payments. This calculation is consistent with the Department's experience of employee retention and leave utilisation.

All long service leave provisions which are unconditional or expected to become unconditional within 12 months of the reporting date, plus all conditional long service leave provisions which are vested (i.e. the employee has met the age (55) or other criteria which allows early access) or will become vested within 12 months of the reporting date are classified as current liabilities. The remaining long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite criteria (e.g. age or years of service).

#### Deferred salary scheme liabilities

	2022-23 \$'000	2021-22 \$'000
Within 12 months of the end of the reporting period	7,418	7,028
More than 12 months after the end of the reporting period	24,775	24,704
	<b>32,193</b>	<b>31,732</b>

The provision for deferred leave relates to Public Sector employees who have entered into an agreement to self-fund up to an additional 12 months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

### 3.1.2 Employee related provisions (continued)

#### Remote teaching service

	2022-23 \$'000	2021-22 \$'000
Within 12 months of the end of the reporting period	3,853	3,659
More than 12 months after the end of the reporting period	5,037	4,814
	<b>8,890</b>	<b>8,473</b>

The provision for Remote Teaching Service leave relates to teaching staff who are working in remote and isolated communities within Western Australia. Employees who stay in the same remote location continuously for 3 years are entitled to an additional 10 weeks paid leave and those who remain in the same remote location continuously for 4 years are entitled to an additional 22 weeks paid leave. The provision recognises the value of salary set aside for employees. This liability is measured on the same basis as long service leave.

#### Employment on-costs

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs, including workers' compensation insurance.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditures', Note 3.3, and are not included as part of the Department's 'employee benefits expense'.

#### Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates;
- Breaks in employee service; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

### 3.2 Grants and subsidies

	2022-23 \$'000	2021-22 \$'000
<u>Recurrent</u>		
Parents from public schools	1,988	2,184
Non-government schools and other organisations	38,187	32,077
<b>Total grants and subsidies</b>	<b>40,175</b>	<b>34,261</b>

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

### 3.3 Other expenditure

	2022-23 \$'000	2021-22 \$'000
<b>Supplies and services</b>		
Communication services	25,556	23,699
Consumables – utilities	78,765	77,449
Consumables – other	3,546	4,266
Equipment purchases (less than \$5,000)	4,937	5,455
Insurance	97,330	75,062
Minor works <sup>(a)</sup>	62,385	85,301
PPP – School maintenance costs	12,648	10,104
Repairs and maintenance	150,911	129,152
Service and contracts – property	18,513	17,341
Service and contracts <sup>(b)</sup>	204,954	183,031
Staff-related expense	4,954	4,271
Travel	13,875	10,267
Schools expenses	387,107	350,081
Other	7,164	7,743
<b>Total supplies and services expenses</b>	<b>1,072,645</b>	<b>983,222</b>
<b>Accommodation expenses</b>		
Office rental	16,398	13,701
Other accommodation expenses	3,937	3,665
<b>Total accommodation expenses</b>	<b>20,335</b>	<b>17,366</b>

(a) Minor works are small, low-risk works that improve the function, safety and appearance of a building or infrastructure.

(b) Included within service and contracts are short-term and low-value leases of up to \$5,000 when new. This excludes leases with another wholly-owned public sector entity lessor agency. Refer to Note 5.2 for aggregate short-term and low-value leases expense.

### 3.3 Other expenditure (continued)

#### Supplies and services

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

#### Repairs and maintenance

Repairs, maintenance and cleaning costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

#### Employee on-cost

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1.2 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

#### Other

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

#### Office rental

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Agency and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

	2022-23 \$'000	2021-22 \$'000
<b>Other expenses</b>		
Loss on disposal of non-current assets <sup>(a)</sup>	1,692	1,571
Refund of prior period revenue	264	87
Expected credit losses expense <sup>(b)</sup>	6,217	7,685
<b>Total other expenses</b>	<b>8,173</b>	<b>9,343</b>
<b>Total other expenditure</b>	<b>1,080,818</b>	<b>992,565</b>

(a) Refer to Note 3.4 'Net loss on disposal of non-current assets' for detailed breakdown.

(b) Refer to Note 6.1.1 'Movement in the allowance for impairment of trade receivables' for detailed breakdown.

#### Expected credit losses expense

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 6.1.1 'Movement in the allowance for impairment of trade receivables' for details.

### 3.4 Net loss on disposal of non-current assets

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Carrying amount of disposal of non-current assets</u>			
Land	5.1	42	254
Buildings	5.1	-	-
Plant and equipment	5.1	1,433	1,304
Motor vehicles	5.1	-	103
Buses	5.1	39	-
Computers	5.1	90	185
Communication equipment	5.1	13	42
Office equipment	5.1	165	72
Miscellaneous assets	5.1	320	12
		<b>2,102</b>	<b>1,972</b>
<u>Proceeds from disposal of non-current assets</u>			
Land		-	-
Buildings		-	-
Plant and equipment		74	60
Motor vehicles		-	172
Buses		191	62
Computers		43	60
Communication equipment		6	16
Office equipment		73	25
Miscellaneous assets		23	6
		<b>410</b>	<b>401</b>
<b>Net loss on disposal of non-current assets</b>		<b>1,692</b>	<b>1,571</b>

#### Gains and losses on the disposal of non-current assets

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income.

## 4. Our funding sources

### How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Note
Income from State Government	4.1
User contributions, charges and fees	4.2
Australian Government grants and contributions	4.3
Interest revenue	4.4
Other revenue	4.5

### 4.1 Income from State Government

	2022-23 \$'000	2021-22 \$'000
<u>Appropriation received during the period:</u>		
Service appropriation	4,858,771	4,375,333
<b>Total service appropriation received</b>	<b>4,858,771</b>	<b>4,375,333</b>
<u>Income received from other public sector entities during the period:</u>		
Department of Communities	2,585	1,886
Department of Fire and Emergency Services	129	145
Department of Jobs, Tourism, Science and Innovation	400	80
Department of Local Government, Sport and Cultural Industries	-	276
Department of the Premier and Cabinet	84	-
Department of Primary Industries and Regional Development	-	593
Department of Training and Workforce Development	6,270	4,886
Department of Treasury	7,345	358
Department of Water and Environmental Regulation	57	87
Horizon Power	1,000	-
Healthway	185	-
Insurance Commission of Western Australia	3,471	2,480
Lotterywest	-	15
Mental Health Commission	2,326	1,962
Western Australia Police Force	1,810	1,708
Other	1,703	1,728
<b>Total income from other public sector entities</b>	<b>27,365</b>	<b>16,204</b>

	2022-23 \$'000	2021-22 \$'000
<u>Resources received from other public sector entities during the period</u>		
<u>Resources received free of charge</u>		
Department of Communities - family centre operating costs	22	10
State Solicitor's Office	1,188	495
Department of Justice	-	312
Department of Finance - government accommodation	204	304
Department of Health - curriculum support materials and funded teacher training	538	474
Landgate - valuation services and land information data	211	86
Western Australian Electoral Commission	139	-
WA Child and Adolescent Health Service - school health services	14,256	13,266
<b>Total resources received</b>	<b>16,558</b>	<b>14,947</b>
<u>Royalties for Regions Fund:</u>		
Regional Community Services Fund	22,354	23,099
Regional Reform Fund	4,742	5,041
<b>Total Royalties for Regions Fund</b>	<b>27,096</b>	<b>28,140</b>
<b>Total Income from State Government</b>	<b>4,929,790</b>	<b>4,434,624</b>

**Service Appropriations** are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

**Income from other public sector entities** is recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

**Resources received from other public sector entities** is recognised as income equivalent to the fair value of assets received or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

**The Regional Community Services Accounts and Regional Reform Fund** are sub-funds within the overarching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concluded that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific performance obligation' criterion.

## 4.1 Income from State Government (continued)

### Summary of consolidated account appropriations For the year ended 30 June 2023

	2022-23 Budget Estimate \$'000	2022-23 Supplementary Funding \$'000	2022-23 Revised Budget \$'000	2022-23 Actual \$'000	2022-23 Variance \$'000
<b>DELIVERY OF SERVICES</b>					
Item 60 Net amount appropriated to deliver services	4,429,157	427,751	4,856,908	4,856,908	-
Amount authorised by other statutes					
<i>Salaries and Allowances Act 1975 (WA)</i>	1,819	44	1,863	1,863	-
<b>Total appropriations provided to deliver services</b>	<b>4,430,976</b>	<b>427,795</b>	<b>4,858,771</b>	<b>4,858,771</b>	<b>-</b>
<b>CAPITAL</b>					
Item 130 Capital appropriations	506,502	-	506,502	474,952	(31,550)
<b>ADMINISTERED TRANSACTIONS</b>					
Item 61 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	442,304	6,784	449,088	449,088	-
<b>GRAND TOTAL</b>	<b>5,379,782</b>	<b>434,579</b>	<b>5,814,361</b>	<b>5,782,811</b>	<b>(31,550)</b>

## 4.2 User contributions, charges and fees

	2022-23 \$'000	2021-22 \$'000
<b>Schools</b>		
Contributions, charges and fees	106,147	97,179
	<b>106,147</b>	<b>97,179</b>
<b>Central Office</b>		
Agricultural schools fees	3,836	3,899
Other charges and fees	15,390	18,183
	<b>19,226</b>	<b>22,082</b>
<b>Total user contributions, charges and fees</b>	<b>125,373</b>	<b>119,261</b>

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

### Contributions, charges and fees (schools and central office)

Revenue is recognised when the Department transfers control of services to a customer for the amount to which the Department expects to be entitled in line with AASB 15 requirements.

### Net appropriation determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Department. In accordance with the determination specified in the 2022-23 Budget Statements, the Department retained \$1,657.54 million in 2022-23 (\$1,560.40 million in 2021-22) from the following:

- User contributions, charges and fees (excluding user contributions, and fees and charges in respect of schools);
- Australian government specific purpose grants and contributions; and
- Other departmental revenue.

## 4.3 Australian Government grants and contributions

	2022-23 \$'000	2021-22 \$'000
<b>Central office</b>		
Australian Government grants - recurrent	1,224,880	1,128,879
Australian Government grants - capital	1,022	10,033
	<b>1,225,902</b>	<b>1,138,912</b>
<b>Schools</b>		
Australian Government grants - recurrent	646	1,247
Australian Government grants - capital	18	17
	<b>664</b>	<b>1,264</b>
<b>Total Australian Government grants and contributions</b>	<b>1,226,566</b>	<b>1,140,176</b>

Recurrent Australian Government grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Agency is recognised when the Agency satisfies its obligations under the transfer. The Agency satisfies the obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The Agency typically satisfies the obligations under the transfer when it achieves milestones specified in the grant agreement and amounts received in advance of obligation satisfaction are reported at Note 6.7.

## 4.4 Interest revenue

	2022-23 \$'000	2021-22 \$'000
Interest revenue	7,810	521
Loan interest revenue	11,035	19,581
<b>Total interest revenue</b>	<b>18,845</b>	<b>20,102</b>

Loan interest revenue amount reflects the interest charged and receivable from low interest loans to non-government schools and the University of Notre Dame Australia (UNDA). In 2022-23 loans to the value of \$48.41 million (\$49.85 million in 2021-22) were advanced to non-government schools. Interest has been calculated using the effective interest rate method in compliance with AASB 9. Participating institutions pay financial costs applicable to their loans, with the balance of the interest rate charged (see Note 7.4 'Finance Costs') being met by a government appropriation.

## 4.5 Other revenue

	2022-23 \$'000	2021-22 \$'000
<u>Schools</u>		
Bookshops and canteens	4,922	4,848
Donations to schools	21,940	20,922
Hire of facilities	1,944	1,987
Lease income	12,509	10,387
Other revenue	11,457	13,990
<b>Total other revenue - Schools</b>	<b>52,772</b>	<b>52,134</b>
<u>Capital contributions and recoveries</u>		
Developer contributions	10,455	6,913
	<b>10,455</b>	<b>6,913</b>
<u>Other</u>		
Recoveries and refunds	7,913	8,099
Sale of goods and services	13,251	15,635
Employee rental contributions*	19,324	18,485
Other miscellaneous revenue	3,043	3,165
	<b>43,531</b>	<b>45,384</b>
<b>Total other revenue - Central office</b>	<b>53,986</b>	<b>52,297</b>
<b>Total other revenue</b>	<b>106,758</b>	<b>104,431</b>

\* The Department leases a number of right-of-use assets from the Government Regional Officer Housing (GROH) program, which it subleases out to employees at a subsidised rate. Information on the Department's leasing arrangements with GROH can be found in Note 3.1.1.

### Other revenue

Other revenue is recognised in the accounting period in which the relevant performance obligations has been satisfied.

## 5. Key assets

### Assets the Department utilises for economic benefit or service potential

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Note
Property, plant and equipment	<b>5.1</b>
Right-of-use assets	<b>5.2</b>
Intangible assets	<b>5.3</b>
Service concession assets	<b>5.4</b>

## 5.1 Property, plant and equipment

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Buses \$'000	Computers \$'000	Communication equipment \$'000	Office equipment \$'000	Miscellaneous assets \$'000	Capital works in progress \$'000	Total \$'000
<b>1 Jul 2021</b>												
Gross carrying amount	3,684,532	1,747,341	6,429,313	419,713	6,647	23,389	25,542	6,035	22,814	10,924	145,886	12,522,136
Accumulated depreciation	-	(79,411)	(249,591)	(125,882)	(6,100)	(17,620)	(22,242)	(5,901)	(14,369)	(6,950)	-	(528,066)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>3,684,532</b>	<b>1,667,930</b>	<b>6,179,722</b>	<b>293,831</b>	<b>547</b>	<b>5,769</b>	<b>3,300</b>	<b>134</b>	<b>8,445</b>	<b>3,974</b>	<b>145,886</b>	<b>11,994,070</b>
Additions	34,009	-	36,376	3,244	531	2,836	1,445	363	2,868	193	383,147	465,012
Disposals	(254)	-	-	(1,304)	(103)	-	(185)	(42)	(72)	(12)	-	(1,972)
Transferred to land & buildings held for distribution to owner <sup>(a)</sup>	(571)	-	-	-	-	-	-	-	-	-	-	(571)
Transferred from land & buildings held for distribution to owner	-	-	-	-	-	-	-	-	-	-	-	-
Transferred to/from works in progress	6,226	2,680	188,623	16,915	-	-	-	-	-	-	(214,444)	-
Revaluation increments/(decrements)	329,615	500,798	599,667	-	-	-	-	-	-	-	-	1,430,080
Impairment losses	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(38,860)	(133,396)	(44,286)	(340)	(986)	(1,560)	(462)	(3,028)	(470)	-	(223,388)
Transfers/adjustments <sup>(b)</sup>	2	(13,992)	(136)	(8)	(157)	-	(70)	47	20	(14)	(2)	(14,310)
<b>Carrying amount at 30 Jun 2022</b>	<b>4,053,559</b>	<b>2,118,556</b>	<b>6,870,856</b>	<b>268,392</b>	<b>478</b>	<b>7,619</b>	<b>2,930</b>	<b>40</b>	<b>8,233</b>	<b>3,671</b>	<b>314,587</b>	<b>13,648,921</b>
Gross carrying amount	4,053,559	2,127,963	6,921,163	436,437	6,503	25,356	24,439	6,014	23,183	10,964	314,587	13,950,168
Accumulated depreciation	-	(9,407)	(50,307)	(168,045)	(6,025)	(17,737)	(21,509)	(5,974)	(14,950)	(7,293)	-	(301,247)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-

(a) The Department of Planning, Lands and Heritage (DPLH) is the only department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(b) Transfers include \$13.99 million of land improvements transferred to right-of-use assets, refer note 5.2.

Information on fair value measurements is provided in Note 8.3.

## 5.1 Property, plant and equipment (continued)

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Buses \$'000	Computers \$'000	Communication equipment \$'000	Office equipment \$'000	Miscellaneous assets \$'000	Capital works in progress \$'000	Total \$'000
<b>1 Jul 2022</b>												
Gross carrying amount	4,053,559	2,127,963	6,921,163	436,437	6,503	25,356	24,439	6,014	23,183	10,964	314,587	13,950,168
Accumulated depreciation	-	(9,407)	(50,307)	(168,045)	(6,025)	(17,737)	(21,509)	(5,974)	(14,950)	(7,293)	-	(301,247)
<b>Carrying amount at start of period</b>	<b>4,053,559</b>	<b>2,118,556</b>	<b>6,870,856</b>	<b>268,392</b>	<b>478</b>	<b>7,619</b>	<b>2,930</b>	<b>40</b>	<b>8,233</b>	<b>3,671</b>	<b>314,587</b>	<b>13,648,921</b>
Additions	11,860	11,236	25,475	4,787	569	2,930	1,180	656	2,840	286	465,360	527,179
Disposals	(42)	-	-	(1,433)	-	(39)	(90)	(12)	(165)	(330)	-	(2,111)
Transferred to land & buildings held for distribution to owner <sup>(a)</sup>	(11)	-	-	-	-	-	-	-	-	-	-	(11)
Transferred from land & buildings held for distribution to owner	42	-	-	-	-	-	-	-	-	-	-	42
Transferred to/from works in progress	1,946	1,227	291,952	23,613	-	-	-	-	-	-	(318,738)	-
Revaluation increments/(decrements)	565,422	538,845	942,164	-	-	-	-	-	-	-	-	2,046,431
Impairment losses	-	-	(2,218)	-	-	-	-	-	-	-	-	(2,218)
Depreciation	-	(45,752)	(113,779)	(44,810)	(330)	(1,765)	(1,407)	(511)	(3,064)	(461)	-	(211,879)
Transfers/adjustments	(1)	895	537	1	-	(774)	23	(2)	(23)	(2)	(1,517)	(863)
<b>Carrying amount at 30 Jun 2023</b>	<b>4,632,775</b>	<b>2,625,007</b>	<b>8,014,987</b>	<b>250,550</b>	<b>717</b>	<b>7,971</b>	<b>2,636</b>	<b>171</b>	<b>7,821</b>	<b>3,164</b>	<b>459,692</b>	<b>16,005,491</b>
Gross carrying amount	4,632,775	2,634,541	8,064,547	460,725	7,000	25,832	23,460	6,069	22,720	10,412	459,692	16,347,773
Accumulated depreciation	-	(9,534)	(47,342)	(210,175)	(6,283)	(17,861)	(20,824)	(5,898)	(14,899)	(7,248)	-	(340,064)
Accumulated impairment loss	-	-	(2,218)	-	-	-	-	-	-	-	-	(2,218)

(a) The DPLH is the only department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

Information on fair value measurements is provided in Note 8.3.

### Initial recognition

Items of property, plant and equipment, costing \$5,000 or more with a useful life of 2 or more years are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and land improvements costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management to be included in the cost of an item. Examples include project and professional fees, installation and assembly costs, costs of site preparation and costs of employee benefits arising directly from the construction or acquisition of the item of PPE.

Assets transferred as part of a machinery of government change are transferred at their fair value.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

### Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land, buildings and school land improvements and historical cost for all other property, plant and equipment. Buildings and school land improvements are carried at fair value less accumulated depreciation and accumulated impairment loss. Land is carried at fair value. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

In the absence of market-based evidence, fair value of land and buildings, including building school land improvements, is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).



## 5.1 Property, plant and equipment (continued)

School land improvements consists of roads, footpaths and paved areas, boundary walls, fences and gates, soft landscaping, and external services. Information from the quantity surveyor engaged by the Department, previous analysis of school land improvements, and a cross reference to industry cost guide publication is considered to estimate the building replacement cost for school land improvements.

Land and Buildings are measured at fair value every 3 years, consistent with TI 954 Revaluation of Non-Current Physical Assets, issued by the Department of Treasury. The last revaluation for land, buildings and school land improvements was effective for the year ended 30 June 2023. The revaluation of land and buildings was conducted by the Western Australian Land Information Authority (Landgate). The revaluation of land improvements was conducted by an independent quantity surveyor.

Indices are reviewed annually and when they indicate a cumulative change of greater than or equal to 15% since last comprehensive revaluation an out of cycle revaluation will be triggered. The Department uses indices from a reputable and publicly available source, the Australian Bureau of Statistics for the measurement of indices relevant to the Departments assets.

For 2022-23 the Department revalued buildings and land improvements as the cumulative movement in indices was more than 15% since the last comprehensive revaluation in 2021-22. For 2022-23, although the cumulative movement in land indices was less than 15% since the last comprehensive revaluation in 2021-22, the Department revalued land due to a significant movement in land valuations provided by Landgate.

The Department includes Project and Professional Fees in the fair value.

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

### Key sources of estimation uncertainty – Valuation of land improvements

The Department recognises school land improvements comprising roads, footpaths and paved areas; boundary walls, fencing and gates; landscaping and improvements, and external services from an independent quantity surveyor as determined by the Department's valuer. Currently the value of roads, footpaths and paved areas, and landscaping and improvements are measured by applying the appropriate current rate per square metre. Boundary walls, fencing and gates are measured by applying the appropriate current rate per metre. External services area measured by applying the appropriate current rate to buildings gross floor area and, where appropriate, site area. The rate applied by the Department's quantity surveyor is bench marked against recent project tender prices and are applied as of 1 July 2022 and adjusted for the ages and conditions based on straight-line depreciation of each asset over time.

### 5.1.1 Depreciation and impairment

#### Depreciation charge for the period

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Depreciation</u>			
Land Improvements	5.1	45,752	38,860
Buildings	5.1	113,779	133,396
Plant and equipment	5.1	44,810	44,286
Motor vehicles	5.1	330	340
Buses	5.1	1,765	986
Computers	5.1	1,407	1,560
Communication equipment	5.1	511	462
Office equipment	5.1	3,064	3,028
Miscellaneous assets	5.1	461	470
<b>Total depreciation</b>		<b>211,879</b>	<b>223,388</b>

#### Impairment charge for the period

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Impairment</u>			
Buildings <sup>(a)</sup>	5.1	2,218	-
<b>Total impairment</b>		<b>2,218</b>	<b>-</b>

(a) The impairment reflects the impact of fire damage to a primary school.

#### Useful lives

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

In calculating depreciation for buildings, including land improvements, the Department deems the economic life of the asset (as assessed by the valuer) to be the useful life of the asset. The asset is then depreciated on a straight-line basis over its economic life.

Depreciation is calculated using the straight-line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable assets are:

<b>Buildings</b>	50 to 80 <sup>(a)</sup>	Years
<b>Land improvements</b>	40 to 80	Years
<b>Communication equipment</b>	5	Years
<b>Computers</b>	4	Years
<b>Furniture and fittings</b>	10	Years
<b>Motor vehicles</b>	5	Years
<b>Buses</b>	10	Years
<b>Musical instruments</b>	8 to 12	Years
<b>Office equipment</b>	5 <sup>(b)</sup>	Years
<b>Plant and equipment</b>	8 to 25 <sup>(c)</sup>	Years
<b>Software</b>	4	Years

(a) School buildings have total useful life of 80 years and residential college buildings have a useful life of 50 years.

(b) Some office equipment was previously depreciated over 8 years and now all office equipment is depreciated over 5 years effective 1 July 2022.

(c) Includes transportables and demountables with useful life of 25 years.

Works of art controlled by the Department are classified as property, plant and equipment. These are anticipated to have indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period and consequently no depreciation has been recognised.

Land is not depreciated.

Furniture and fittings, and musical instruments are included within miscellaneous assets.

## 5.1 Property, plant and equipment (continued)

### Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount is increased to its recoverable amount. However, this reversal does not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

## 5.2 Right-of-use assets

	Land \$'000	Buildings \$'000	Buildings PPP \$'000	Motor vehicles \$'000	Other \$'000	Total \$'000
<b>1 Jul 2021</b>						
Gross carrying amount	2,898	53,808	282,562	8,882	40,703	388,853
Accumulated depreciation	(833)	(36,394)	(8,619)	(3,684)	(26,170)	(75,700)
Accumulated impairment loss	-	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>2,065</b>	<b>17,414</b>	<b>273,943</b>	<b>5,198</b>	<b>14,533</b>	<b>313,153</b>
Additions	-	16,548	18,753	1,168	9,873	46,342
Disposals	-	(5,255)	-	-	-	(5,255)
Lease reassessment	-	34,436	-	-	-	34,436
Transfers/adjustments*	830	213	13,993	189	(1)	15,224
Depreciation	(404)	(27,794)	(3,912)	(2,218)	(8,908)	(43,236)
<b>Carrying amount at 30 June 2022</b>	<b>2,491</b>	<b>35,562</b>	<b>302,777</b>	<b>4,337</b>	<b>15,497</b>	<b>360,664</b>
Gross carrying amount	3,728	56,719	315,639	9,805	39,176	425,067
Accumulated depreciation	(1,237)	(21,157)	(12,862)	(5,468)	(23,679)	(64,403)
Accumulated impairment loss	-	-	-	-	-	-

\* Includes land improvements previously classified under property, plant and equipment that were reclassified as right-of-use assets Buildings PPP, refer note 5.1.

	Land \$'000	Buildings \$'000	Buildings PPP \$'000	Motor vehicles \$'000	Other \$'000	Total \$'000
<b>1 Jul 2022</b>						
Gross carrying amount	3,728	56,719	315,639	9,805	39,176	425,067
Accumulated depreciation	(1,237)	(21,157)	(12,862)	(5,468)	(23,679)	(64,403)
Accumulated impairment loss	-	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>2,491</b>	<b>35,562</b>	<b>302,777</b>	<b>4,337</b>	<b>15,497</b>	<b>360,664</b>
Additions	-	9,906	17,945	2,003	11,128	40,982
Disposals	-	9	-	1	-	10
Revaluation increments/ (decrements)	-	-	-	-	-	-
Lease reassessment	61	25,258	(4,528)	432	-	21,223
Transfers/adjustments	(1,561)	1,577	6	1	(1)	22
Depreciation	(189)	(32,652)	(4,052)	(2,218)	(7,982)	(47,093)
<b>Carrying amount at 30 June 2023</b>	<b>802</b>	<b>39,660</b>	<b>312,148</b>	<b>4,556</b>	<b>18,642</b>	<b>375,808</b>
Gross carrying amount	1,718	72,452	329,062	10,908	34,771	448,911
Accumulated depreciation	(916)	(32,792)	(16,914)	(6,352)	(16,129)	(73,103)
Accumulated impairment loss	-	-	-	-	-	-

### Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets measured at cost, including the following:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 'Leases'.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low-value leases (with an underlying value of \$5,000 or less when new). Lease payments associated with these leases are expensed on a straight-line basis over the lease term.

### Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any remeasurement of leases.

### Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 5.1.1.

## 5.2 Right-of-use assets (continued)

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	Notes	2022-23 \$'000	2021-22 \$'000
<b>Depreciation</b>			
Land	5.2	189	404
Buildings	5.2	32,652	27,794
Buildings PPP	5.2	4,052	3,912
Vehicles	5.2	2,218	2,218
Other	5.2	7,982	8,908
<b>Total depreciation expense of right-of-use assets</b>		<b>47,093</b>	<b>43,236</b>
Lease interest expense		23,391	22,542
Short-term leases		-	14
Low-value leases		17,641	12,892

The total cash outflow for leases in 2022-23 was \$87.83 million (2021-22: \$77.99 million). As at 30 June 2023 there were no indications of impairment to right-of-use assets.

### The Department's leasing activities and how these are accounted for:

The Department has leases for mostly vehicles, computer equipment, Public Private Partnership (PPP) schools and residential accommodations.

The residential accommodation leases are mostly fixed-term leases with GROH which are included in buildings. The Department also has open-ended leases with GROH, where either party may exit the agreement with limited penalty. As the agreements work on a month-to-month 'extension' basis, the lessee and lessor can elect to not continue extending the arrangement. As a result, under AASB 16, there is no non-cancellable period that gives rise to specific rights and obligations, and these leases are therefore accounted for as an expense as incurred.

The Department has entered into a Memorandum of Understanding Agreement (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2.

## 5.3 Intangible assets

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
<b>1 Jul 2021</b>			
Gross carrying amount	10,812	1,240	12,052
Accumulated amortisation	(10,706)	-	(10,706)
Accumulated impairment loss	-	-	-
<b>Carrying amount at start of period</b>	<b>106</b>	<b>1,240</b>	<b>1,346</b>
Additions	-	156	156
Transfers	-	(156)	(156)
Impairment losses	-	(1,240)	(1,240)
Amortisation expense	(105)	-	(105)
<b>Carrying amount at 30 June 2022</b>	<b>1</b>	<b>-</b>	<b>1</b>
Gross carrying amount	10,811	1,240	12,051
Accumulated amortisation	(10,810)	-	(10,810)
Accumulated impairment loss	-	(1,240)	(1,240)

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
<b>1 Jul 2022</b>			
Gross carrying amount	10,811	1,240	12,051
Accumulated amortisation	(10,810)	-	(10,810)
Accumulated impairment loss	-	(1,240)	(1,240)
<b>Carrying amount at start of period</b>	<b>1</b>	<b>-</b>	<b>1</b>
Write-off	-	(1,240)	(1,240)
Transfers/adjustments	-	1,240	1,240
Amortisation expense	(1)	-	(1)
<b>Carrying amount at 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross carrying amount	10,802	-	10,802
Accumulated amortisation	(10,802)	-	(10,802)
Accumulated impairment loss	-	-	-

### 5.3 Intangible assets (continued)

#### Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset, and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$50,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

#### Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

#### 5.3.1 Amortisation and impairment

##### Amortisation charge for the period

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Amortisation</u>			
Intangible assets	5.3	1	105
<b>Total amortisation</b>		<b>1</b>	<b>105</b>

##### Impairment charge for the period

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Impairment</u>			
Intangible assets	5.3	-	1,240
<b>Total impairment</b>		<b>-</b>	<b>1,240</b>

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software	4	Years
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#### Impairment of intangible assets

Central office, regional offices and schools assess impairment of intangible assets at the end of each reporting period. The impact of impairment of intangible assets in schools is minimal. Where there is an indication of impairment (such as falling replacement costs), the recoverable amount of the intangible asset is estimated. Calculations performed in assessing recoverable amounts incorporate a number of key estimates.

#### 5.4 Service concession assets

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
<b>1 Jul 2021</b>					
Gross carrying amount	9,311	3,907	16,335	610	30,163
Accumulated depreciation	-	(204)	(667)	(74)	(945)
Accumulated impairment loss	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>9,311</b>	<b>3,703</b>	<b>15,668</b>	<b>536</b>	<b>29,218</b>
Revaluation increments/(decrements)	1,629	1,879	(626)	-	2,882
Depreciation	-	(145)	(332)	(80)	(557)
Transfers/adjustments	-	(4)	-	-	(4)
<b>Carrying amount at 30 June 2022</b>	<b>10,940</b>	<b>5,433</b>	<b>14,710</b>	<b>456</b>	<b>31,539</b>
Gross carrying amount	10,940	5,433	14,710	651	31,734
Accumulated depreciation	-	-	-	(195)	(195)
Accumulated impairment loss	-	-	-	-	-

Information on fair value measurements is provided in Note 8.3.

## 5.4 Service concession assets (continued)

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
<b>1 Jul 2022</b>					
Gross carrying amount	10,940	5,433	14,710	651	31,734
Accumulated depreciation	-	-	-	(195)	(195)
Accumulated impairment loss	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>10,940</b>	<b>5,433</b>	<b>14,710</b>	<b>456</b>	<b>31,539</b>
Adjustment for change in classification - Land improvements & transportables/demountables	-	-	-	-	-
<b>Restated carrying amount</b>	<b>10,940</b>	<b>5,433</b>	<b>14,710</b>	<b>456</b>	<b>31,539</b>
Revaluation increments/(decrements)	1,150	1,443	4,088	-	6,681
Depreciation	-	(155)	(329)	(80)	(564)
Transfers/adjustments	-	1	27	-	28
<b>Carrying amount at 30 June 2023</b>	<b>12,090</b>	<b>6,722</b>	<b>18,496</b>	<b>376</b>	<b>37,684</b>
Gross carrying amount	12,090	6,722	18,496	651	37,959
Accumulated depreciation	-	-	-	(275)	(275)
Accumulated impairment loss	-	-	-	-	-

Information on fair value measurements is provided in Note 8.3.

### Initial measurement

Service concession assets are initially measured at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement.

This same measurement approach applies to existing assets of the Department that have been reclassified as service concession assets at the date of reclassification. Any difference between the carrying amount of the asset and its current replacement cost is accounted for as if it is a revaluation of the asset.

### Subsequent measurement

After initial recognition, service concession assets, other than plant and equipment, are subsequently measured applying the revaluation model (refer to Note 5.1 'Property, Plant and Equipment').

#### 5.4.1 Depreciation and impairment

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Depreciation</u>			
Land improvements	5.4	155	145
Buildings	5.4	329	332
Plant and equipment	5.4	80	80
<b>Total depreciation</b>		<b>564</b>	<b>557</b>

### Depreciation and impairment of service concession assets

Subsequent to initial recognition or reclassification, a service concession asset is depreciated in accordance with AASB 116 Property, Plant and Equipment, with any impairment recognised in accordance with AASB 136 Impairment of Assets (refer to Note 5.1.1 'Depreciation and Impairment').

The Department's camp schools and Landsdale Farm meet the eligibility requirement of a service concession asset. The Department leased 6 camp schools to Fairbridge Western Australia Inc for a period of 15 years (renewable for another 2 five-year lease terms) for a nominal cost, and Landsdale Farm to Strive Community Services Inc for an initial period of 5 years (renewable for another 2 five-year lease terms) at an annual rental amount.

## 6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Note
Receivables	<b>6.1</b>
Amounts receivable for services (holding account)	<b>6.2</b>
Other current assets	<b>6.3</b>
Inventories	<b>6.4</b>
Payables	<b>6.5</b>
Other provisions	<b>6.6</b>
Other liabilities	<b>6.7</b>

### 6.1 Receivables

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Trade receivables	49,373	48,278
Loans to non-government schools and the UNDA	41,364	39,436
Allowance for impairment of receivables (Note 6.1.1)	(14,846)	(13,811)
GST receivable	20,742	20,664
<b>Total current</b>	<b>96,633</b>	<b>94,567</b>
<u>Non-current</u>		
Loans to non-government schools and the UNDA	331,569	327,797
<b>Total non-current</b>	<b>331,569</b>	<b>327,797</b>
<b>Total receivables at end of period</b>	<b>428,202</b>	<b>422,364</b>

### Trade receivables

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and are therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs represent the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for ECLs measured at the lifetime ECLs at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 3.3 for the amount of ECLs expensed in this financial year.

## 6.1 Receivables (continued)

### Loans to non-government schools and the UNDA

The Department reports the value of subsidised loans it provides to non-government schools and the UNDA, in accordance with AASB 9. The loans are measured at amortised cost and have a maturity term not exceeding 15 years, as per the Low Interest Loan Scheme (LILS) guidelines. These loans are not held for trading purposes. See Note 8.1 'Financial risk management'.

The loans are granted at a subsidised average interest rate of 2.48% per annum. The Department meets the difference between the subsidised interest and the cost of borrowing through a government appropriation (refer to Note 4.4).

Estimated credit losses are provided for the life of loans using the simplified approach under AASB 9, taking into account historical trends, as well as current and forecast credit risks. A progressive provisioning matrix is applied based on an ageing analysis. All loans were classified as current at the end of the reporting period, with a general provision for ECLs at 0.31% (2021-22: 0.29%).

#### 6.1.1 Movement in the allowance for impairment of trade receivables

	2022-23 \$'000	2021-22 \$'000
<u>Reconciliation of changes in the allowance for impairment of trade receivables:</u>		
Opening balance	13,811	11,258
Expected credit losses expense	6,217	7,690
Amounts written off during the period	(5,182)	(5,137)
<b>Allowance for impairment at end of period</b>	<b>14,846</b>	<b>13,811</b>

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Credit risk exposure'.

The State Government's LILS lends public funds to the governing bodies of registered non-government schools and non-government school systems, as well as the UNDA. Although these loans are considered to be low-risk, comprehensive financial safeguards are in place to protect the recoverability of public funds provided through the scheme. This includes financial and other risk assessments of all governing bodies being undertaken prior to loan funds being provided. It also includes direct mechanisms that are in place to permit the recovery of outstanding debts through the withholding of future recurrent funding provided by the State Government. In some instances, where a higher financial risk is present, collateral or other credit enhancements are held as security, including the registration of mortgages, to provide stronger protection for the recoverability of public funds.

## 6.2 Amounts receivable for services (Holding Account)

	2022-23 \$'000	2021-22 \$'000
Current	22,397	26,623
Non-current	3,902,834	3,611,673
<b>Total amounts receivable for services at end of period</b>	<b>3,925,231</b>	<b>3,638,296</b>

Amounts receivable for services represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no ECL of the holding accounts).

## 6.3 Other current assets

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Contract assets	7,470	6,702
Prepayments	20,474	16,816
<b>Total other current assets at end of period</b>	<b>27,944</b>	<b>23,518</b>

### Contract assets

Where a Department performs, by transferring either goods or services to a customer before the payment is due or before the customer pays for consideration, then these are to be classified as contract assets. Contract assets exclude any amounts presented as a receivable.

### Prepayments

Represents payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## 6.4 Inventories

	2022-23 \$'000	2021-22 \$'000
<u>Inventories held for resale:</u>		
School canteens, publications and bookshops stocks (at cost)	2,125	2,167
Livestock and farm produce (at cost)	7,125	6,423
<b>Total inventories at end of period</b>	<b>9,250</b>	<b>8,590</b>

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in, first out basis.

Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value.

## 6.5 Payables

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Trade and other payables – central office	673	1,414
Trade and other payables – schools	3,773	4,275
Accrued expenses	64,011	57,181
Accrued salaries	102,107	120,253
<b>Total current</b>	<b>170,564</b>	<b>183,123</b>
<u>Non-current</u>		
Trade and other payables – central office	2,635	2,071
<b>Total non-current</b>	<b>2,635</b>	<b>2,071</b>
<b>Total payables at end of period</b>	<b>173,199</b>	<b>185,194</b>

### Payables

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Department is generally within 15 to 20 days.

### Accrued salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period, including an accrual for backpay. Accrued salaries are normally settled within a fortnight of the reporting period end. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (see Note 7.5.2 'Restricted cash and cash equivalents') consists of amounts paid annually, from Departmental appropriations for salaries expense, into a Department of Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

## 6.6 Other provisions

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Make-good provision	149	196
Asbestos remediation provision	1,225	-
School ventilation program	2,838	8,024
<b>Total current</b>	<b>4,212</b>	<b>8,220</b>
<u>Non-current</u>		
Make-good provision	453	378
Cladding rectification provision	3,302	3,302
<b>Total non-current</b>	<b>3,755</b>	<b>3,680</b>
<b>Total other provisions at end of period</b>	<b>7,967</b>	<b>11,900</b>

A restoration provision needs to be recognised for the present value of the estimated expenditure required, due to the Department's legal or constructive obligation, to dismantle and restore leasehold improvements, and undertake cladding rectification works.

A restoration provision is recognised when:

- there is a present obligation;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The provision for future restoration cost is the best estimate of the expenditure required to settle the restoration obligation at the reporting date. Future restoration costs are reviewed annually for cladding rectification works and every 3 years for make-good. Any changes in the estimate are reflected in the restoration provision at each reporting date.

### Make-good (restoration) provision

Some leased premises are required to be restored to their original condition at the end of their respective lease terms.

### Asbestos remediation provision

The Department currently has contaminated sites registered with the Department of Water and Environmental Regulation under the *Contaminated Sites Act 2003 (WA)*, refer Note 8.2.1.

### School ventilation provision

The Department has committed and made pronouncements to optimise ventilation in schools to reduce the impact of COVID-19 in line with national and international guidelines. This will be achieved by using natural fresh air (opened windows) or through a range of mechanical means such as fans and air conditioning systems, as well as air purifiers. Pursuant to the pronouncement, the Department commenced a ventilation program in schools and the provision is for the costs not yet paid for as at the end of the financial year.

### Cladding rectifications (restoration) provision

Following a fire involving aluminium composite panels, the Building and Energy Division of the Department of Mines, Industry Regulation and Safety requested agencies assess their facilities. The Department has assessed all projects where aluminium composite panels were used since 2000. Where projects are identified as having potentially combustible cladding, fire engineering assessments were undertaken. At the time of reporting, 3 buildings belonging to the Department have been identified in the Department of Mines, Industry Regulation and Safety report. Further investigations have been undertaken by the Department of Finance on behalf of the Department for 14 schools. This work has resulted in the identification of solutions for 11 schools, signage solutions for 2 schools and one school was found to require no work. The implementation of the proposed solutions is now subject to the funding through the usual budget process. The 2022-23 State budget allocated \$3.30 million of funding which becomes available in 2024-25. The timeline for delivery will be developed accordingly.

### 6.6.1 Movement in provisions

Movements in each class of provision during the period are set out below:

	2022-23 \$'000	2021-22 \$'000
<u>Make-good provision</u>		
Carrying amount at start of period	574	189
Additional/(reversals of) provisions recognised	28	385
<b>Carrying amount at end of period</b>	<b>602</b>	<b>574</b>
<u>School ventilation program provision</u>		
Carrying amount at start of period	8,024	-
Additional/(reversals of) provisions recognised	(5,186)	8,024
<b>Carrying amount at end of period</b>	<b>2,838</b>	<b>8,024</b>
<u>Cladding rectification provision</u>		
Carrying amount at start of period	3,302	3,221
Additional/(reversals of) provisions recognised	-	81
<b>Carrying amount at end of period</b>	<b>3,302</b>	<b>3,302</b>
<u>Asbestos remediation provision</u>		
Carrying amount at start of period	-	-
Additional/(reversals of) provisions recognised	1,225	-
<b>Carrying amount at end of period</b>	<b>1,225</b>	<b>-</b>

### 6.7 Other liabilities

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Amounts held in schools suspense accounts	6,398	6,157
Accrued interest expense	8,660	2,138
Other	1,918	2,286
Contract liabilities	28,999	28,121
<b>Total current</b>	<b>45,975</b>	<b>38,702</b>
<b>Total other liabilities at end of period</b>	<b>45,975</b>	<b>38,702</b>

#### Contract liabilities

Contract liabilities, classified as amounts due to customers for services yet to be provided, primarily relate to when the Department has received consideration in advance of satisfying the performance obligation. Refer to Notes 4.2, 4.3 and 4.5 for details of the revenue recognition policy.

#### 6.7.1 Movement in contract liabilities

	2022-23 \$'000	2021-22 \$'000
<u>Reconciliation of changes in contract liabilities</u>		
Opening balance	28,121	9,991
Additions	25,800	28,398
Revenue recognised in the reporting period	(24,922)	(10,268)
<b>Balance at end of period</b>	<b>28,999</b>	<b>28,121</b>

The Department expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

## 7. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Note
Borrowings	<b>7.1</b>
Leases	<b>7.2</b>
Assets pledge as security	<b>7.3</b>
Finance costs	<b>7.4</b>
Cash and cash equivalents	<b>7.5</b>
Reconciliation of cash	<b>7.5.1</b>
Restricted cash and cash equivalents	<b>7.5.2</b>
Reconciliation of operating activities	<b>7.5.3</b>
Capital commitments	<b>7.6</b>

### 7.1 Borrowings

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
WATC loans	41,364	39,436
<b>Total current</b>	<b>41,364</b>	<b>39,436</b>
<u>Non-current</u>		
WATC loans	356,645	349,132
<b>Total non-current</b>	<b>356,645</b>	<b>349,132</b>
<b>Total borrowings at end of period</b>	<b>398,009</b>	<b>388,568</b>

Borrowings refer to interest-bearing liabilities mainly raised through the Western Australian Treasury Corporation.

Interest-bearing financial liabilities are classified at amortised cost and initially recognised at fair value of the consideration received less directly attributable transaction costs.

Subsequent to initial recognition the borrowings are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through the amortisation process.

The Department designates the financial instruments at fair value through profit or loss upon initial recognition when the designation eliminates, or significantly reduces, measurement or recognition inconsistency that would otherwise arise.

The Department has not designated any financial liabilities as at fair value through profit or loss.

The changes in fair value of financial liabilities designated at fair value through profit or loss are recognised in profit or loss, with movements in fair value due to changes in the Department's own credit risk recognised in other comprehensive income.



## 7.1 Borrowings (continued)

### Western Australian Treasury Corporation (WATC) Low Interest Loans

The Department borrows from the WATC to finance loans provided under the LILS, see also Note 6.1 'Receivables'. Loans are borrowed at an average rate of interest of 2.64% per annum. The carrying amounts are equivalent to their net fair values.

The current WATC Low Interest Loans relates to the portion of the principal repayments payable to the WATC within the next 12 months. The amount is derived from estimates provided through the LILS and the repayment schedule provided by the WATC.

## 7.2 Leases

	2022-23 \$'000	2021-22 \$'000
Current	34,952	39,826
Non-current	361,529	342,291
	<b>396,481</b>	<b>382,117</b>

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by the Western Australian Treasury Corporation (WATC).

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

This section should be read in conjunction with Note 5.2.

### Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

### Public Private Partnerships

The State Government partnered with a single project company to design, build, finance and maintain 4 new primary schools and 4 new secondary schools which opened between 2017 and 2020, with a subsequent maintenance period ending in December 2047.

Schools are designed, constructed and made available to the Department, upon commercial acceptance (CA). The Project Company is to provide, over the duration of the term, agreed facilities management services, maintenance and refurbishment of the schools. At the end of the term, the Project Company is to hand over the schools to the Department in a well-maintained condition, for nil consideration.

These Public Private Partnership (PPP) schools are recognised by the Department as a right-of-use asset with a right-of-use liability on achievement of CA of each phase of each school. The Department takes control of the school upon CA and provides school activities, including educational services and administration. The Department makes Quarterly Service Payments (QSP) over the term, comprising repayment of design and construction costs and maintenance and service payments. The payment of the QSP will result in a reduction of the lease liability over time.

## 7.3 Assets pledged as security

	Notes	2022-23 \$'000	2021-22 \$'000
<u>Assets pledged as security</u>			
The carrying amounts of non-current assets pledged as security are:			
Right-of-use asset - Land	5.2	802	2,491
Right-of-use asset - Buildings	5.2	39,660	35,562
Right-of-use asset - Buildings PPP	5.2	312,148	302,777
Right-of-use asset - Motor vehicles	5.2	4,556	4,337
Right-of-use asset - Other	5.2	18,642	15,497
<b>Total assets pledged as security</b>		<b>375,808</b>	<b>360,664</b>

The Department has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

## 7.4 Finance costs

	2022-23 \$'000	2021-22 \$'000
Lease interest expense	23,391	22,542
Loan fair value expense <sup>(a)</sup>	14,551	2,332
Interest expensed <sup>(b)</sup>	10,636	10,055
<b>Total finance costs expensed</b>	<b>48,578</b>	<b>34,929</b>

(a) Represents the financial cost of the subsidised LILS, disbursed and, committed but not yet disbursed. The loans are provided to non-government schools and a total of \$48.41 million in new loans were disbursed in 2022-23 (2021-22 \$49.85 million).

(b) Represents the amounts charged for loans provided to the Department by the WATC for the operation of the LILS and special loan to the UNDA. Refer to Note 4.4 'Interest Revenue' and Note 6.1 'Receivables' for further details.

## 7.5 Cash and cash equivalents

### 7.5.1 Reconciliation of cash

	2022-23 \$'000	2021-22 \$'000
<u>Schools</u>		
Bank accounts	425,231	407,409
Cash on hand	95	100
	<b>425,326</b>	<b>407,509</b>
<u>Central office</u>		
Operating bank account	89,651	105,954
	<b>89,651</b>	<b>105,954</b>
<b>Total cash and cash equivalents at end of period</b>	<b>514,977</b>	<b>513,463</b>

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash, and which are subject to insignificant risk of changes in value.

### 7.5.2 Restricted cash and cash equivalents

	2022-23 \$'000	2021-22 \$'000
<u>Current</u>		
Grants accounts <sup>(a)</sup>	32,353	24,162
Royalties for Regions Fund	194	4,623
Paid Parental Leave	503	513
Special purpose account - TRBWA <sup>(b)</sup>	9,898	8,555
Special purpose account - Student Residential Colleges Fund <sup>(b)</sup>	1,846	1,343
	<b>44,794</b>	<b>39,196</b>
<u>Non-current</u>		
Accrued salaries suspense account (27th pay) <sup>(c)</sup>	108,253	91,131
	108,253	91,131
<b>Total restricted cash and cash equivalents at end of period</b>	<b>153,047</b>	<b>130,327</b>

(a) Unspent cash balances relating to Australian Government grants, state and private partnerships funding, which can only be used for the purpose stipulated by the grant or funding arrangement.

(b) Refer to Note 9.7 for further details.

(c) Funds held in a suspense account with Department of Treasury for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

### 7.5.3 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	Notes	2022-23 \$'000	2021-22 \$'000
Cash and cash equivalents	7.5.1	514,977	513,463
Restricted cash and cash equivalents	7.5.2	153,047	130,327
		<b>668,024</b>	<b>643,790</b>
<b>Reconciliation of net cost of services to net cash flows used in operating activities</b>			
Net cost of services		(4,833,398)	(4,438,506)
<u>Non-cash Items</u>			
Depreciation expense	5.1.1, 5.4.1, 5.2	259,536	267,181
Amortisation expense	5.3.1	1	105
Impairment expense	5.1.1, 5.3.1	2,218	1,240
Resources received free of charge	4.1	16,558	14,947
Expected credit losses expense	3.3	6,217	7,685
Loss on disposal of non-current assets	3.3	1,692	1,571
Adjustment for other non-cash items		(13,946)	(251)
<u>(Increase)/decrease in assets</u>			
Current receivables <sup>(a)</sup>		(3,023)	(13,018)
Current inventories		(660)	(1,038)
Other current assets		(4,426)	(10,427)
Non-current receivables		(3,772)	(10,158)
<u>Increase/(decrease) in liabilities</u>			
Provisions		43,687	41,372
Current payables and other liabilities <sup>(a)</sup>		(5,286)	63,856
Non-current payables		564	509
Net GST receipts/(payments) <sup>(b)</sup>		(525)	(3,793)
Change in GST in receivables and payables <sup>(c)</sup>		(78)	(3,672)
<b>Net cash used in operating activities</b>		<b>(4,534,641)</b>	<b>(4,082,397)</b>

(a) The Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transactions.

(c) This reverses out the GST in receivables and payables.

## 7.6 Commitments

### 7.6.1 Capital commitments

	2022-23 \$'000	2021-22 \$'000
<b>Capital expenditure commitments</b>		
<u>Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:</u>		
Within 1 year	418,121	445,744
Later than 1 year and not later than 5 years	391,315	373,515
	<b>809,436</b>	<b>819,259</b>
<u>The capital commitments include amounts for:</u>		
Additional Stages at High Schools	3,090	46
Additional Stages at Secondary Schools	-	25,184
Additions and Improvements to Secondary Schools	53,378	46,893
Additions and Improvements to Residential Colleges	209	606
Additions and Improvements to Primary Schools	96,706	6,105
Additions and Improvements to District High Schools	172	377
COVID-19 Response - Capital	129,723	213,771
Election Commitments 2021	340,330	310,545
Fire Damage	26	968
Infrastructure managed projects at Residential Colleges	-	101
Miscellaneous	13,002	13,221
Modular Buildings	27,161	28,863
New Secondary Schools	3,967	29,631
New Primary Schools	139,625	134,341
Other School Facilities	1,852	4,279
PPP Retained Funding	128	2,650
Remote Community Schools	-	745
Royalties for Regions	-	250
School-funded project	2	273
Stimulus Package	-	146
Universal Access Program	65	264
	<b>809,436</b>	<b>819,259</b>

## 8. Risks and contingencies

This section sets out the key risk management policies and measurements techniques of the Department.

	Note
Financial risk management	<b>8.1</b>
Contingent assets and liabilities	<b>8.2</b>
Fair value measurements	<b>8.3</b>

### 8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables, WATC borrowings and finance leases. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

#### (a) Summary of risks and risk management

##### Credit risk

Credit risk arises when there is a possibility of the Department's receivables defaulting on their contractual obligations resulting in a financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. Policies are in place to minimise exposure to credit risk associated with loans to non-government schools and the UNDA, students and other debtors. In addition, receivable balances are monitored on an ongoing basis, with the result that the Department's exposure to bad debts is minimal. Debt will be written off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

##### Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business. The Department has appropriate procedures to manage cash flows, including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

##### Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department's exposure to market risk for changes in interest rates primarily relates to the long-term debt obligations.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest-bearing, and it has no borrowings other than the WATC borrowings and lease liabilities (fixed interest rate).

## 8.1 Financial risk management (continued)

### (b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows:

	Notes	2022-23 \$'000	2021-22 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	7.5.1	514,977	513,463
Restricted cash and cash equivalents	7.5.2	153,047	130,327
Financial assets at amortised cost <sup>(a)</sup>	6.1, 6.2	4,332,691	4,039,996
<b>Total financial assets</b>		<b>5,000,715</b>	<b>4,683,786</b>
<b>Financial liabilities</b>			
Financial liabilities measured at amortised cost	7.1, 7.2, 6.5, 6.7	1,013,664	994,581
<b>Total financial liability</b>		<b>1,013,664</b>	<b>994,581</b>

(a) The amount of receivables/financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

### (c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

	Total \$'000	Days past due			
		Current \$'000	<30 Days \$'000	31-60 days \$'000	>60 days \$'000
<b>30 June 2023</b>					
<b>Central Office</b>					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	2,411	598	697	101	1,015
Expected credit losses	(228)	(6)	(14)	(5)	(203)
<b>Loans to non-government schools and UNDA<sup>(a)</sup></b>					
Expected credit loss rate		0.31%			
Estimated total gross carrying amount at default	372,933	372,933			
Expected credit losses	(1,156)	(1,156)			
<b>Schools, Residential Colleges and other debtors<sup>(b)</sup></b>					
Estimated total gross carrying amount at default	46,962				
Expected credit losses	(13,462)				
<b>Total</b>					
Estimated total gross carrying amount at default <sup>(c)</sup>	422,306				
Expected credit losses	(14,846)				
<b>30 June 2022</b>					
<b>Central Office</b>					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	2,383	433	238	559	1,154
Expected credit losses	(268)	(4)	(5)	(28)	(231)
<b>Loans to non-government schools and UNDA<sup>(a)</sup></b>					
Expected credit loss rate		0.29%			
Estimated total gross carrying amount at default	367,233	367,233			
Expected credit losses	(1,065)	(1,065)			
<b>Schools, Residential Colleges and other debtors<sup>(b)</sup></b>					
Estimated total gross carrying amount at default	45,895				
Expected credit losses	(12,478)				
<b>Total</b>					
Estimated total gross carrying amount at default <sup>(c)</sup>	415,511				
Expected credit losses	(13,811)				

(a) The provision is based on estimated credit losses on outstanding loan balances.

(b) The calculation of past due aged analysis is not available for \$29.65 million of this class of debtor (2021-22 \$30.20 million), the residual \$17.31 million (2021-22 \$15.69 million) comprise state government agency debtors and not considered to be impaired.

(c) The estimated total gross amount and expected credit losses includes all debtors except for the GST recoverable from the ATO (statutory receivable).

## 8.1 Financial risk management (continued)

### (d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amount of each item.

#### Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount <sup>(b)</sup> \$'000	Maturity dates (Restated <sup>(c)</sup> )				
		Carrying Amount \$'000	Fixed Interest rate \$'000	Variable Interest rate \$'000	Non-Interest bearing \$'000		Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
<b>2021-22</b>											
<b>Financial Assets</b>											
Schools cash balances	0.32	297,947	-	297,847	100	297,947	297,947	-	-	-	-
Schools term deposits	0.26	109,562	109,562	-	-	109,562	80,328	-	29,234	-	-
Central office cash balances		105,954	-	-	105,954	105,954	105,954	-	-	-	-
Restricted cash - TRBWA	0.50	8,555	-	8,555	-	8,555	8,555	-	-	-	-
Restricted cash - Residential Colleges Fund	0.58	1,343	-	743	600	1,343	1,175	-	168	-	-
Restricted cash balances - other		120,429	-	-	120,429	120,429	120,429	-	-	-	-
Trade receivables <sup>(a)</sup>		34,467	-	-	34,467	34,467	34,467	-	-	-	-
Loans to non-government schools and UNDA <sup>(a)</sup>	4.15	367,233	367,233	-	-	447,121	-	11,603	37,230	182,502	215,786
Amounts receivable for services		3,638,296	-	-	3,638,296	3,638,296	2,092	4,230	20,301	106,492	3,505,181
		<b>4,683,786</b>	<b>476,795</b>	<b>307,145</b>	<b>3,899,846</b>	<b>4,763,674</b>	<b>650,947</b>	<b>15,833</b>	<b>86,933</b>	<b>288,994</b>	<b>3,720,967</b>
<b>Financial Liabilities</b>											
Payables		185,194	-	-	185,194	185,194	183,123	-	-	2,071	-
Lease liabilities <sup>(c)</sup>	6.17	382,117	382,117	-	-	746,904	3,673	14,117	45,246	131,826	552,042
WATC loans <sup>(c)</sup>	2.47	388,568	388,568	-	-	445,824	2,125	11,825	33,819	181,511	216,544
Other liabilities		38,702	-	-	38,702	38,702	38,702	-	-	-	-
		<b>994,581</b>	<b>770,685</b>	<b>-</b>	<b>223,896</b>	<b>1,416,624</b>	<b>227,623</b>	<b>25,942</b>	<b>79,065</b>	<b>315,408</b>	<b>768,586</b>

(a) Carrying amount approximates fair value and excludes GST recoverable from the ATO (statutory receivable).

(b) The amounts disclosed are the calculated undiscounted cash flow of each class of financial of assets or liabilities.

(c) The fair value of WATC loans was \$368.49 million.

## 8.1 Financial risk management (continued)

### (d) Liquidity risk and interest rate exposure (continued)

#### Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount <sup>(b)</sup> \$'000	Maturity dates				
		Carrying Amount \$'000	Fixed Interest rate \$'000	Variable Interest rate \$'000	Non-Interest bearing \$'000		Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
<b>2022-23</b>											
<u>Financial Assets</u>											
Schools cash balances	2.54	318,545	-	318,450	95	318,545	318,545	-	-	-	-
Schools term deposits	2.33	106,781	106,781	-	-	106,781	79,458	-	27,323	-	-
Central office cash balances		89,651	-	-	89,651	89,651	89,651	-	-	-	-
Restricted cash - TRBWA	2.63	9,898	-	9,898	-	9,898	9,898	-	-	-	-
Restricted cash - Residential Colleges Fund	3.01	1,846	-	1,845	1	1,846	1,715	-	131	-	-
Restricted cash balances - other		141,303	-	-	141,303	141,303	141,303	-	-	-	-
Trade receivables <sup>(a)</sup>		34,527	-	-	34,527	34,527	34,527	-	-	-	-
Loans to non-government schools and UNDA <sup>(a)</sup>	4.17	372,933	372,933	-	-	465,865	-	12,540	39,327	194,961	219,037
Amounts receivable for services		3,925,231	-	-	3,925,231	3,925,231	2,092	4,230	16,075	89,588	3,813,246
		<b>5,000,715</b>	<b>479,714</b>	<b>330,193</b>	<b>4,190,808</b>	<b>5,093,647</b>	<b>677,189</b>	<b>16,770</b>	<b>82,856</b>	<b>284,549</b>	<b>4,032,283</b>
<u>Financial Liabilities</u>											
Payables		173,199	-	-	173,199	173,199	170,564	-	-	2,635	-
Lease liabilities	6.01	396,481	396,481	-	-	756,001	3,803	13,450	41,156	142,219	555,373
WATC loans <sup>(c)</sup>	2.64	398,009	398,009	-	-	481,510	2,725	13,114	36,960	200,850	227,861
Other liabilities		45,975	-	-	45,975	45,975	45,975	-	-	-	-
		<b>1,013,664</b>	<b>794,490</b>	<b>-</b>	<b>219,174</b>	<b>1,456,685</b>	<b>223,067</b>	<b>26,564</b>	<b>78,116</b>	<b>345,704</b>	<b>783,234</b>

(a) Carrying amount approximates fair value and excludes GST recoverable from the ATO (statutory receivable).

(b) The amounts disclosed are the calculated undiscounted cash flow of each class of financial of assets or liabilities.

(c) The fair value of WATC loans was \$372.93 million.

## 8.1 Financial risk management (continued)

### (e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$'000	-100 basis points		+100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
<b>2021-22</b>					
<i>Financial assets</i>					
Schools cash balances	297,947	(2,979)	(2,979)	2,979	2,979
Special purpose account - TRBWA	8,555	(86)	(86)	86	86
Special purpose account - Residential Colleges Fund	1,343	(13)	(13)	13	13
<b>Total increase/(decrease)</b>		<b>(3,078)</b>	<b>(3,078)</b>	<b>3,078</b>	<b>3,078</b>
<b>2022-23</b>					
<i>Financial assets</i>					
Schools cash balances	318,545	(3,185)	(3,185)	3,185	3,185
Special purpose account - TRBWA	9,898	(99)	(99)	99	99
Special purpose account - Residential Colleges Fund	1,846	(18)	(18)	18	18
<b>Total increase/(decrease)</b>		<b>(3,303)</b>	<b>(3,303)</b>	<b>3,303</b>	<b>3,303</b>

## 8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

The Department had no contingent assets as at 30 June 2023.

### 8.2.1 Contingent liabilities

The following contingent liabilities are additional to the liabilities included in the financial statements:

#### Litigation in progress

The Department is involved in a number of litigation proceedings either covered by the Insurance Commission of Western Australia, Government Insurance Division, eligible for recoup from the Department of Treasury's Special Purpose Fund, or of a nature that will not have a significant impact on the Department's financial position.

#### Contaminated sites

As at June 30 2023, the Department has 76 sites that are owned by the Department and registered with the Department of Water and Environmental Regulation under the *Contaminated Sites Act 2003* (WA). Of these, 42 do not require any further action and 34 are still subject to investigation or require ongoing management. Where a school or school site is identified as possibly contaminated, an investigation is carried out by a qualified environmental health consultant. In addition to a visual inspection, analytical techniques, such as material, water and soil testing, are used to confirm the nature and extent of the contamination. Upon completion of their investigation, the consultant submits a report to the Department, which is then forwarded to the Department of Water and Environmental Regulation for classification according to the Contaminated Sites Act.

### Casual employees' entitlement to long service leave

In September 2019, the Department of Mines, Industry Regulation and Safety – Government Sector Labour Relations (GSLR) informed public sector agencies that the *Long Service Leave Act 1958* (WA) applies to casual public sector employees. Since then public sector industrial agreements have been progressively renegotiated so that casual employees will accrue long service leave (LSL) entitlements under their applicable award or agreement from the date it is registered. In February 2021, GSLR issued a Guidance Note on the transitional arrangements for LSL entitlements of current casual employees from the Long Service Leave Act to the applicable industrial instruments. The Department has determined that the liabilities associated with LSL entitlements for the below categories of both current casual employees and those who have left employment are unable to be measured with sufficient reliability at reporting date due to the following factors:

- Employee liability for service from 1996 to 2003 is unknown due to the unavailability of electronic records for service periods. It is acknowledged that employees may make a claim to the Department to have their eligibility for additional entitlements to Casual LSL assessed for service performed between 1996 and 2003.
- Liability for terminated (former) employees who may have an entitlement under the Long Service Leave Act have not yet been calculated. Notwithstanding this, former employees may make a claim to the Department to assess their service from 1996 to termination date to determine any entitlement.
- The Western Australian Industrial Relations Commission issued a decision on 11 August 2023 that may affect the method which LSL is calculated for casual employees. The Department is awaiting advice from GSLR on the implications of this decision on the Guidance Note.

## 8.3 Fair value measurements

Assets measured at fair value	Notes	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Fair value at end of period \$'000
<b>2022-23</b>					
Non-current assets classified as held for sale	9.10	-	-	2,988	2,988
Land	5.1	-	-	4,632,775	4,632,775
Land improvements	5.1	-	-	2,625,007	2,625,007
Buildings	5.1	-	-	8,014,987	8,014,987
Service concession land	5.4	-	-	12,090	12,090
Service concession land improvements	5.4	-	-	6,722	6,722
Service concession buildings	5.4	-	-	18,496	18,496
		-	-	<b>15,313,065</b>	<b>15,313,065</b>
<b>2021-22</b>					
Non-current assets classified as held for sale	9.10	-	-	26,019	26,019
Land	5.1	-	-	4,053,559	4,053,559
Land improvements	5.1	-	-	2,118,556	2,118,556
Buildings	5.1	-	-	6,870,856	6,870,856
Service concession land	5.4	-	-	10,940	10,940
Service concession land improvements	5.4	-	-	5,433	5,433
Service concession buildings	5.4	-	-	14,710	14,710
		-	-	<b>13,100,073</b>	<b>13,100,073</b>

There were no transfers between Levels 1, 2 or 3 during the period.

### 8.3 Fair value measurements (continued)

#### Fair value measurements using significant unobservable inputs (Level 3)

	Non-current assets classified as held for sale \$'000	Land \$'000	Land improvements \$'000	Buildings \$'000	Service concession land \$'000	Service concession buildings \$'000	Service concession land improvements \$'000
<b>2022-23</b>							
Fair Value at start of period	26,019	4,053,559	2,118,556	6,870,856	10,940	14,710	5,433
Additions	-	11,860	11,236	25,475	-	-	-
Transfer from Work in Progress	-	1,946	1,227	291,952	-	-	-
Transfers to/from held for distribution (within Level 3)	11	31	-	-	-	-	-
Disposals	(23,042)	(42)	-	-	-	-	-
Revaluation increase/(decrease)	-	565,422	538,845	942,164	1,150	4,088	1,443
Impairment loss	-	-	-	(2,218)	-	-	-
Depreciation expense	-	-	(45,752)	(113,779)	-	(329)	(155)
Transfers/adjustments	-	(1)	895	537	-	27	1
<b>Fair Value at end of period</b>	<b>2,988</b>	<b>4,632,775</b>	<b>2,625,007</b>	<b>8,014,987</b>	<b>12,090</b>	<b>18,496</b>	<b>6,722</b>
<b>Net loss on disposal of non-current assets under 'Carrying amount of disposal of non-current assets' in Note 3.4</b>	<b>-</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2021-22</b>							
Fair Value at start of period	25,686	3,684,532	1,667,930	6,179,722	9,311	15,668	3,703
Additions	-	34,009	-	36,376	-	-	-
Transfer from Work in Progress	-	6,226	2,680	188,623	-	-	-
Transfers to/from held for distribution (within Level 3)	571	(571)	-	-	-	-	-
Disposals	(238)	(254)	-	-	-	-	-
Revaluation increase/(decrease)	-	329,615	500,798	599,667	1,629	(626)	1,879
Depreciation expense	-	-	(38,860)	(133,396)	-	(332)	(145)
Impairment loss	-	-	-	-	-	-	-
Transfers/adjustments	-	2	(13,992)	(136)	-	-	(4)
<b>Fair Value at end of period</b>	<b>26,019</b>	<b>4,053,559</b>	<b>2,118,556</b>	<b>6,870,856</b>	<b>10,940</b>	<b>14,710</b>	<b>5,433</b>
<b>Net loss on disposal of non-current assets under 'Carrying amount of disposal of non-current assets' in Note 3.4</b>	<b>-</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### 8.3 Fair value measurements (continued)

#### Valuation processes

Land, buildings and land improvements are measured at fair value on a cyclical basis, consistent with TI 954 Revaluation of Non-Current Physical Assets, issued by the Department of Treasury. The last revaluation for land, buildings and school land improvements was effective for the year ended 30 June 2023. The revaluation of land and buildings was conducted by the Western Australian Land Information Authority (Landgate). The revaluation of school land improvements was conducted by an independent quantity surveyor.

Effective 1 July 2019, the Department reviewed the frequency to revalue land, buildings and school land improvements from annually to every 3 years. Any interim revaluations are determined by applying relevant industry indices to determine if fair value adjustments are required. Refer to Note 5.1 for further information.

For 2022-23 the Department revalued buildings and land improvements as the cumulative movement in indices was more than 15% since the last comprehensive revaluation in 2021-22. For 2022-23, although the cumulative movement in land indices was less than 15% since the last comprehensive revaluation in 2021-22, the Department revalued land due to a significant movement in land valuations provided by Landgate.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for distribution as Treasurer's Instructions require valuations of land, buildings and land improvements to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

#### Fair value for existing use specialised buildings including building sub classes

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired economic benefit, or obsolescence, and optimisation (where applicable) of the asset. Current replacement cost is generally determined by reference to the market-observable replacement cost of a substitute asset of comparable utility and the gross project size specifications.

#### Fair value for restricted use land

Fair value for restricted use land is based on comparison with market evidence for land with low-level utility (high restricted use land). The relevant comparators of land with low-level utility is selected by Landgate (Valuation Services) and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Significant Level 3 inputs used by the Department are derived and evaluated as follows:

#### Effective age

The effective age is determined by the Valuation Services for buildings and by the Department's valuer for the building sub-classes, after taking into account factors such as planned routine maintenance, building improvements and upgrades.

#### Selection of land with restricted utility

Fair value for restricted use land is determined by comparison with market evidence for land with low-level utility. Relevant comparators of land with low-level utility are selected by Valuation Services.

#### Percentage rate of add-on cost - buildings and land improvements

Valuation Services has determined that the costs relating to contingencies, headworks and demolition costs are inherent in the building valuations and therefore should not be added to its valuations. This also applies to the land improvements.

#### Average installation costs - transportables

The cost of transportation and connection of services determined by the Quantity Surveyor.

#### Project and professional fees

Project and professional fees which are directly attributable to bringing the asset to the location and condition for use as intended.

## 9. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements for the understanding of this financial report.

	Note
Events occurring after the end of the reporting period	9.1
Initial application of Australian Accounting Standards	9.2
Future impact of Australian standards not yet operative	9.3
Key management personnel	9.4
Related party transactions	9.5
Affiliated and related bodies	9.6
Special purpose accounts	9.7
Remuneration of auditors	9.8
Services provided free of charge	9.9
Non-current assets classified as held for sale	9.10
Equity	9.11
Supplementary financial information	9.12
Indian Ocean Territories	9.13

### 9.1 Events occurring after the end of the reporting period

There were no material events occurring after 30 June 2023.

### 9.2 Initial application of Australian Accounting Standards

There were no new Australian Accounting Standards effective for the year 2022-23 that applied to the Department.

### 9.3 Future impact of Australian Accounting Standards not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 17	<b>Insurance Contracts</b> This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. It was amended by AASB 2022-8 to take effect for Not-For-Profit insurance contracts from 1 July 2026. The Department has not assessed the impact of the Standard.	1 Jul 2026
AASB 2020-1	<b>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</b> This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. There is no financial impact.	1 Jan 2024
AASB 2021-2	<b>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</b> This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures. There is no financial impact.	1 Jan 2023
AASB 2021-6	<b>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</b> This Standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements. There is no financial impact.	1 Jan 2023
AASB 2021-7C	<b>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</b> This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections. There is no financial impact.	1 Jan 2025
AASB 2022-5	<b>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</b> This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale. There is no financial impact.	1 Jan 2024
AASB 2022-6	<b>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</b> This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least 12 months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure. There is no financial impact.	1 Jan 2024
AASB 2022-7	<b>Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards</b> This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 Making Materiality Judgements. There is no financial impact.	1 Jan 2023

		Operative for reporting periods beginning on/after
AASB 2022-8	<b>Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments</b> This Standard amends: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 17; (h) AASB 119; (i) AASB 132; (j) AASB 136; (k) AASB 137; (l) AASB 138; (m) AASB 1057; and (n) AASB 1058, to permit public sector entities to continue applying AASB 4 and AASB 1023 to annual periods beginning on or after 1 January 2023 but before 1 July 2026. There is no financial impact.	1 Jan 2023
AASB 2022-9	<b>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</b> This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058. There is no financial impact.	1 Jan 2026
AASB 2022-10	<b>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</b> This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The financial impact has not been assessed.	1 Jan 2024

### 9.4 Key management personnel

The Department has determined that key management personnel include Ministers and senior officers of the Department. However, the Department is not obligated to compensate Ministers and therefore disclosures in relation to Ministers' compensation may be found in the Annual Report on State Finances.

Total compensation (total fees, salaries, superannuation, non-monetary and other benefits) for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2022-23	2021-22
\$500,001 - \$550,000	1	1
\$400,001 - \$450,000	-	1
\$350,001 - \$400,000	2	2
\$300,001 - \$350,000	1	1
\$250,001 - \$300,000	5	-
\$200,001 - \$250,000	7 <sup>(a)</sup>	15 <sup>(a)</sup>
\$150,001 - \$200,000	4 <sup>(a)</sup>	2 <sup>(a)</sup>
\$100,001 - \$150,000	1 <sup>(a)</sup>	-
\$50,001 - \$100,000	1 <sup>(a)</sup>	2 <sup>(a)</sup>
\$0 - \$50,000	2 <sup>(a)</sup>	2 <sup>(a)</sup>

	2022-23 \$'000	2021-22 \$'000
Short-term employee benefits	4,929	5,272
Post employment benefits	549	569
Other long-term benefits	139	94
<b>Total compensation of senior officers</b>	<b>5,617</b>	<b>5,935</b>

(a) Includes senior officers where period of service is less than 12 months.

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

## 9.5 Related party transactions

The Department is a wholly owned and controlled entity of the State of Western Australia. In conducting its activities, the Department is required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to the State.

Related parties of the Department include:

- all Ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies, included in the whole-of-government consolidated financial statements;
- associates and joint ventures that are included in the whole-of-government consolidated financial statements; and
- The Government Employees Superannuation Board (GESB).

### Significant transactions with government related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- income from State Government (note 4.1);
- equity contributions (note 9.11);
- insurance payments to the Insurance Commission of Western Australia and RiskCover Fund (note 3.3);
- GROH payments to the Department of Communities (note 3.1.1);
- superannuation contributions to GESB (Note 3.1.1);
- borrowings and repayments from/to WATC (note 7.1);
- building works, maintenance and leasing payments to the Department of Finance (note 3.3 and 5.2);
- land acquisition payments to the Department of Justice (note 5.1);
- services provided free of charge to other State government agencies (note 9.9);
- resources received free of charge from other State government agencies (note 4.1);
- student health services payments to the Department of Health (note 3.1.1);
- student transportation service payments to the Public Transport Authority (note 3.3);
- remuneration for services provided by the Auditor General (note 9.8); and
- other payments to the DPLH, Water Corporation, Mental Health Commission, and Western Australia Police Force (note 3.1.1, 3.2 and 3.3).

### Material transactions with related parties

During the reporting period, other than superannuation payments to GESB and general citizen transactions, there were no material related party transactions.

## 9.6 Affiliated and related bodies

The following are affiliated bodies that received operational support from the Department. They are not subject to operational control by the Department.

	2022-23 \$'000	2021-22 \$'000
Community kindergartens	4,686	4,335
Non-Government Schools Planning Advisory Panel	1	86
Non-Government Schools Registration Advisory Panel	-	1
Rural and Remote Education Advisory Council	9	10
School Curriculum and Standards Authority	38,567	36,545
Western Australian Higher Education Council	-	10
<b>Total Affiliated bodies</b>	<b>43,263</b>	<b>40,987</b>

The Department had nil related bodies during the financial year.

## 9.7 Special purpose accounts

### Teacher Registration Board of Western Australia Account

The purpose of this account is to hold funds received under section 115(3) of the *Teacher Registration Act 2012 (WA)* for the payment of costs and expenses incurred in the performance of the functions of the Teacher Registration Board of Western Australia (TRBWA).

The special purpose account was established pursuant to section 16(1)(b) of the *Financial Management Act 2006 (WA)*.

	2022-23 \$'000	2021-22 \$'000
Balance at start of period	8,556	8,880
Receipts	7,089	7,021
Payments	(5,747)	(7,345)
Balance at end of period	<b>9,898</b>	<b>8,556</b>

### Student Residential Colleges Fund

The Student Residential Colleges Fund is a Department special purpose account under the *Financial Management Act 2006 (WA)* section 16(1)(b).

	2022-23 \$'000	2021-22 \$'000
Balance at start of period	1,343	1,266
Receipts	21,584	18,581
Payments	(21,081)	(18,504)
Balance at end of period	<b>1,846</b>	<b>1,343</b>

## 9.7 Special purpose accounts (continued)

### Student scholarship accounts

The Department manages the following special purpose accounts in a trustee capacity. The funds are restricted in that they can only be used in accordance with the conditions of the accounts. These are not included in the Financial Statements.

Special Purpose Account	2022-23			2021-22			Balance at end of period \$
	Balance at start of period \$	Receipts \$	Payments \$	Balance at start of period \$	Receipts \$	Payments \$	
1 Olive A Lewis Scholarship	4,736	26,121	26,100	4,757	5,236	13,500	4,736
2 Scholarship - Council of War Service Land Settlers Association	1,072	21	-	1,093	1,068	4	1,072
3 John Henry Kendall	1,191	23	-	1,214	1,187	4	1,191
4 Margueretta Wilson Scholarship	3,339	64	-	3,403	3,327	12	3,339
5 Perth Girls Memorial Scholarship	55,872	1,069	6,000	50,941	69,627	245	55,872
6 Sir Thomas Coombe Scholarship	127,668	2,442	-	130,110	127,211	457	127,668
7 Margery Bennett Prize	1,435	27	-	1,462	1,430	5	1,435
8 W J Reid Memorial Prize	8,751	167	-	8,918	8,720	31	8,751
9 James and Rose Coombe Scholarships	250	19,501	19,500	251	250	17,700	250
10 Perth Boys Memorial Scholarship	4,980	95	1,000	4,075	7,962	18	4,980
11 Roy Grace English Scholarship	-	2,000	2,000	-	-	2,000	-
12 James A Heron Memorial Prize	10,448	200	-	10,648	11,408	40	10,448
13 Ernest Smith Memorial Prize for English	2,870	55	-	2,925	2,860	10	2,870
14 Bentley Senior High School Memorial Scholarship	14,494	277	1,000	13,771	15,440	54	14,494
15 Elaine Nora Walker Scholarships	92,223	1,764	10,000	83,987	95,883	340	92,223
16 William Samuel Bequest	1,530	28	100	1,458	1,624	6	1,530
17 Howard Porter Memorial Prize for Good Citizenship	2,263	42	100	2,205	2,355	8	2,263
18 Ian Bremner Memorial Scholarship	39,851	738	2,000	38,589	41,705	146	39,851
19 Catherine and Ernest Bennett Memorial Scholarship	28,907	546	1,000	28,453	29,800	107	28,907
20 Laurence Armstrong Scholarship	409,286	589,320	-	998,606	388,903	20,383	409,286
21 Rural Boarding Scholarship	24,233	464	-	24,697	24,146	87	24,233
<b>Totals</b>	<b>835,399</b>	<b>644,964</b>	<b>68,800</b>	<b>1,411,563</b>	<b>840,142</b>	<b>55,157</b>	<b>835,399</b>

### Purpose of special purpose accounts

#### 1. Olive A Lewis Scholarship Trust Account

To hold funds received from the Trustees of the Olive A Lewis Scholarship Trust pending payment of scholarships to students of ability whose further education might otherwise be restricted by virtue of financial need.

#### 2. Scholarship - Council of War Service Land Settlers Association Trust Account

To hold funds for the purpose of providing an annual prize and runner-up award for the students of residential agricultural schools.

#### 3. John Henry Kendall Trust Account

To hold and invest moneys bequeathed for the purpose of providing funds for the purchase and supply of books to the North Merredin Primary School library.

#### 4. Margueretta Wilson Scholarship Trust Account

To hold the foundation money for the purpose of making available an annual scholarship to a Year 9 student at Collie Senior High School.

#### 5. Perth Girls Memorial Scholarship Trust Account

To hold moneys for the purpose of awarding scholarships to a girl or girls attending a public secondary school in the metropolitan area.

#### 6. Sir Thomas Coombe Scholarship Trust Account

To hold the money bequeathed for the purpose of awarding scholarships to male students of ability who for financial reasons would otherwise be unable to carry on to attempt to achieve a Western Australian Certificate of Education.

#### 7. Margery Bennett Prize Trust Account

To hold moneys for the purpose of awarding a cash prize on a biennial rotation basis to an Aboriginal tertiary student in a teacher education program or an Aboriginal Education Worker in Western Australia.

#### 8. W J Reid Memorial Prize Trust Account

To hold and invest moneys donated for the purpose of awarding an annual prize to a student from Carine Senior High School who displays social maturity, confidence, poise, involvement in student and/or community affairs, and above average scholastic development.

## 9.7 Special purpose accounts (continued)

### 9. James and Rose Coombe Scholarship Trust Account

To hold and invest money bequeathed for the purpose of awarding cash prizes for public country school students who are in need of financial assistance to complete a high school education.

### 10. Perth Boys Memorial Scholarship Trust Account

To hold moneys for the purpose of awarding scholarships to a boy or boys attending a public secondary school in the metropolitan area.

### 11. Roy Grace English Scholarship Trust Account

To hold the foundation money for the purpose of making an annual cash award available to a student at the end of both Years 10 and 11 who is attending a public secondary school and who demonstrates exceptional ability in the area of English.

### 12. James A Heron Memorial Prize Trust Account

To hold the foundation money for the purpose of awarding a cash prize to a student residing in the Fremantle district who is proceeding to take a Western Australian Certificate of Education course at any recognised high school.

### 13. Ernest Smith Memorial Prize for English Trust Account

To hold and invest moneys donated for the purpose of awarding an annual prize to the best student in English at North Perth Primary School.

### 14. Bentley Senior High School Memorial Scholarship

To hold and invest moneys for the purpose of awarding scholarships based on academic merit to students of Kent Street Senior High School, Como Secondary College or Cannington Community College.

### 15. Elaine Nora Walker Scholarship Trust Fund

To hold and invest moneys bequeathed for the purpose of providing annual scholarships to assist one male and one female student to continue their education in an institution governed by the Department of Education.

### 16. William Samuel Bequest Trust Account

To hold and invest the bequest money for the purpose of awarding a boy from White Gum Valley Primary School a cash prize based on all-round efficiency in sport and school work.

### 17. Howard Porter Memorial Prize for Good Citizenship Trust Account

To hold the bequest money for the purpose of awarding an annual prize for good citizenship to a female student at White Gum Valley Primary School.

### 18. Ian Bremner Memorial Scholarship Trust Account

To hold moneys for the purpose of providing an annual scholarship to the most successful student at Cowaramup Primary School.

### 19. Catherine and Ernest Bennett Memorial Scholarship Trust Account

To hold moneys for the purpose of providing an annual scholarship to the successful Year 10 student who is continuing on with Year 11 studies at Lake Grace District High School.

### 20. Laurence Armstrong Scholarship Trust Account

To hold and manage funds for the purpose of funding scholarships for students of the Northam Senior High School in accordance with terms and conditions of the Laurence Armstrong Will.

### 21. Rural Boarding Scholarship

To hold security monies deposited by scholarship holders. On completion of a teaching qualification, the funds in the trust account will be refunded to the successful scholarship recipient.

## 9.8 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2022-23 \$'000	2021-22 \$'000
Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements and key performance indicators	680	635

These amounts are due and payable in the next financial year.

The expenses for the 2022-23 audit of the financial statements is included in Note 3.3 'Other Expenditures'.

## 9.9 Services provided free of charge

During the period the following services were provided to other agencies free of charge for functions outside the normal operations of the Department:

- Marketing and publications
- Delivery support systems - wide area network
- College management information systems support
- Accounting services
- Asset and building management services
- Industrial relations support
- Lease costs
- Outgoings
- School census information
- Administration support

	2022-23 \$'000	2021-22 \$'000
Department of Finance	21	21
Department of Health	1,193	1,098
South Regional TAFE	-	97
Western Australia Police Force	-	52
North Regional TAFE	-	1
Department of Communities	159	6
Department of Justice	2	2
Commissioner for Children and Young People	1	2
Office of the Inspector of Custodial Services	1	-
Trustees of the Public Education Endowment	15	14
School Curriculum and Standards Authority	38,567	36,545
	<b>39,959</b>	<b>37,838</b>

## 9.10 Non-current assets classified as held for sale

The following table represents a summary of assets held for sale:

	2022-23 \$'000	2021-22 \$'000
<u>Opening balance</u>		
Land and buildings	26,019	25,686
Write-down from cost to fair value less selling costs	-	-
	<b>26,019</b>	<b>25,686</b>
<u>Add: Assets reclassified as held for distribution</u>		
Land and buildings <sup>(a)</sup>	11	571
Write-down from cost to fair value less selling costs	-	-
	<b>11</b>	<b>571</b>
<u>Total assets classified as held for distribution</u>		
Land and buildings	26,030	26,257
Write-down from cost to fair value less selling costs	-	-
	<b>26,030</b>	<b>26,257</b>
<u>Less: Assets sold or distributed to owner</u>		
Land and buildings	23,042	238
Write-down from cost to fair value less selling costs	-	-
	<b>23,042</b>	<b>238</b>
<u>Closing balance</u>		
Land and buildings	2,988	26,019
Write-down from cost to fair value less selling costs	-	-
<b>Total non-current assets classified as assets held for sale at end of period</b>	<b>2,988</b>	<b>26,019</b>

(a) In 2022-23 land and buildings, surplus to the Department's requirements with a fair value of \$0.01 million (2021-22 \$0.57 million) comprising a small portion of land at Margaret River Senior High School was transferred to land and buildings held for distribution to owner.

Non-current assets (or disposal groups) held for sale/distribution to owner are recognised at the lower of carrying amount and fair value less costs to sell, and are disclosed separately from other assets in the Statement of Financial Position. Assets classified as held for distribution are not depreciated or amortised.

Non-current assets held for distribution comprise surplus Crown and freehold land 'held for sale' and buildings to be disposed of by the Department as a distribution to owner. All Crown land holdings are vested in the Department by the Government. The DPLH is the only agency with the power to sell Crown land. The Department transfers the Crown land and any attached buildings to DPLH when the land becomes available for sale.

The Department has the power to sell freehold land, however cannot retain revenues derived from the sale unless specifically approved for retention by the Treasurer.

## 9.11 Equity

	2022-23 \$'000	2021-22 \$'000
<b>Contributed equity</b>		
Balance at start of period	15,277,971	14,883,793
<u>Contributions by owners</u>		
Capital appropriation	474,952	357,345
Transfer of net assets from other agencies:		
Buildings from Department of Training and Workforce Development	-	192
Land from the Department of Communities	5,660	79
Land from the Western Australian Planning Commission	-	2,350
Land from the DPLH	-	29,500
	<b>5,660</b>	<b>32,121</b>
<u>Other contributions by owners</u>		
Royalties for Regions Fund	7,033	5,106
<b>Total contributions by owners</b>	<b>15,765,616</b>	<b>15,278,365</b>
<u>Distributions to owners</u>		
Transfer of net assets to Government:		
Crown land transferred to DPLH	(23,000)	(238)
Transfer of ICT intangibles asset to School Curriculum and Standards Authority	-	(156)
<b>Total distributions to owner</b>	<b>(23,000)</b>	<b>(394)</b>
<b>Total contributed equity at end of period</b>	<b>15,742,616</b>	<b>15,277,971</b>
<b>Reserves</b>		
<u>Asset revaluation surplus/(deficit)</u>		
Balance at start of period	1,748,999	316,038
Net revaluation increment/(decrement)		
Land	566,573	331,244
Buildings and land improvements	1,486,540	1,101,717
<b>Total net revaluation increment/(decrement)</b>	<b>2,053,113</b>	<b>1,432,961</b>
<b>Total asset revaluation surplus/(deficit) at end of period</b>	<b>3,802,112</b>	<b>1,748,999</b>
<b>Accumulated surplus</b>		
Balance at start of the year	(162,991)	(159,109)
Result for the period	96,392	(3,882)
<b>Total accumulated surplus at end of period</b>	<b>(66,599)</b>	<b>(162,991)</b>
<b>Total equity at end of the period</b>	<b>19,478,129</b>	<b>16,863,979</b>

## 9.12 Supplementary financial information

	2022-23 \$'000	2021-22 \$'000
<b>Write-offs</b>		
<u>Accounts Receivable</u>		
During the financial year, \$5,182,389 (2021-22: \$5,137,236) of Accounts Receivable was written off under the authority of:		
Accountable Authority	5,182	5,137
The Minister	-	-
The Treasurer	-	-
	<b>5,182</b>	<b>5,137</b>
<u>Asset Register</u>		
During the financial year, \$1,297,532 (2021-22: \$0) was written off the Department's asset register under the authority of:		
The Accountable Authority	1,298	-
The Minister	-	-
The Treasurer	-	-
	<b>1,298</b>	<b>-</b>
<b>Losses through theft, defaults and other causes</b>		
Losses of public money and other property through theft or default	48	114
Amounts recovered	-	-
	<b>48</b>	<b>114</b>

The dollar amount allocated to Losses of public money and other property through theft or default is an estimate as some of the cases are still under investigation and/or the actual loss incurred is not able to be quantified.

## 9.13 Indian Ocean Territories

	2022-23 \$'000	2021-22 \$'000
<u>Reconciliation of Australian Government funds received and expended for the Indian Ocean Territories</u>		
<b>Balance at start of period</b>	1,922	1,427
Receipts	14,809	16,352
Payments	(17,356)	(15,857)
<b>Balance at end of period</b>	<b>(625)</b>	<b>1,922</b>

The 2022-23 balance at the end of the period will be offset by Commonwealth funding due in the next financial year.

## 10. Explanatory statements

This section explains variations in the financial performance of the Department against the original budget presented to Parliament. The Department's budget presented to Parliament is not necessarily classified consistently with actual results prepared in accordance with Australian Accounting Standards. Whilst recognition and measurement changes of the original budget is not required under AASB 1055 Budgetary Reporting, the Department reclassifies budget lines so that they are comparable with actual results.

	Note
Explanatory statement for controlled operations	<b>10.1</b>
Explanatory statement for administered items	<b>10.2</b>

### 10.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

- Estimate and actuals for the current year
  - Total Cost of Services of the estimate for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. \$58.93 million being 1% of \$5,892.76 million), and
  - Total Assets of the estimate for the Statement of Financial Position (i.e. \$209.37 million being 1% of \$20,937.16 million).
- Actual results for the current year and prior year actual
  - Total Cost of Services for the previous year for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. \$58.22 million being 1% of \$5,822.48 million), and
  - Total Assets for the previous year for the Statement of Financial Position (i.e. \$188.04 million being 1% of \$18,803.70 million).

## 10.1.1 Statement of comprehensive income variances

	Estimate 2022-23 \$'000	Actual 2022-23 \$'000	Actual 2021-22 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2023		
				\$'000	%	Note	\$'000	%	Note
<b>COST OF SERVICES</b>									
<b>Expenses</b>									
Employee benefits expense	4,490,683	4,859,279	4,474,829	368,596	8%		384,450	9%	
Supplies and services	1,014,245	1,072,645	983,222	58,400	6%		89,423	9%	
Depreciation and amortisation expense	300,264	261,755	268,526	(38,509)	(13%)		(6,771)	(3%)	
Accommodation expenses	15,915	20,335	17,366	4,420	28%		2,969	17%	
Grants and subsidies	30,044	40,175	34,261	10,131	34%		5,914	17%	
Finance costs	33,482	48,578	34,929	15,096	45%		13,649	39%	
Other expenses	8,125	8,173	9,343	48	1%		(1,170)	(13%)	
<b>Total cost of services</b>	<b>5,892,758</b>	<b>6,310,940</b>	<b>5,822,476</b>	<b>418,182</b>	<b>7%</b>		<b>488,464</b>	<b>8%</b>	
<b>Income</b>									
<b>Revenue</b>									
User contributions, charges and fees	142,168	125,373	119,261	(16,795)	(12%)		6,112	5%	
Other revenue	96,392	106,758	104,431	10,366	11%		2,327	2%	
Australian Government grants and contributions	1,187,747	1,226,566	1,140,176	38,819	3%		86,390	8%	
Interest revenue	20,344	18,845	20,102	(1,499)	(7%)		(1,257)	(6%)	
<b>Total Revenue</b>	<b>1,446,651</b>	<b>1,477,542</b>	<b>1,383,970</b>	<b>30,891</b>	<b>2%</b>		<b>93,572</b>	<b>7%</b>	
<b>Total income other than income from State Government</b>	<b>1,446,651</b>	<b>1,477,542</b>	<b>1,383,970</b>	<b>30,891</b>	<b>2%</b>		<b>93,572</b>	<b>7%</b>	
<b>NET COST OF SERVICES</b>	<b>4,446,107</b>	<b>4,833,398</b>	<b>4,438,506</b>	<b>387,291</b>	<b>9%</b>		<b>394,892</b>	<b>9%</b>	
<b>Income from State Government</b>									
Service appropriation	4,430,976	4,858,771	4,375,333	427,795	10%	1	483,438	11%	A
Income from other public sector entities	16,238	27,365	16,204	11,127	69%		11,161	69%	
Resources received free of charge	15,597	16,558	14,947	961	6%		1,611	11%	
Royalties for Regions Fund	29,645	27,096	28,140	(2,549)	(9%)		(1,044)	(4%)	
<b>Total income from State Government</b>	<b>4,492,456</b>	<b>4,929,790</b>	<b>4,434,624</b>	<b>437,334</b>	<b>10%</b>		<b>495,166</b>	<b>11%</b>	
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>46,349</b>	<b>96,392</b>	<b>(3,882)</b>	<b>50,043</b>	<b>108%</b>		<b>100,274</b>	<b>(2583%)</b>	
<b>OTHER COMPREHENSIVE INCOME</b>									
<b>Items not reclassified subsequently to profit or loss</b>									
Changes in asset revaluation surplus	-	2,053,113	1,432,961	2,053,113	100%	2	620,152	43%	B
<b>Total other comprehensive income</b>	<b>-</b>	<b>2,053,113</b>	<b>1,432,961</b>	<b>2,053,113</b>	<b>100%</b>		<b>620,152</b>	<b>43%</b>	
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>46,349</b>	<b>2,149,505</b>	<b>1,429,079</b>	<b>2,103,156</b>	<b>4,538%</b>		<b>720,426</b>	<b>(50%)</b>	



## 10.1.2 Statement of financial position variances

	Estimate 2022-23 \$'000	Actual 2022-23 \$'000	Actual 2021-22 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2023		
				\$'000	%	Note	\$'000	%	Note
<b>ASSETS</b>									
<b>Current Assets</b>									
Cash and cash equivalents	553,405	514,977	513,463	(38,428)	(7%)		1,514	0%	
Restricted cash and cash equivalents	10,094	44,794	39,196	34,700	344%		5,598	14%	
Amounts receivable for services	20,003	22,397	26,623	2,394	12%		(4,226)	(16%)	
Inventories	7,552	9,250	8,590	1,698	22%		660	8%	
Receivables	82,853	96,633	94,567	13,780	17%		2,066	2%	
Other current assets	21,060	27,944	23,518	6,884	33%		4,426	19%	
Non-current assets classified as assets held for sale	-	2,988	26,019	2,988	100%		(23,031)	(89%)	
<b>Total Current Assets</b>	<b>694,967</b>	<b>718,983</b>	<b>731,976</b>	<b>24,016</b>	<b>3%</b>		<b>(12,993)</b>	<b>(2%)</b>	
<b>Non-Current Assets</b>									
Restricted cash and cash equivalents	106,191	108,253	91,131	2,062	2%		17,122	19%	
Receivables	352,898	331,569	327,797	(21,329)	(6%)		3,772	1%	
Amounts receivable for services	3,906,704	3,902,834	3,611,673	(3,870)	(0%)		291,161	8%	
Property, plant and equipment	15,500,518	16,005,491	13,648,921	504,973	3%		2,356,570	17% C	
Service concession assets	28,114	37,684	31,539	9,570	100%		6,145	19%	
Right-of-use assets	343,635	375,808	360,664	32,173	9%		15,144	4%	
Intangible assets	4,130	-	1	(4,130)	(100%)		(1)	(100%)	
<b>Total Non-Current Assets</b>	<b>20,242,190</b>	<b>20,761,639</b>	<b>18,071,726</b>	<b>519,449</b>	<b>3%</b>		<b>2,689,913</b>	<b>15%</b>	
<b>TOTAL ASSETS</b>	<b>20,937,157</b>	<b>21,480,622</b>	<b>18,803,702</b>	<b>543,465</b>	<b>3%</b>		<b>2,676,920</b>	<b>14%</b>	
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Payables	174,665	170,564	183,123	(4,101)	(2%)		(12,559)	(7%)	
Borrowings	43,169	41,364	39,436	(1,805)	(4%)		1,928	5%	
Lease liabilities	26,032	34,952	39,826	8,920	34%		(4,874)	(12%)	
Employee related provisions	722,993	716,458	686,432	(6,535)	(1%)		30,026	4%	
Other provisions	-	4,212	8,220	4,212	100%		(4,008)	(49%)	
Other current liabilities	11,955	45,975	38,702	34,020	285%		7,273	19%	
<b>Total Current Liabilities</b>	<b>978,814</b>	<b>1,013,525</b>	<b>995,739</b>	<b>34,711</b>	<b>4%</b>		<b>17,786</b>	<b>2%</b>	
<b>Non-Current Liabilities</b>									
Payables	1,562	2,635	2,071	1,073	69%		564	27%	
Borrowings	371,463	356,645	349,132	(14,818)	(4%)		7,513	2%	
Lease liabilities	351,902	361,529	342,291	9,627	3%		19,238	6%	
Employee related provisions	260,225	264,404	246,810	4,179	2%		17,594	7%	
Other provisions	3,391	3,755	3,680	364	11%		75	2%	
Other non-current liabilities	1,257	-	-	(1,257)	(100%)		-	0%	
<b>Total Non-Current Liabilities</b>	<b>989,800</b>	<b>988,968</b>	<b>943,984</b>	<b>(832)</b>	<b>(0%)</b>		<b>44,984</b>	<b>5%</b>	
<b>TOTAL LIABILITIES</b>	<b>1,968,614</b>	<b>2,002,493</b>	<b>1,939,723</b>	<b>33,879</b>	<b>2%</b>		<b>62,770</b>	<b>3%</b>	
<b>NET ASSETS</b>	<b>18,968,543</b>	<b>19,478,129</b>	<b>16,863,979</b>	<b>509,586</b>	<b>3%</b>		<b>2,614,150</b>	<b>16%</b>	
<b>EQUITY</b>									
Contributed equity	15,756,728	15,742,616	15,277,971	(14,112)	(0%)		464,645	3%	
Reserves	3,268,433	3,802,112	1,748,999	533,679	16%	3	2,053,113	117% D	
Accumulated surplus/(deficit)	(56,618)	(66,599)	(162,991)	(9,981)	18%		96,392	(59%)	
<b>TOTAL EQUITY</b>	<b>18,968,543</b>	<b>19,478,129</b>	<b>16,863,979</b>	<b>509,586</b>	<b>3%</b>		<b>2,614,150</b>	<b>16%</b>	

## 10.1.3 Statement of cash flows variances

	Estimate 2022-23 \$'000	Actual 2022-23 \$'000	Actual 2021-22 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2023		
				\$'000	%	Note	\$'000	%	Note
<b>CASH FLOWS FROM STATE GOVERNMENT</b>									
Service Appropriation	4,115,942	4,549,307	4,064,907	433,365	11%	4	484,400	12%	E
Capital Contribution	506,502	474,952	357,345	(31,550)	(6%)		117,607	33%	F
Holding Account Draw Downs	26,623	22,529	10,026	(4,094)	(15%)		12,503	125%	
Royalties for Regions Fund	47,790	34,129	33,246	(13,661)	(29%)		883	3%	
Funds from other public sector entities	16,238	28,291	12,656	12,053	74%		15,635	124%	
<b>Net cash provided by State Government</b>	<b>4,713,095</b>	<b>5,109,208</b>	<b>4,478,180</b>	<b>396,113</b>	<b>8%</b>		<b>631,028</b>	<b>14%</b>	
Utilised as follows:									
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>									
<b>Payments</b>									
Employees benefits	(4,457,249)	(4,835,512)	(4,398,217)	(378,263)	8%		(437,295)	10%	G
Supplies and services	(998,647)	(1,054,902)	(965,483)	(56,255)	6%		(89,419)	9%	
Accommodation expenses	(15,915)	(19,197)	(18,339)	(3,282)	21%		(858)	5%	
Grants and subsidies	(30,044)	(41,183)	(32,557)	(11,139)	37%		(8,626)	26%	
Finance costs	(33,482)	(33,847)	(32,419)	(365)	1%		(1,428)	4%	
GST payments on purchases	(151,159)	(158,812)	(145,635)	(7,653)	5%		(13,177)	9%	
Loans advanced to non-government schools	(57,100)	(48,408)	(49,852)	8,692	(15%)		1,444	(3%)	
Other payments	-	(234)	(294)	(234)	(100%)		60	(20%)	
<b>Receipts</b>									
User contributions, charges and fees	138,597	121,321	108,981	(17,276)	(12%)		12,340	11%	
Australian Governments grants and contributions	1,183,446	1,221,487	1,153,525	38,041	3%		67,962	6%	
Interest received	17,325	18,278	10,423	953	6%		7,855	75%	
GST receipts on revenue	-	5,406	5,041	5,406	100%		365	7%	
GST receipts from taxation authority	151,060	152,881	136,801	1,821	1%		16,080	12%	
Repayments of loans by non-government schools	40,505	38,967	41,980	(1,538)	(4%)		(3,013)	(7%)	
Other receipts	96,397	99,114	103,648	2,717	3%		(4,534)	(4%)	
<b>Net cash used in operating activities</b>	<b>(4,116,266)</b>	<b>(4,534,641)</b>	<b>(4,082,397)</b>	<b>(418,375)</b>	<b>10%</b>		<b>(452,244)</b>	<b>11%</b>	
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>									
<b>Payments</b>									
Purchase of non-current assets	(595,018)	(513,419)	(430,850)	81,599	(14%)	5	(82,569)	19%	H
<b>Receipts</b>									
Receipts from sale of non-current physical assets	-	411	398	411	100%		13	3%	
<b>Net cash used in investing activities</b>	<b>(595,018)</b>	<b>(513,008)</b>	<b>(430,452)</b>	<b>82,010</b>	<b>(14%)</b>		<b>(82,556)</b>	<b>19%</b>	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>									
<b>Payments</b>									
Payment lease liabilities	(37,521)	(46,766)	(42,887)	(9,245)	25%		(3,879)	9%	
Repayment of borrowings	(77,307)	(38,967)	(41,980)	38,340	(50%)		3,013	(7%)	
<b>Receipts</b>									
Proceeds from borrowings	93,902	48,408	49,852	(45,494)	(48%)		(1,444)	(3%)	
<b>Net cash used in financing activities</b>	<b>(20,926)</b>	<b>(37,325)</b>	<b>(35,015)</b>	<b>(16,399)</b>	<b>78%</b>		<b>(2,310)</b>	<b>7%</b>	
Net increase/(decrease) in cash and cash equivalents	(19,115)	24,234	(69,684)	43,349	(227%)		93,918	(135%)	
Cash and cash equivalents at the beginning of the period	688,805	643,790	713,474	(45,015)	(7%)		(69,684)	(10%)	
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>669,690</b>	<b>668,024</b>	<b>643,790</b>	<b>(1,666)</b>	<b>(0%)</b>		<b>24,234</b>	<b>4%</b>	

### 10.1.4 Major Variance Narratives

#### Variations between estimate and actual

##### Statement of Comprehensive Income

- 1 Additional service appropriations were approved during 2022-23, primarily due to the increase in the employee benefits expense resulting from the public sector wages policy and the cost of living payment made to employees in 2023. As a result, the 2022-23 Actual was higher than the 2022-23 Estimate and the 2021-22 Actual.
- 2 2022-23 Actual was higher than 2022-23 Estimate and 2021-22 Actual due to the \$2.05 billion increase in the valuation of land, land improvements and buildings following a comprehensive revaluation of these assets in 2022-23.

##### Statement of Financial Position

- 3 Refer to 2.

##### Statement of Cash Flows

- 4 Refer to 1.
- 5 Purchases of non-current assets was \$81.6 million (14%) lower than the 2022-23 Estimate mainly due to approved adjustments to the timing of major capital works projects in the Department's Asset Investment Program during 2022-23.

#### Variations between actual results for 2022-23 and 2021-22

##### Statement of Comprehensive Income

- A Refer to 1.

- B Refer to 2.

##### Statement of Financial Position

- C Property, plant and equipment was \$2.36 billion (17%) higher than the 2021-22 Actual primarily due to the \$2.05 billion increase in the valuation of land, land improvements and buildings following a comprehensive revaluation of these assets in 2022-23 and \$145.1 million in additional capital works in progress at June 2023.

- D Refer to 2.

##### Statement of Cash Flows

- E Refer to 1.

- F The 2022-23 Actual capital contribution was \$117.6 million (or 33%) higher than the 2021-22 Actual due to an increased investment required to address critical infrastructure issues across educational facilities and to meet demand pressures through the:
  - establishment of new primary schools,
  - provision of additional transportable classrooms, and the
  - construction of additional accommodation at school sites.

- G Refer to 1.

- H Purchases of non-current assets were \$82.6 million (19%) higher than the 2021-22 Actual as a result of an increased investment in the Department's Asset Investment Program to meet future enrolment growth and upgrades to improve public education facilities across Western Australia.

### 10.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actuals for the current year
  - Total Administered Income of the estimate (i.e. \$4.42 million being 1% of \$442.30 million).
2. Actual results for the current year and prior year actual
  - Total Administered Income for the previous year (i.e. \$5.10 million being 1% of \$510.01 million).

	Estimate 2022-23 \$'000	Actual 2022-23 \$'000	Actual 2021-22 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2023		
	\$'000	%	Note	\$'000	%	Note	\$'000	%	Note
<b>Income</b>									
Service appropriation	442,304	449,088	452,329	6,784	2%		(3,241)	(1%)	
Resources received free of charge	-	70,169	57,683	70,169	100%	1	12,486	22%	A
<b>Total administered income</b>	<b>442,304</b>	<b>519,257</b>	<b>510,012</b>	<b>76,953</b>	<b>17%</b>		<b>9,245</b>	<b>2%</b>	
<b>Expenses</b>									
Grants to charitable and public bodies, and communities	433,942	440,939	443,526	6,997	2%		(2,587)	(1%)	
Resources distributed free of charge	-	70,169	57,683	70,169	100%	2	12,486	22%	B
Superannuation – higher education institutions	3,500	2,632	2,707	(868)	(25%)		(75)	(3%)	
Schools of Special Educational Needs: Medical and Mental Health and Sensory	4,862	5,529	5,337	667	14%		192	4%	
<b>Total administered expenses</b>	<b>442,304</b>	<b>519,269</b>	<b>509,253</b>	<b>76,965</b>	<b>17%</b>		<b>10,016</b>	<b>2%</b>	

#### Major Variance Narratives

##### 1 and A, 2 and B

Administered resources received free of charge was \$70.17 million (100%) higher than the 2022-23 Estimate and \$12.49 million higher than the 2021-22 Actual due to the recognition of the value of rapid antigen test kits distributed to public and non-government schools and other educational facilities in the Western Australian community during 2022-23. The rapid antigen test kits were supplied by the Department of Health (\$69.41 million) and the Department of Finance (\$0.76 million) as part of public health measures implemented by the State Government in response to the COVID-19 pandemic.

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'Primary' denotes Kindergarten to Year 6 and 'Secondary' spans Years 7 to 12 unless specified otherwise.

## 1. Student enrolment

**Table A1: Students at Western Australian schools by sector 2019 to 2023<sup>(a)</sup>**

Year	Public schools	Non-government schools	Total
2019	311,199	148,836	460,035
2020	317,368	149,949	467,317
2021	319,574	154,154	473,728
2022	318,332	157,864	476,196
2023	322,294	162,556	484,850

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens and non-government schools include independent preschools.

Source: System and School Performance

**Table A2: Schools and students in Western Australia by sector and subgroup 2023<sup>(a)(b)</sup>**

Sector	Schools	Students			
		All	Female	Male	Aboriginal
Public	830	322,294	154,760	167,269	28,755
Non-government	314	162,556	81,731	80,748	6,099
<b>Total</b>	<b>1,144</b>	<b>484,850</b>	<b>236,491</b>	<b>248,017</b>	<b>34,854</b>

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens.

(b) All includes gender category 'Other'.

Source: System and School Performance

**Table A3: Students at Western Australian schools by year level and sector 2023<sup>(a)</sup>**

Year level	Public schools	Non-government schools	Total
Pre-Kindergarten	–	1,985	1,985
Kindergarten	23,242	8,753	31,995
Pre-primary	25,694	9,050	34,744
Year 1	26,425	9,383	35,808
Year 2	26,941	9,679	36,620
Year 3	25,955	9,733	35,688
Year 4	25,880	10,172	36,052
Year 5	25,574	10,570	36,144
Year 6	24,735	10,838	35,573
Year 7	20,550	14,937	35,487
Year 8	20,556	14,604	35,160
Year 9	20,724	14,020	34,744
Year 10	21,111	13,846	34,957
Year 11	19,380	13,483	32,863
Year 12	15,496	11,503	26,999
<b>Primary total</b>	<b>204,446</b>	<b>80,163</b>	<b>284,609</b>
<b>Secondary total</b>	<b>117,848</b>	<b>82,393</b>	<b>200,241</b>
<b>Grand total</b>	<b>322,294</b>	<b>162,556</b>	<b>484,850</b>

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens. Totals include ungraded students.

Source: System and School Performance

**Table A4: Students at Western Australian public schools by level of education and subgroup 2023<sup>(a)(b)</sup>**

Level of education	All	Female	Male	Aboriginal
Primary	204,446	98,371	106,042	18,154
Secondary	117,848	56,389	61,227	10,601
<b>Total</b>	<b>322,294</b>	<b>154,760</b>	<b>167,269</b>	<b>28,755</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) All includes gender category 'Other'.

Source: System and School Performance

**Table A5: Western Australian public schools and students by school type and level of education 2023<sup>(a)</sup>**

School type	Schools	Students		Total
		Primary	Secondary	
Community kindergarten	18	489	0	489
Primary <sup>(b)</sup>	574	191,015	560	191,575
District high	53	7,268	4,028	11,296
Kindergarten–Year 12 <sup>(c)</sup>	6	1,946	1,925	3,871
Secondary	113	0	109,512	109,512
Education support <sup>(d)</sup>	64	3,630	1,815	5,445
Specialist services <sup>(e)</sup>	2	98	8	106
<b>Total</b>	<b>830</b>	<b>204,446</b>	<b>117,848</b>	<b>322,294</b>

(a) Semester 1 student census. Primary and full-time secondary students.

(b) Includes schools of the air and remote community schools.

(c) Includes School of Isolated and Distance Education.

(d) Includes language development school and centres.

(e) Comprises School of Special Educational Needs: Behaviour and Engagement and School of Special Educational Needs: Sensory.

Source: System and School Performance

**Table A6: Students at Western Australian public schools by year level 2019 to 2023<sup>(a)</sup>**

Year level	2019	2020	2021	2022	2023
Kindergarten	24,397	25,060	24,263	23,661	23,242
Pre-primary	25,839	25,785	26,535	25,654	25,694
Year 1	26,075	26,130	25,909	26,538	26,425
Year 2	25,417	26,197	26,018	25,744	26,941
Year 3	25,344	25,427	26,049	25,786	25,955
Year 4	24,985	25,288	25,095	25,618	25,880
Year 5	24,351	24,777	24,899	24,602	25,574
Year 6	24,644	24,227	24,503	24,597	24,735
Year 7	20,824	21,594	20,892	20,330	20,550
Year 8	19,612	20,854	21,413	20,696	20,556
Year 9	18,702	19,663	20,655	21,111	20,724
Year 10	17,923	18,760	19,548	20,289	21,111
Year 11	17,839	18,288	18,286	18,363	19,380
Year 12	15,159	15,235	15,470	15,272	15,496
<b>Primary total</b>	<b>201,052</b>	<b>202,891</b>	<b>203,271</b>	<b>202,200</b>	<b>204,446</b>
<b>Secondary total</b>	<b>110,147</b>	<b>114,477</b>	<b>116,303</b>	<b>116,132</b>	<b>117,848</b>
<b>Grand total</b>	<b>311,199</b>	<b>317,368</b>	<b>319,574</b>	<b>318,332</b>	<b>322,294</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

Totals include ungraded students.

Source: System and School Performance

**Table A7: Proportion (%) of students by geolocation of Western Australian public schools by level of education 2023<sup>(a)(b)</sup>**

Geolocation <sup>(c)</sup>	Primary	Secondary	All
Metropolitan	77.6	77.1	77.4
Inner regional	8.1	8.8	8.3
Outer regional	6.9	7.7	7.2
Remote	4.7	3.9	4.4
Very remote	2.8	2.4	2.7

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Percentages may not add to 100% due to rounding.

(c) Australian Bureau of Statistics Australian Statistical Geography Standard, based on location of students' schools.

Source: System and School Performance

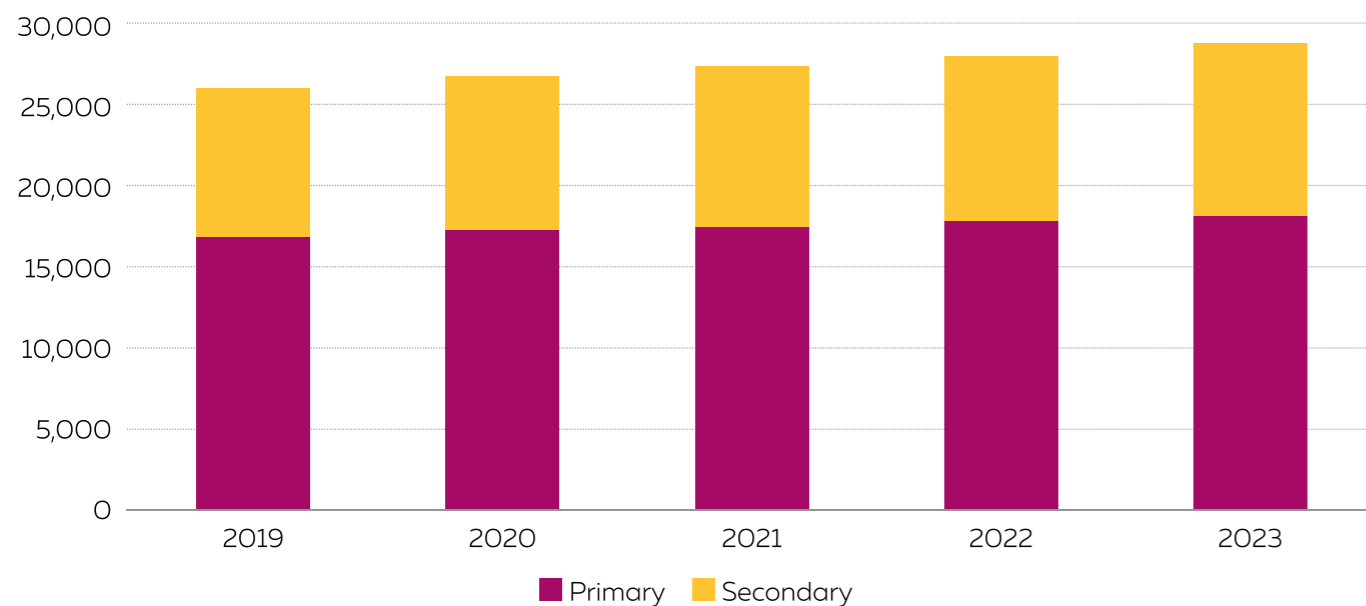
**Table A8: Western Australian public schools and students by education region and level of education 2023<sup>(a)</sup>**

Education region	Schools	Students		Total
		Primary	Secondary	
<b>Metropolitan</b>				
North Metropolitan	253	75,656	43,247	118,903
South Metropolitan	272	85,695	48,370	134,065
<b>Total</b>	<b>525</b>	<b>161,351</b>	<b>91,617</b>	<b>252,968</b>
<b>Country<sup>(b)</sup></b>				
Goldfields	38	5,372	2,713	8,085
Kimberley	23	3,271	1,979	5,250
Midwest	46	4,900	2,846	7,746
Pilbara	29	6,547	3,117	9,664
Southwest	100	17,602	12,319	29,921
Wheatbelt	69	5,403	3,257	8,660
<b>Total</b>	<b>305</b>	<b>43,095</b>	<b>26,231</b>	<b>69,326</b>
<b>Grand total</b>	<b>830</b>	<b>204,446</b>	<b>117,848</b>	<b>322,294</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Defined as all non-metropolitan education regions.

Source: System and School Performance

**Figure A1: Aboriginal students at Western Australian public schools by level of education 2019 to 2023<sup>(a)</sup>**

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

Source: System and School Performance

**Table A9: Aboriginal students at Western Australian public schools by year level 2019 to 2023<sup>(a)</sup>**

Year level	2019	2020	2021	2022	2023
Kindergarten	1,800	1,897	1,893	1,908	1,873
Pre-primary	2,137	2,151	2,224	2,271	2,290
Year 1	2,181	2,234	2,242	2,328	2,401
Year 2	2,139	2,240	2,280	2,274	2,395
Year 3	2,192	2,173	2,267	2,308	2,313
Year 4	2,125	2,218	2,201	2,277	2,340
Year 5	2,169	2,129	2,226	2,185	2,311
Year 6	2,144	2,208	2,131	2,244	2,231
Year 7	1,975	1,979	2,003	1,912	2,043
Year 8	1,858	1,958	1,994	2,074	1,967
Year 9	1,637	1,789	1,886	1,923	2,036
Year 10	1,390	1,549	1,735	1,822	1,935
Year 11	1,362	1,245	1,371	1,443	1,567
Year 12	893	918	877	974	1,053
<b>Primary total</b>	<b>16,887</b>	<b>17,250</b>	<b>17,464</b>	<b>17,795</b>	<b>18,154</b>
<b>Secondary total</b>	<b>9,115</b>	<b>9,438</b>	<b>9,866</b>	<b>10,148</b>	<b>10,601</b>
<b>Grand total</b>	<b>26,002</b>	<b>26,688</b>	<b>27,330</b>	<b>27,943</b>	<b>28,755</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

Totals include ungraded students.

Source: System and School Performance

**Table A10: Aboriginal students at Western Australian public schools by education region 2023<sup>(a)</sup>**

Education region	Aboriginal	All	Aboriginal students as % of all public school students
<b>Metropolitan</b>			
North Metropolitan	5,634	118,903	4.7
South Metropolitan	8,458	134,065	6.3
<b>Total</b>	<b>14,092</b>	<b>252,968</b>	<b>5.6</b>
<b>Country<sup>(b)</sup></b>			
Goldfields	1,932	8,085	23.9
Kimberley	3,255	5,250	62
Midwest	2,528	7,746	32.6
Pilbara	2,929	9,664	30.3
Southwest	2,485	29,921	8.3
Wheatbelt	1,534	8,660	17.7
<b>Total</b>	<b>14,663</b>	<b>69,326</b>	<b>21.2</b>
<b>Grand total</b>	<b>28,755</b>	<b>322,294</b>	<b>8.9</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Defined as all non-metropolitan education regions.

Source: System and School Performance

**Table A11: Students registered to receive home education 2019 to 2023<sup>(a)(b)</sup>**

2019	2020	2021	2022	2023
3,720	4,116	4,562	6,151	6,466

(a) Under the *School Education Act 1999* (WA), we are responsible for regulation of home education, including evaluation of home education programs and educational progress of students.

(b) As at March.

Source: Schools division

**Table A12: Western Australian non-government schools and students by school type and level of education 2023<sup>(a)(b)</sup>**

School type	Schools	Students		
		Primary	Secondary	Total
Primary	140	39,400	0	39,400
Primary-secondary	127	40,763	55,198	95,961
Secondary	47	0	27,195	27,195
<b>Total</b>	<b>314</b>	<b>80,163</b>	<b>82,393</b>	<b>162,556</b>

(a) Semester 1 student census. Primary and full-time secondary students.

(b) Primary includes pre-Kindergarten students at non-government schools.

Source: System and School Performance

**Table A13: Non-government schools and students by religious affiliation of school 2022 and 2023<sup>(a)</sup>**

Religious affiliation	Schools		Students	
	2022	2023	2022	2023
No religious affiliation	56	55	8,251	8,682
<b>Total religious affiliation</b>	<b>257</b>	<b>259</b>	<b>149,613</b>	<b>153,874</b>
Anglican	19	19	23,270	23,944
Baptist	14	14	11,736	12,168
Catholic	164	165	80,998	82,250
Seventh Day Adventist	5	5	698	738
Uniting Church	8	8	8,423	8,945
Various other	47	48	24,488	25,829
<b>Grand total</b>	<b>313</b>	<b>314</b>	<b>157,864</b>	<b>162,556</b>

(a) Semester 1 student census. Primary and full-time secondary students.  
Source: System and School Performance

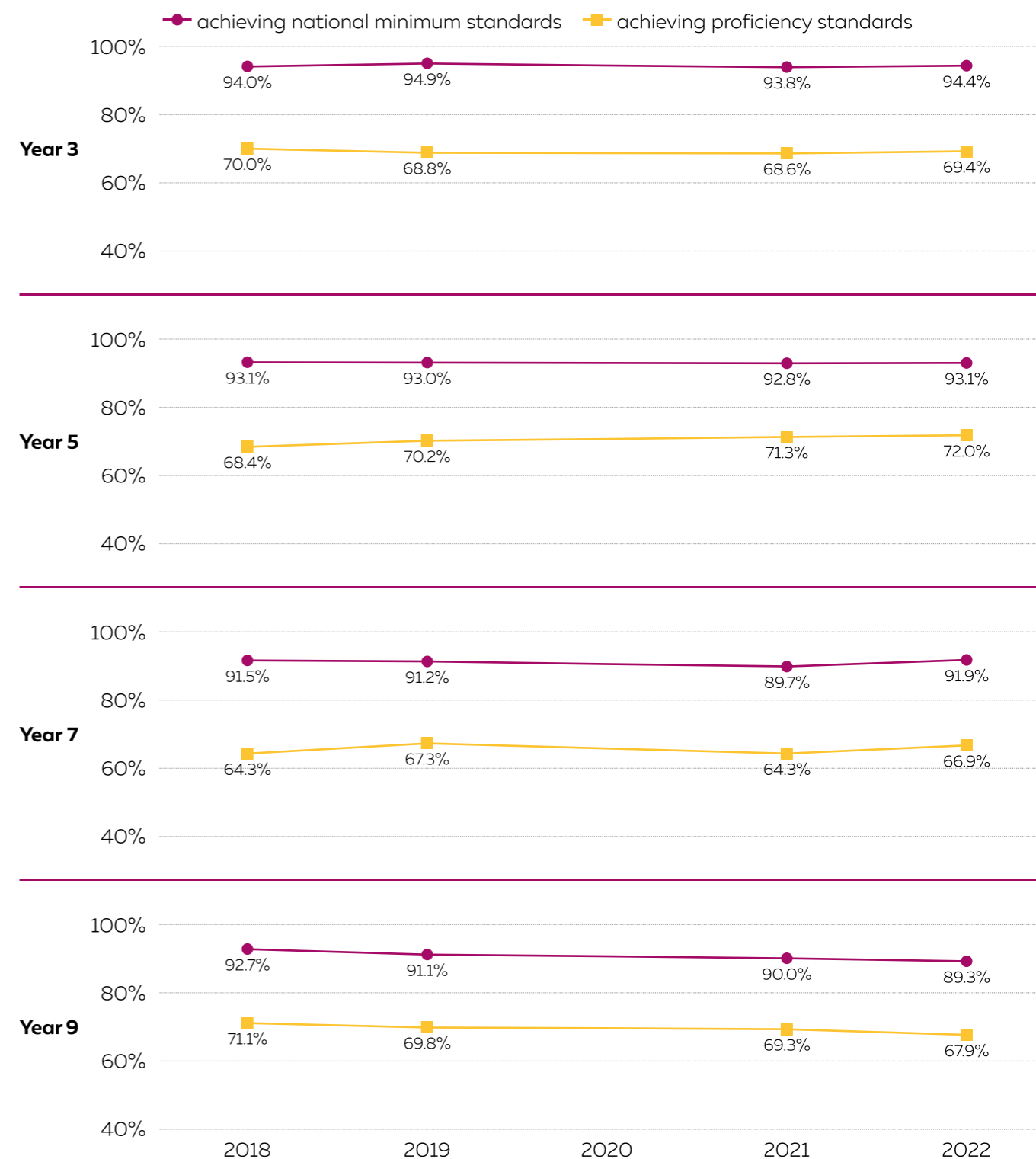
**Table A14: Students at Western Australian residential colleges 2019 to 2023<sup>(a)</sup>**

College	2019	2020	2021	2022	2023
Albany	66	67	71	86	74
Broome	81	75	58	43	47
City Beach	56	45	47	44	47
Esperance	83	80	80	63	64
Geraldton	62	49	53	82	89
Merredin	37	37	39	32	34
Moora	26	37	42	36	30
Narrogin	93	83	68	55	42
Northam	9	14	21	23	21
<b>Total</b>	<b>513</b>	<b>487</b>	<b>479</b>	<b>464</b>	<b>448</b>

(a) Semester 1 student census.  
Source: Public Schools Planning

## 2. NAPLAN results

**Figure A2: Percentage of Western Australian public school students achieving standards in NAPLAN Reading by year level, 2018 to 2022<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance



**Figure A3: Percentage of Western Australian public school students achieving standards in NAPLAN Numeracy by year level, 2018 to 2022<sup>(a)</sup>**



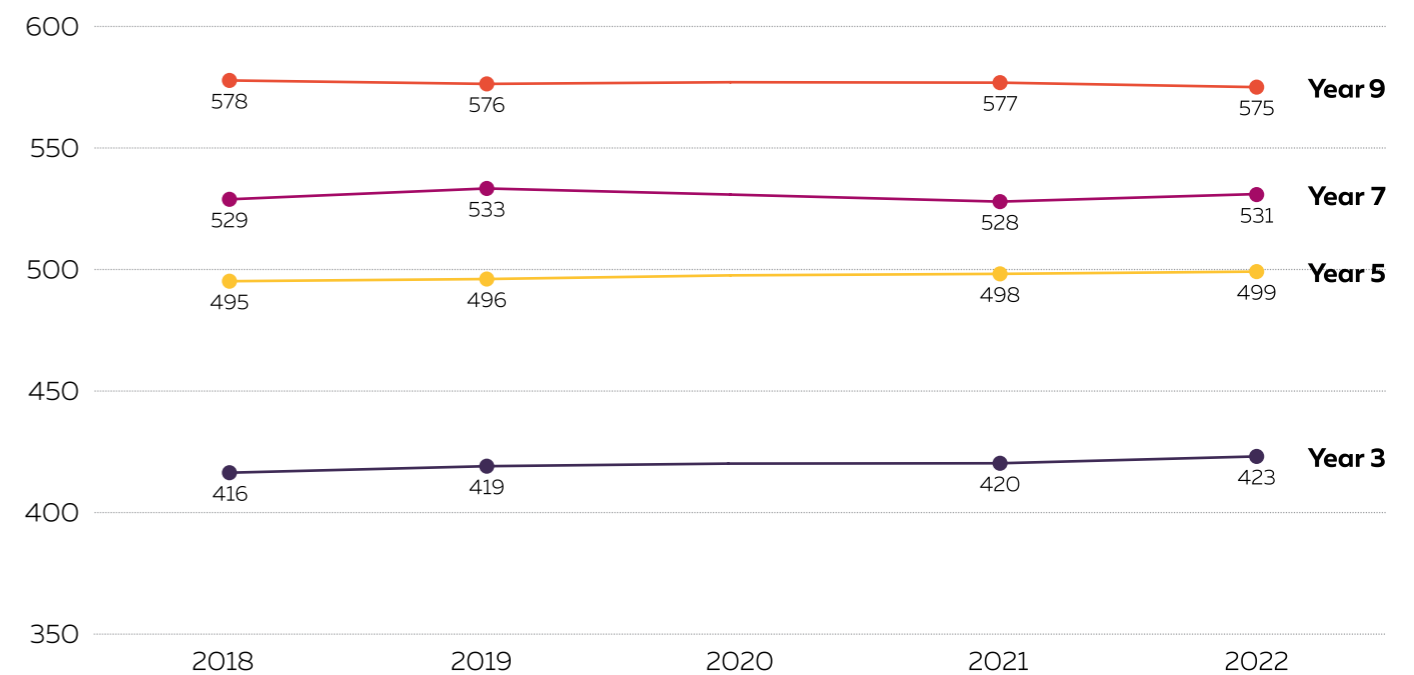
(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

**Table A15: Percentage of Western Australian public school students achieving the national minimum standards in NAPLAN by year level 2022**

Assessment	Year 3	Year 5	Year 7	Year 9
Reading	94.4	93.1	91.9	89.3
Writing	95.4	90.4	87.3	82.5
Numeracy	93.6	93.5	89.6	95.2

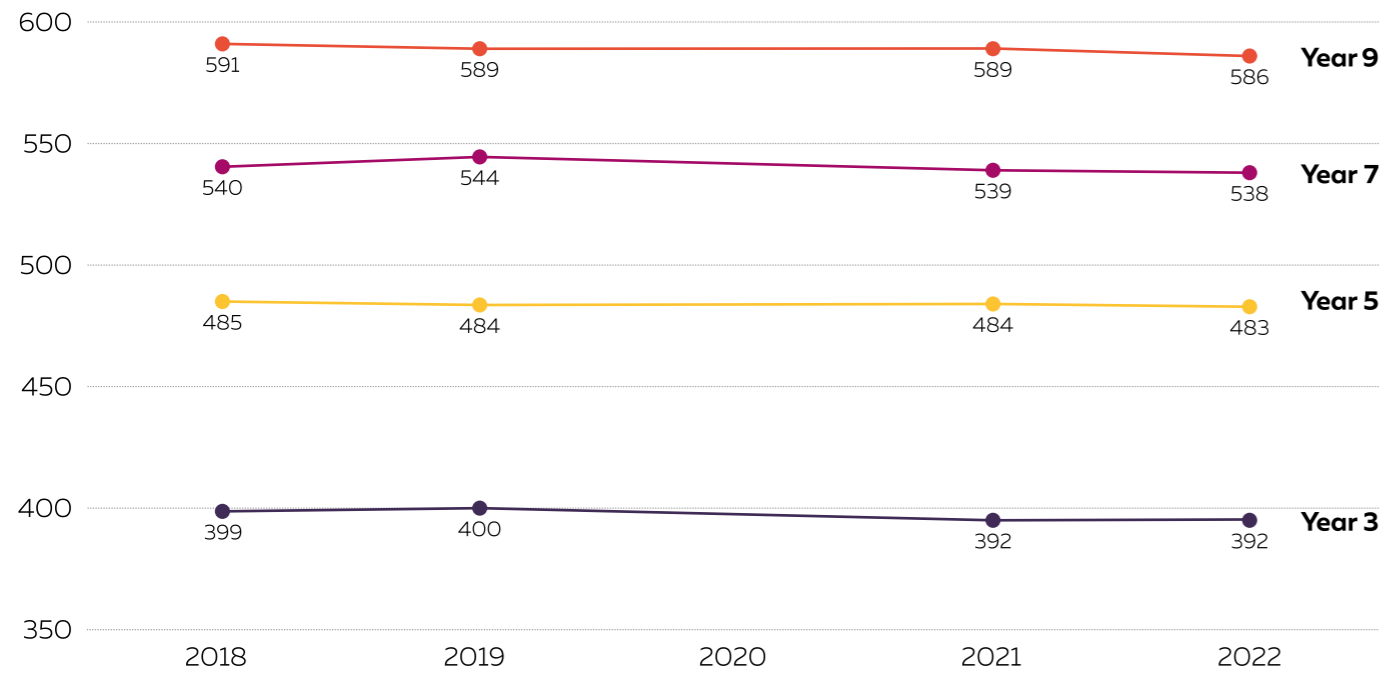
Source: System and School Performance

**Figure A4: Mean NAPLAN Reading scores of Western Australian public school students by year level 2018 to 2022<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

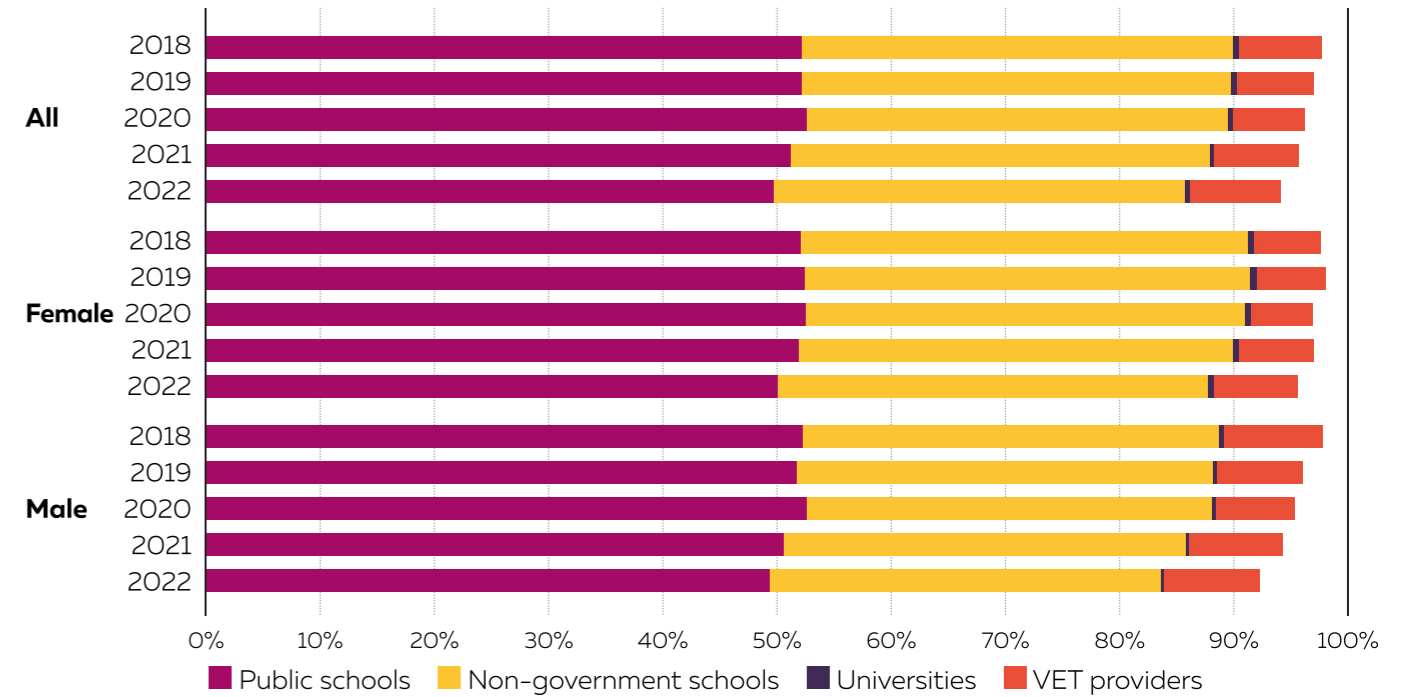
**Figure A5: Mean NAPLAN Numeracy scores of Western Australian public school students by year level 2018 to 2022<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

### 3. Student participation, achievement and satisfaction

**Figure A6: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education by gender 2018 to 2022<sup>(a)(b)(c)</sup>**



(a) Based on Australian Bureau of Statistics preliminary estimates of resident population (age at 30 June) and data collected from public and non-government schools (Semester 2 student census, age at 1 July), universities (age at 30 June), and vocational education and training providers (age at 30 June).  
 (b) University enrolment data for 2022 is an estimate based on 2021 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.  
 (c) Revised figures for 2018 to 2021 due to updated data for 2021 university enrolments and estimates of resident population in 2018 to 2021.  
 Source: System and School Performance, using data from the Australian Bureau of Statistics, Department of Training and Workforce Development and the Australian Government Department of Education

**Table A16: Public school student attendance rate (%) by level of education and subgroup 2022<sup>(a)(b)</sup>**

Level of education	Aboriginal	All
<b>All</b>	<b>64.6</b>	<b>84.4</b>
Primary <sup>(c)</sup>	69.6	86.7
Secondary	56.6	80.8

(a) Excludes Kindergarten students, Canning College students and international students.  
 (b) As per National Standards for Student Attendance Data Reporting.  
 (c) Pre-primary to Year 6.  
 Source: System and School Performance

**Table A17: Percentage of public school students by attendance category by subgroup 2022<sup>(a)(b)(c)</sup>**

Attendance category	Aboriginal	All
Regular attendance (90–100%)	16.8	46.6
Indicated attendance risk (80–<90%)	21.6	30.7
Moderate attendance risk (60–<80%)	25.9	14.9
Severe attendance risk (<60%)	35.7	7.8

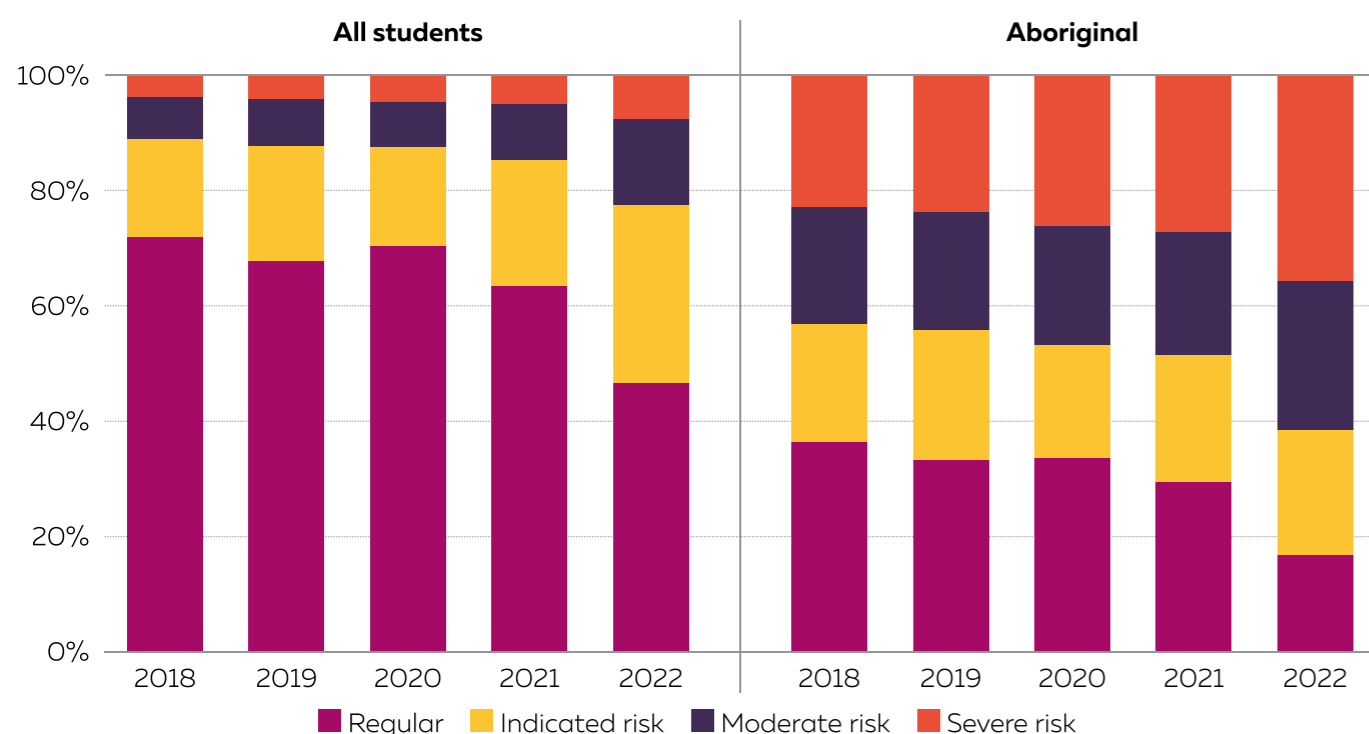
(a) Excludes Kindergarten students, Canning College students and international students.

(b) Percentages may not add to 100% due to rounding.

(c) As per National Standards for Student Attendance Data Reporting.

Source: System and School Performance

**Figure A7: Percentage of public school students by subgroup by attendance category 2018 to 2022<sup>(a)(b)(c)</sup>**



(a) Excludes Kindergarten students, Canning College students and international students.

(b) As per National Standards for Student Attendance Data Reporting.

(c) 2020 data excludes Weeks 7 to 10, Term 1 due to disruptions caused by COVID-19.

Source: System and School Performance

**Table A18: Apparent secondary retention rate (%) of public school students by subgroup 2018 to 2022<sup>(a)(b)(c)(d)</sup>**

Subgroup	2018		2019		2020		2021		2022	
	%	N	%	N	%	N	%	N	%	N
<b>All</b>	<b>81.4</b>	<b>13,925</b>	<b>81.6</b>	<b>14,041</b>	<b>81.5</b>	<b>14,189</b>	<b>80.4</b>	<b>14,329</b>	<b>75.7</b>	<b>14,140</b>
Female	84.3	6,874	85.7	7,118	84.9	7,154	83.9	7,167	79.5	7,114
Male	78.7	7,051	77.8	6,923	78.2	7,030	77.0	7,145	72.0	6,999
<b>Aboriginal</b>	<b>47.3</b>	<b>718</b>	<b>47.6</b>	<b>768</b>	<b>46.9</b>	<b>783</b>	<b>47.5</b>	<b>750</b>	<b>47.9</b>	<b>825</b>
Female	47.3	355	48.4	397	46.7	382	49.5	381	47.4	405
Male	47.3	363	46.8	371	47.1	401	45.6	369	48.2	419

(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

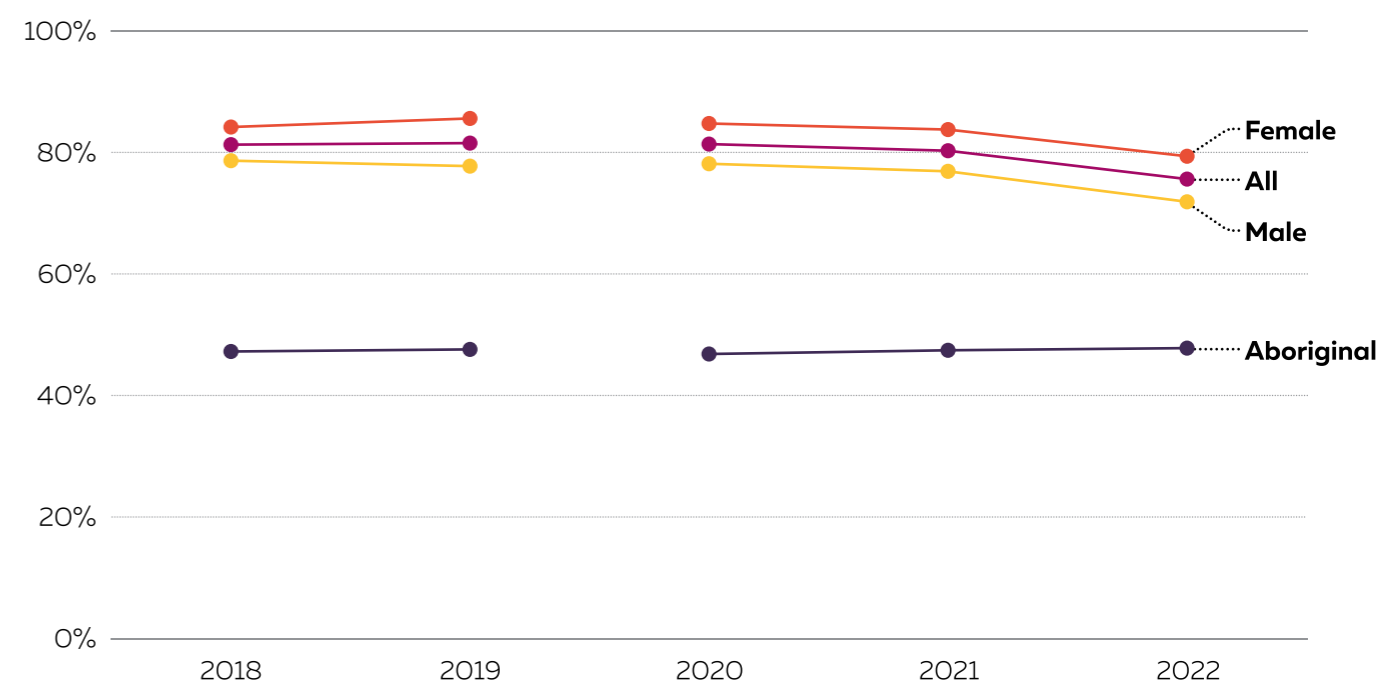
(b) All includes gender category 'Other'.

(c) Calculated using the number of students in the Semester 2 student census. 'N' is the number of Year 12 students.

(d) Prior to 2020, the apparent retention rate is from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

**Figure A8: Apparent secondary retention rate (%) of public school students by subgroup 2018 to 2022<sup>(a)(b)(c)(d)</sup>**



(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

(b) All includes gender category 'Other'.

(c) Calculated using the number of students in the Semester 2 student census.

(d) Prior to 2020, the apparent retention rate is from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

**Table A19: Year 12 public school student WACE achievement rate by subgroup 2021 and 2022<sup>(a)</sup>**

	Subgroup	2021		2022	
		%	N	%	N
<b>WACE achievement rate<sup>(b)</sup></b>	<b>All</b>	<b>81.1</b>	<b>11,856</b>	<b>80.7</b>	<b>11,591</b>
	Aboriginal	42.7	320	41.5	342

(a) 'N' is the number of students who achieved the outcome. Only includes students counted in the rate's denominator.

(b) Percentage of Year 12 full-time students in the Semester 2 student census who achieved WACE. For details on criteria required to achieve a WACE, refer to our [WACE achievement key performance indicator](#).

Source: System and School Performance

**Table A20: Year 12 public school student ATAR achievement by subgroup 2021 and 2022<sup>(a)(b)</sup>**

	Subgroup	2021			2022		
		Students		Median ATAR	Students		Median ATAR
		%	N		%	N	
<b>Students who achieved an ATAR<sup>(c)</sup></b>	<b>All</b>	<b>33.2</b>	<b>4,890</b>	<b>80.25</b>	<b>30.6</b>	<b>4,422</b>	<b>81.90</b>
	Aboriginal	6.0	45	56.35	5.8	48	68.90
<b>ATAR students who achieved at least 55<sup>(d)</sup></b>	<b>All</b>	<b>86.7</b>	<b>4,238</b>	<b>-</b>	<b>87.0</b>	<b>3,846</b>	<b>-</b>
	Aboriginal	57.8	26	-	62.5	30	-

(a) Figures are 'actuals'. Reports prior to 2020–21 presented 'apparent' achievement figures.

(b) 'N' is the number of students who achieved the outcome. Only includes students counted in the rate's denominator.

(c) Percentages use the number of Year 12 students in the Semester 2 student census as the denominator.

(d) Percentages use the number of Year 12 students in the Semester 2 student census who achieved an ATAR as the denominator.

Source: System and School Performance

**Table A21: Year 12 public student VET certificate II or higher achievement by subgroup 2021 and 2022<sup>(a)(b)</sup>**

Subgroup	2021			2022		
	Students % <sup>(c)</sup>	N	Total VET certificates II or higher	Students % <sup>(c)</sup>	N	Total VET certificates II or higher
<b>All</b>	<b>58.4</b>	<b>8,588</b>	<b>12,539</b>	<b>56.3</b>	<b>8,128</b>	<b>12,044</b>
Aboriginal	51.1	384	530	47.2	390	545

(a) Figures are 'actuals'. Reports prior to 2020–21 presented 'apparent' achievement figures.

(b) 'N' is the number of students who achieved a VET certificate II or higher achievement. Only includes students counted in the rate's denominator.

(c) The number of Year 12 students in the Semester 2 student census is the denominator.

Source: System and School Performance

**Table A22: WACE achievement rate (%) of Year 12 public school students by subgroup 2018 to 2022<sup>(a)(b)(c)</sup>**

Subgroup	2018 <sup>(d)</sup>	2019	2020	2021	2022
<b>All</b>	<b>80.5</b>	<b>80.7</b>	<b>81.7</b>	<b>81.1</b>	<b>80.7</b>
Male	77.9	78.1	80.1	79.9	78.8
Female	83.2	83.2	83.3	82.4 <sup>(e)</sup>	82.5
Aboriginal	47.7	46.9 <sup>(f)</sup>	46.2	42.7	41.5

(a) Year 12 full-time students in the Semester 2 student census.

(b) All includes gender category 'Other'.

(c) Year 12 WACE achievement data from the School Curriculum and Standards Authority and taken at a point in time. Data may be updated after this time for a variety of reasons such as students successfully appealing their results.

(d) A few registered training organisations did not complete VET certification for some public school students in time to be included in the 2018 data. This may have affected the data reported for 2018.

(e) Revised, previously reported as 82.3.

(f) Revised, previously reported as 46.7.

Source: System and School Performance

**Table A23: Satisfaction of Year 12 public school students by subgroup 2018 to 2022<sup>(a)(b)</sup>**

	Subgroup	2018	2019	2020	2021	2022 <sup>(c)</sup>
<b>% satisfied with quality of teaching</b>	<b>All</b>	<b>87.7</b>	<b>87.4</b>	<b>88.4</b>	<b>86.0</b>	<b>85.1</b>
	Male	87.1	86.5	88.0	86.3	84.5
	Female	88.3	88.3	88.8	85.9	85.7
	Aboriginal	89.9	86.5	88.8	89.1	86.4
<b>% satisfied with quality of education facilities</b>	<b>All</b>	<b>84.8</b>	<b>83.3</b>	<b>84.2</b>	<b>81.3</b>	<b>79.4</b>
	Male	84.7	82.5	83.6	81.6	78.4
	Female	84.9	84.1	84.6	81.0	80.3
	Aboriginal	88.2	83.9	85.6	81.3	80.5

(a) Post-school intentions and satisfaction survey, conducted in Semester 2.

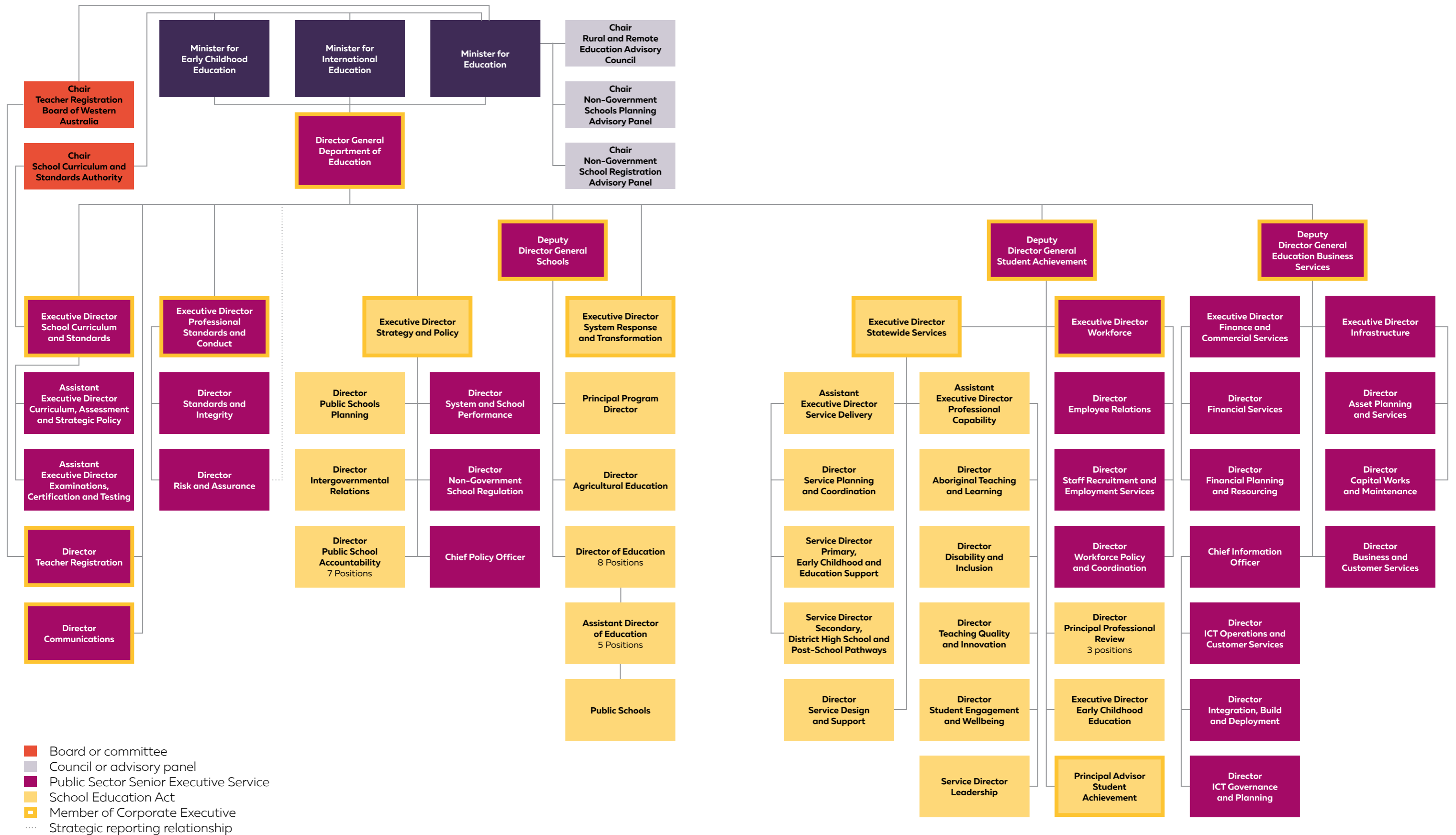
(b) All includes gender category 'Other'.

(c) Completed by more than 7,900 Year 12 students.

Source: System and School Performance

# 4. Staffing

Figure A9: Organisational chart at 30 June 2023



**Table A24: School-based teaching staff<sup>(a)</sup> by education category<sup>(b)(c)(d)</sup> and female or male 2023**

Education category	Female		Male		Total numbers
	N	%	N	%	
Primary	10,421	84.5	1,912	15.5	12,333
Secondary	5,317	60.9	3,418	39.1	8,736
Education support	789	84.5	145	15.5	934
<b>Total</b>	<b>16,527</b>	<b>75.1</b>	<b>5,476</b>	<b>24.9</b>	<b>22,002</b>

(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens.

Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Two staff recorded as Indeterminate/Intersex.

(d) Due to rounding, rows and columns may not add to totals and row percentages may not add to 100%.

Source: System and School Performance

**Table A25: Teacher retirements and resignations 2018 to 2022**

	2018	2019	2020	2021	2022
Retirement	550	556	541	586	729
Resignation	586	604	622	805	1,275

Source: Workforce

## 5. Annual estimates for 2023–24

In the 2023–24 Budget Statements, the estimates for the Department of Education and the School Curriculum and Standards Authority are consolidated within a single Division of the Consolidated Account Expenditure Estimates.

These annual estimates represent the budget for the Department of Education excluding the School Curriculum and Standards Authority. They were approved by the Minister for Education on 13 June 2023.

### Estimate of Statement of Comprehensive Income For the year ended 30 June 2024

	2023–24 Budget Estimate \$'000
<b>COST OF SERVICES</b>	
<b>Expenses</b>	
Employee benefits expense	4,985,198
Supplies and services	1,054,619
Depreciation and amortisation expense	288,154
Accommodation expenses	18,559
Grants and subsidies	31,647
Finance costs	38,099
Other expenses	8,061
<b>Total cost of services</b>	<b>6,424,337</b>
<b>Income</b>	
<b>Revenue</b>	
User contributions, charges and fees	142,204
Interest revenue	17,624
Other revenue	96,606
Australian Government grants and contributions	1,295,638
<b>Total revenue</b>	<b>1,552,072</b>
<b>Total income other than income from state government</b>	<b>1,552,072</b>
<b>NET COST OF SERVICES</b>	<b>4,872,265</b>
<b>Income from State Government</b>	
Service appropriation	4,843,538
Income from other public sector entities	21,466
Resources received free of charge	15,597
Royalties for Regions Fund	27,648
Other appropriations	540
<b>Total income from state government</b>	<b>4,908,789</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>36,524</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>36,524</b>

### Estimate of Statement of Financial Position For the year ended 30 June 2024

	2023–24 Budget Estimate \$'000
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	461,903
Restricted cash and cash equivalents	17,063
Amounts receivable for services	18,793
Inventories	8,590
Receivables	99,371
Other current assets	25,829
<b>Total current assets</b>	<b>631,549</b>
<b>Non-Current Assets</b>	
Restricted cash and cash equivalents	135,861
Receivables	346,142
Amounts receivable for services	4,205,359
Property, plant and equipment	14,365,276
Service concession assets	30,289
Right-of-use assets	376,745
<b>Total non-current assets</b>	<b>19,459,672</b>
<b>TOTAL ASSETS</b>	<b>20,091,221</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	164,804
Borrowings	44,887
Lease liabilities	45,738
Employee related provisions	748,459
Other current liabilities	34,646
<b>Total current liabilities</b>	<b>1,038,534</b>
<b>Non-Current Liabilities</b>	
Payables	3,155
Borrowings	375,290
Lease liabilities	346,449
Employee related provisions	270,887
Other provisions	3,680
<b>Total non-current liabilities</b>	<b>999,461</b>
<b>TOTAL LIABILITIES</b>	<b>2,037,995</b>
<b>NET ASSETS</b>	<b>18,053,226</b>
<b>EQUITY</b>	
Contributed equity	16,347,897
Reserves	1,749,001
Accumulated surplus/(deficit)	(43,672)
<b>TOTAL EQUITY</b>	<b>18,053,226</b>

### Estimate of Statement of Cash Flows For the year ended 30 June 2024

	2023–24 Budget Estimate \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>	
Service appropriation	4,519,514
Capital contribution	564,515
Administered equity contribution	2,000
Holding account drawdowns	22,397
Royalties for Regions Fund	56,318
Grants and subsidies income	3,668
Other	17,798
Administered appropriation	540
<b>Net cash provided by state government</b>	<b>5,186,750</b>
Utilised as follows:	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
<b>Payments</b>	
Employee benefits expense	(4,945,094)
Supplies and services	(1,039,041)
Accommodation expenses	(18,559)
Grants and subsidies	(31,647)
Finance costs	(33,456)
GST payments on purchases	(150,980)
Loans advanced to non-government schools	(57,100)
<b>Receipts</b>	
User contributions, charges and fees	138,633
Australian Government grants and contributions	1,291,091
Interest received	17,623
GST receipts on revenue	150,881
Repayments of loans by non-government schools	43,011
Other receipts	96,020
<b>Net cash used in operating activities</b>	<b>(4,538,618)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
<b>Payments</b>	
Purchases of non-current physical assets	(626,779)
<b>Receipts</b>	
Receipts from sale of non-current physical assets	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(626,779)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	
<b>Payments</b>	
Repayment of lease liabilities	(49,236)
Repayment of borrowings	(41,641)
<b>Receipts</b>	
Proceeds from borrowings	55,730
<b>Net cash used in financing activities</b>	<b>(35,147)</b>
Net increase/(decrease) in cash and cash equivalents	(13,794)
Cash and cash equivalents at the beginning of the period	628,621
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>614,827</b>

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