



Department of
Education

Annual Report 2023–24



Shaping the future



Acknowledgement of Country

We acknowledge and respect the Traditional Custodians of the lands, seas, skies and waterways where we are privileged to live and work.

We acknowledge Elders past and present, who generously share their knowledge and wisdom and continue to nurture Country, share culture, and strengthen communities. We acknowledge the strengths and cultural identities that Aboriginal and Torres Strait Islander students bring to their classrooms and strive to build a culturally responsive system that supports them as they walk in the footsteps of their ancestors.

We acknowledge and value Aboriginal and Torres Strait Islander people we connect with; we commit to building a brighter future together, enriched by their oral histories, stories, lived experiences and living cultures.

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

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For assistance, telephone our general enquiries number on 9264 4111.

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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 2023–24 exemption).

Activities and performance for the 2023–24 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 2024.

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 2024 is included in this report.

Lisa Rodgers PSM
Director General
(Accountable Authority)

11 September 2024

Director General's foreword

This year, we have focused on working together to get the best outcomes for our students, staff and school communities.

The 2024 school year started with a landmark moment in January when the Western Australian Government together with the Australian Government signed a statement of intent. The statement expressed a joint commitment to our public school system being fully and fairly funded at 100% of the Schooling Resource Standard by 2026.

This will help drive real improvements in outcomes for all students, especially for students:

- from low socio-economic backgrounds
- living in regional and remote areas
- with disability
- who identify as Aboriginal
- from a language background other than English.

Staffing continues to be a critical area, and while we have succeeded in ensuring a teacher is in front of every classroom, challenges remain.

Our efforts on industrial relations matters, including the Enterprise Bargaining Agreement negotiations, have been vital. We have worked towards improved pay and working conditions, which are essential to attracting and retaining the high quality educators our students deserve. We have provided better conditions for teachers, including a new taskforce to support workload management, more staff to assist with complex behaviour management and run small group tuition, and additional allowances for staff in the Pilbara, Kimberley and Goldfields.

The launch of the Aboriginal Advisory Body is important to our commitment to a culturally responsive education system and our focus on driving progress towards Closing the Gap continues.

We have set higher expectations in NAPLAN and senior secondary outcomes, demonstrating our commitment to continuous improvement. We stopped the decline in Australian Tertiary Admission Rank (ATAR) participation and more students are achieving a Western Australian Certificate of Education (WACE) than ever before. These achievements reflect our unwavering focus on ensuring that every student has the opportunity to succeed.

The launch of our *Student wellbeing and care: future directions* alongside the ongoing implementation of the Quality Teaching Strategy, has created an environment where students are better supported and can thrive academically and personally. We are already seeing the impact of these strategies, with gains being made, through targeted approaches to address the unique challenges and opportunities of our schools.

As we continue to drive year-on-year improvements for every child, it is clear that the work we have done so far will benefit students for years to come. The push for improvement across our schools has been relentless, equipping students with the skills and knowledge they need to succeed in a rapidly changing world.

We have supported the Minister in advancing many key priorities. We made significant headway in post-school pathways and the review of the *School Education Act 1999 (WA)* which is underway to identify opportunities to strengthen access and inclusion for students with disability. This is crucial to ensuring that our education system remains responsive and forward-thinking.

As I step down from this role, I am confident that the work we have done together has put our public education system on a strong path. The dedication of our educators, the strategic initiatives we have implemented and the partnerships we have made will continue to shape the future of education in Western Australia for the better.

These achievements reflect our unwavering focus on ensuring that every student has the opportunity to succeed.

When I came to the public school system in 2019, my first priority was to visit school communities across the state, listen to educator experiences and understand the unique challenges faced by our schools. Those education conversations left a lasting impression on me, revealing the dedication and commitment of our staff and highlighting areas where we needed to improve. Significant progress has been made thanks to the efforts of our system leaders, principals, teachers and support staff. I am confident that the strong foundations we have established will continue to support and inspire future generations.

There are many things that I will miss about education in Western Australia. In particular, seeing the difference that can be made to the lives of children and young people when committed educators apply their expertise to benefit every student, in every classroom, every day.

Thank you to everyone who has contributed to this journey; together, we have set the stage for a brighter future for every student.



Lisa Rodgers PSM
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 aspiration

Our aspiration is for every student to:

- unlock and fulfil their learning potential
- be equipped with contemporary and emerging work capabilities
- develop the personal and social attributes that form the basis for future wellbeing
- achieve year-on-year growth in their learning throughout their schooling
- be well prepared to take the step beyond school into further education, training or work.

Our improvement drivers

Our 6 improvement drivers:

- Provide every student with a pathway to a successful future.
- Strengthen support for teaching and learning excellence in every classroom.
- Build the capability of our principals, our teachers and our allied professionals.
- Support increased school autonomy within a connected and unified public school system.
- Partner with families, communities and agencies to support the educational engagement of every student.
- Use evidence to drive decision-making at all levels of the system.

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 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 is Hon Dr Tony Buti MLA, Minister for Education. 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 2023–24 is Ms Lisa Rodgers PSM, 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 provide staff, facilities and resources to the following 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 years. 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 2023* and *Focus 2024*, aligned to our strategic directions.

Executive summary

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 2023–24 against agreed targets are in Table 1.

Table 1: Key performance indicators, summary of performance against the targets in the 2023–24 Budget Papers

Effectiveness indicators	Target ^(a)	Result ^(b)
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	96%	93.2%
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12)	81%	74.4%
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	82%	82.5%
Year 3 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	n/a	60.5%
Numeracy	n/a	59.8%
Year 5 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	n/a	67.9%
Numeracy	n/a	63.1%
Year 7 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	n/a	60.2%
Numeracy	n/a	60.7%
Year 9 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	n/a	61.7%
Numeracy	n/a	62.6%
Efficiency indicators	Target ^(a)	Result
Service 1: Public primary education		
Cost per student full-time equivalents	\$19,051	\$19,608
Service 2: Public secondary education		
Cost per student full-time equivalents	\$21,875	\$22,603
Service 3: Regulation and non government sector assistance		
Cost of non-government school regulatory services per non-government school	\$7,694	\$6,215
Cost of teacher regulatory services per teacher	\$115	\$94
Service 4: Support to the School Curriculum and Standards Authority		
Cost per student of support to the School Curriculum and Standards Authority	\$91	\$88

(a) Targets for 2023–24 (other than NAPLAN) are as reported in the 2023–24 Budget Papers. Targets for the NAPLAN-related key effectiveness indicators are not applicable because a new national approach using 4 levels of proficiency (Exceeding, Strong, Developing and Needs additional support) was introduced for the 2023 NAPLAN assessments.

(b) Results for the NAPLAN-related key effectiveness indicators prior to 2023 are not comparable to those from 2023 onwards due to new national proficiency levels superseding the Department's previous proficiency standards.

Source: Education Business Services, and System and School Performance

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

Executive summary

Year at a glance in 2024



494,126

students were enrolled in WA schools, including:



326,286

students in public schools (66.0% of students)



167,840

students in non-government schools (34.0% of students)



77.8%

of public school students were in metropolitan schools (77.4% in 2023)



15.3%

were in regional schools (15.5% in 2023)



6.9%

were in remote or very remote schools (7.1% in 2023)



32,100

Kindergarten students were enrolled in WA schools, including:



22,969

Kindergarten students in public schools (71.6% of students)



9,131

Kindergarten students in non-government schools (28.4% of students)



82.6%

29,514 of WA's 35,726 Aboriginal students were enrolled in public schools

1,146

schools with students across 8 education regions, including:

831

public schools (2 new schools in 2024)

315

non-government schools (up 1 from 2023)

96.0%

42,659 of our 44,440 full-time equivalent staff were employed in schools

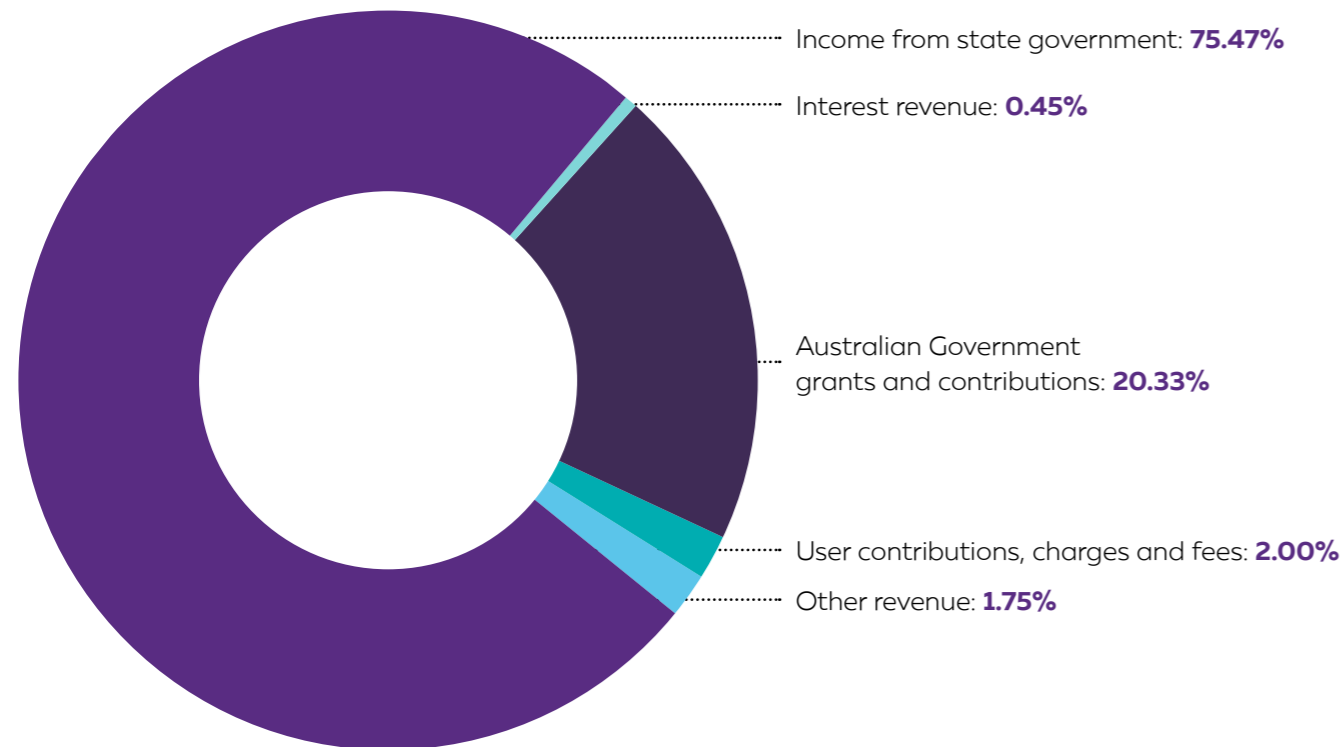


Public schools include community kindergartens. For further enrolment data, refer to [Appendix 1](#). For further workforce data, refer to [Staff](#).

Year in dollars

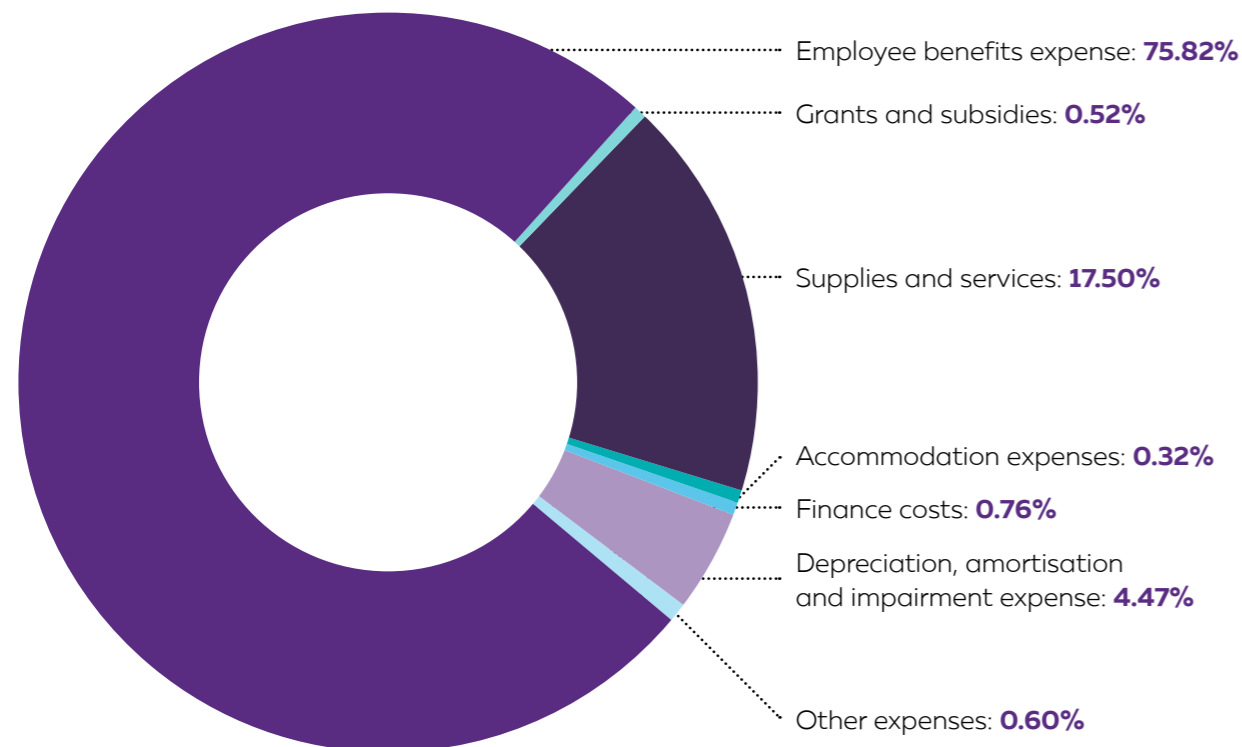
The total cost of providing our services in 2023–24 was \$6.7 billion. Figures 1 and 2 summarise sources of revenue and cost of services. For full details of financial performance during 2023–24, refer to [Financial statements](#).

Figure 1: Revenue sources 2023–24



Source: Education Business Services

Figure 2: Costs 2023–24



Source: Education Business Services

Our results in 2023–24 against agreed financial targets (based on Budget Statements and the Resource Agreement) are in Table 2.

Table 2: Budget targets compared to actual results 2023–24^(a)

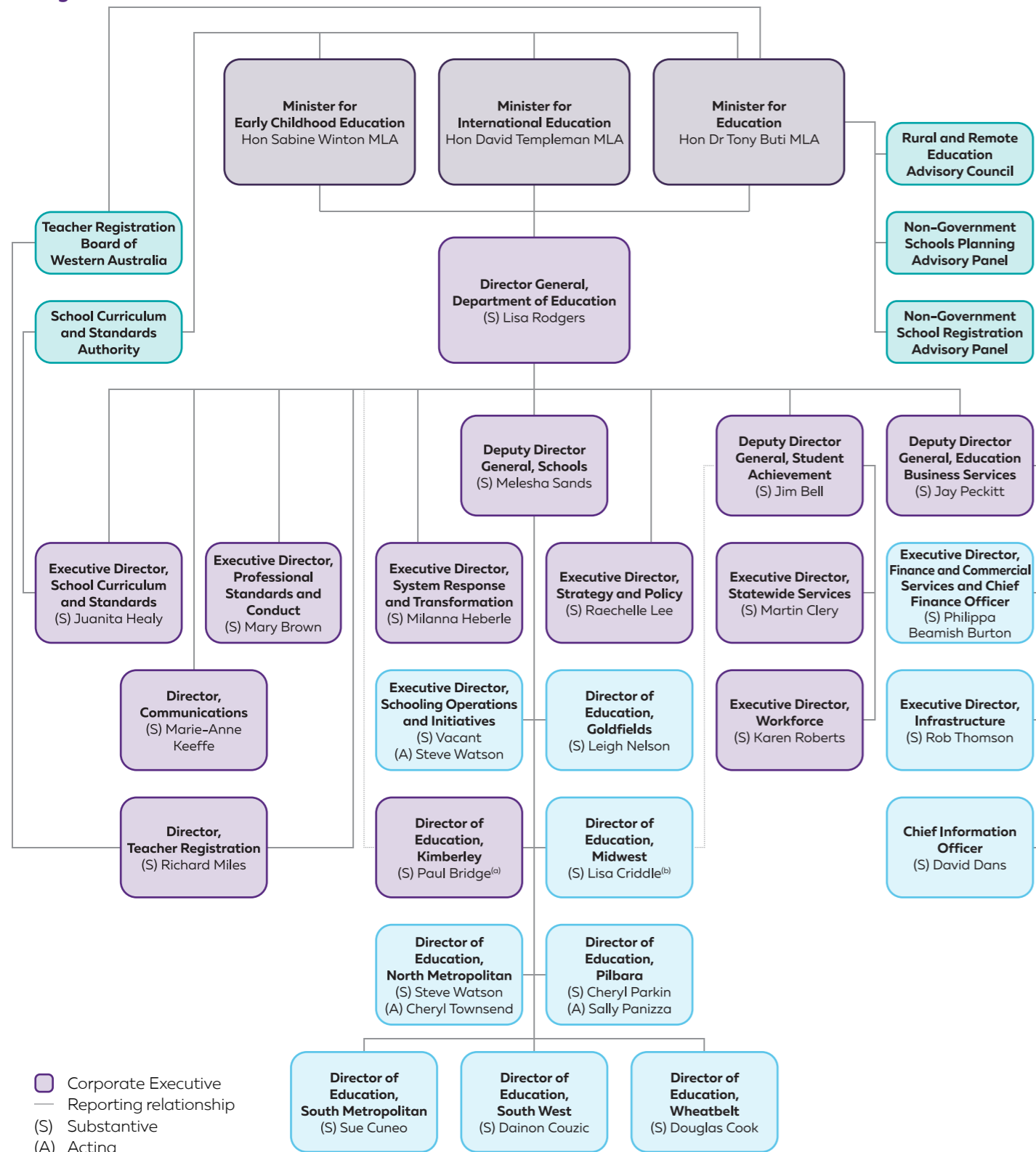
	2023–24 Target ^(b) \$m	2023–24 Estimated Actual ^(c) \$m	2023–24 Actual \$m	Variation Actual versus Estimated Actual		Variation Actual versus Target	
				\$m	% ^(d)	\$m	% ^(d)
Total cost of services (expense limit) No material variance	6,425.1	6,608.8	6,666.9	58.1	0.9	241.8	3.8
Net cost of services No material variance	4,873.0	5,022.7	5,032.6	9.9	0.2	159.6	3.3
Total equity The increase in total equity was a result of higher valuations of land, land improvements and buildings.	18,061.4	20,045.0	21,787.4	1,742.4	8.7	3,726.0	20.6
Agreed salary expense level No material variance	4,432.4	4,472.1	4,397.2	(74.9)	(1.7)	(35.2)	(0.8)
Agreed executive salary expense level No material variance	6.0	6.3	6.2	(0.1)	(1.6)	0.2	3.3
Agreed borrowing limit No material variance	420.2	413.6	400.0	(13.6)	(3.3)	(20.2)	(4.8)
				Agreed limit^(e) \$m		2023–24 Target^(e)/Actual \$m	Variation \$m
Agreed working cash limit (at Budget)			312.6			312.6	-
Agreed working cash limit (at Actual) The Department's working cash actual was within its working cash limit at 30 June 2024.			319.0			311.7	(7.3)

(a) Results in brackets indicate a negative value.
 (b) Original budget as specified in the 2023–24 Budget Statements.
 (c) Adjusted 2023–24 budget (2023–24 Estimated Actual) as specified in the 2024–25 Budget Statements. The final adjusted 2023–24 budget was \$6,654.9 million following approved increases for unavoidable cost pressures (\$46.1 million) in June 2024.
 (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 2024–25 Budget Statements – Budget Paper 2 (Volume 1, pages 353–354).
 (e) As specified in the Department's original 2023–24 resource agreement.
 Source: Education Business Services

Our structure

At 30 June 2024

Organisational chart



(a) Paul Bridge also holds the role of Advisor, Cultural Responsiveness and Aboriginal Perspectives reporting to the Director General.
 (b) Lisa Criddle also leads early childhood education priority reporting to the Deputy Director General, Student Achievement.

Find a full organisational chart 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
- Land, property and fleet management
- Commercial and community services contracting and procurement processes
- Capital works and maintenance programs
- Strategic asset planning, environmental services, and security and emergency management
- ICT planning, governance, build, cybersecurity and support services

Professional Standards and Conduct

- Management of employee conduct and disciplinary matters
- Investigation of breaches of discipline
- Incident reviews
- Internal audit and risk management
- Criminal history screening
- Monitoring compliance with Working with Children legislation
- Management of legislative requirements to notify prescribed oversight agencies
- Advice on legal matters, including legislation, litigation, negligence and discrimination
- Specialist advice to schools, parents and carers about complaint management processes and complaint resolution

Schools

- Leadership in regions
- Residential colleges
- Agricultural education
- Operational initiatives
- Incident support
- School information system replacement

School Curriculum and Standards

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

Strategy and Policy

- Ministerial services and support
- Strategic policy
- Agency commissioning plan
- 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
- Community services commissioning, and relationship and contract management
- Professional learning for school staff

Workforce

- Human resource consultancy services
- Attraction, recruitment and retention programs
- Workforce strategic policy
- Industrial relations matters
- Employee support services
- Work health, safety and wellbeing

System Response and Transformation

- Project management of improvement initiatives
- Tracking and assurance of system performance
- Data analysis and reporting of strategic projects
- Overseeing the development of transformation opportunities

Teacher Registration

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

Our senior staff

At 30 June 2024

Corporate Executive



Lisa Rodgers PSM
Director General

Lisa has led the Department since 2019. As a widely respected leader in education and a powerful advocate for the progress of young people, she is highly committed to:

- improving student outcomes
- connecting communities
- promoting reform and reconciliation
- establishing effective leadership in schools.

Lisa's public sector career includes executive positions both across Australia and internationally. She led the Australian Institute for Teaching and School Leadership and was Deputy Secretary of Education in New Zealand. She has a degree in psychology and was a board director of the Foundation for Young Australians. Lisa received the Australian Council for Educational Leaders Western Australian Pre-Eminent Educational Leader Award in 2021 and was also named an Australian Council for Educational Leaders Fellow in 2023. In 2024, she was awarded a prestigious Public Service Medal (PSM) for her extraordinary work during the COVID-19 pandemic. Lisa's award was also selected for the COVID-19 Honour Roll, which acknowledges significant contributions to Australia's COVID-19 pandemic response.



Melesha Sands
Deputy Director General, Schools

All directors of education and operational initiatives report to Melesha as she provides strategic direction to the 8 education regions and networks of schools across the state. She leads a variety of key projects and programs, including the Incident Support Unit, Agricultural Education, Operational Initiatives, Program Kaartdijin, Regional Learning Initiatives, the Kimberley Schools Project and Participation and Operational Priorities. Melesha was previously Executive Director, Recovery and Coordination, and led the Department's COVID-19 Incident Management Team. Her extensive experience in education includes principalships at Swan View Senior High School and Belridge Secondary College and leadership positions in regional and metropolitan secondary schools. A 2017 Principal Fellow, Melesha has made significant contributions to the public school system in strategic planning, innovation and progressing the Department's leadership strategy.



Jim Bell
Deputy Director General, Student Achievement

With a vision of delivering the best possible outcomes for every student, Jim 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. Appointed to the position in 2020, Jim has more than 25 years of experience driving excellence in teaching and learning. He was:

- a principal at 6 primary schools
- a director, Public School Review
- assistant regional executive director in the South Metropolitan Education Region
- Executive Director, Strategy and Policy.

Under Jim's leadership, the Student Achievement group has designed and implemented our Quality Teaching Strategy, *Student wellbeing and care: future directions*, the Collegiate Principal Program and Principal Professional Review. Jim also has commercial experience in a multi-national company, managing Aboriginal employment strategies, leadership programs and the business development portfolio.



Jay Peckitt
Deputy Director General, Education Business Services

For more than 20 years, Jay has worked in senior positions across several Western Australia public sector departments. He currently leads our:

- planning, delivery and maintenance of education infrastructure
- financial, fleet and contracting management and budget processes, including the funding of all schools in the state
- ICT infrastructure, services and security
- other business services like payroll, compliance, information access and data privacy.

Jay recently spent 9 months at the Department of Communities as a special advisor and Deputy Director General, Business Services. He holds a Bachelor of Business and a Graduate Diploma of Applied Corporate Governance and is a Fellow of CPA Australia. In 2018, the Western Australian Institute of Public Administration Australia named him Chief Financial Officer of the Year and Young Leader of the Year.



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. She has many years of experience in Kindergarten to Year 12 education leadership, including executive roles in the Department and the School Curriculum and Standards Authority and teaching in regional and metropolitan schools. Juanita holds a Master of Education (Policy and Administration). She is a member of the Australian Curriculum, Assessment and Reporting Authority Board and 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 maintains a strategic reporting relationship with the Director General.



Milanna Heberle

Executive Director, System Response and Transformation

Milanna has more than 30 years of experience in public education, having held executive and leadership positions in central services and regional and metropolitan schools, including 10 years of experience as a secondary school principal. 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 our leadership strategy, Milanna undertook studies at Harvard University in 2018. During 2021 and 2022, Milanna led our 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.



Mary Brown

Executive Director, Professional Standards and Conduct

A distinguished and varied career in public and private settings has enabled Mary to develop a wealth of skills in change management, investigation, capability building and executive leadership. Her extensive experience includes time with the Western Australia Police Force, the Corruption and Crime Commission and Deloitte Australia. She has coordinated multiple high-level investigations where she used evidence-based insights to deliver comprehensive and just operational outcomes. Mary was also previously with the Department, leading a key reform and business improvement project.



Martin Clery

Executive Director, Statewide Services

Martin has a unique perspective regarding our people and resources having taught in regional and metropolitan schools, as well as working in key Department support roles. As the leader of Statewide Services, he ensures all teachers and students have the support they need to reach their potential. With this focus on improving teacher and student achievement and outcomes, Martin oversees the development and delivery of:

- teaching and learning resources
- professional learning
- support for students with specific learning needs.

Martin reports to the Deputy Director General, Student Achievement.



Raechelle Lee

Executive Director, Strategy and Policy

Raechelle is dedicated to improving Department and student outcomes through her work in leading our system-wide strategy and policies. She is responsible for a variety of functions and services, including intergovernmental and ministerial portfolios, school and student data and information, public school review, strategic policy, public schools planning and international education in public schools. She also has oversight for non-government school regulation and higher education. Raechelle brings considerable experience in education policy and in leading organisational priorities in complex policy environments. She has held leadership positions across a range of policy-related roles since 2007, including in Aboriginal Education and Intergovernmental Relations.



Karen Roberts

Executive Director, Workforce

Building on her extensive experience with the University of Western Australia, the Western Australia Police Force, and the Department of Fire and Emergency Services, Karen was appointed Executive Director of Workforce in June 2024, overseeing our human resources. Karen holds a Master of Human Resources and a Master of Public Policy and Management, a Graduate Diploma in Occupational Health and Safety and is a graduate of the Australian Institute of Company Directors. She is a recipient of the Western Australian Institute of Public Administration Australia's Human Resource Management Practitioner of the Year and Leader of the Year Working Within a Division, Team or Organisation. Karen reports to the Deputy Director General, Student Achievement.



Marie-Anne Keeffe

Director, Communications

Marie-Anne (MAK) has led our Communications directorate since 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 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. When the pandemic hit, 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. MAK is a graduate of the Australian Institute of Company Directors and was also recently appointed to the Western Australian Advisory Board at the Heart Foundation.



Richard Miles

Director, Teacher Registration

Richard leads the division responsible for the regulation of the teaching profession in Western Australia, providing secretariat services to the Teacher Registration Board of Western Australia. He administers registration services to around 60,000 teachers, ensuring the safe, competent and professional practice of teaching in Western Australian educational venues across the public education, non-government and early childhood sectors. 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 holds a Master of Arts (Political Science), a Bachelor of Laws and a Graduate Diploma in Practical Legal Training and has a background in strategic policy, labour market analysis, intergovernmental relations and legislative review. Richard reports to the Chair of the Teacher Registration Board of Western Australia and the Director General.



Paul Bridge

Advisor, Cultural Responsiveness and Aboriginal Perspectives

As an Aboriginal educator of immense experience, Paul is conscious of the critical challenges facing Aboriginal students in public schools and rural and remote community schools. He has held leadership and principal positions across the Kimberley Education Region and has liaised with Aboriginal communities, government agencies, universities and community bodies. Paul also holds the role of Director of Education, Kimberley. In addition to his dual Department roles, Paul is a ministerially appointed member of the Rural and Remote Education Advisory Council and was a previous senior vice president of the State School Teachers' Union of WA.

Other senior officers or division heads



Steve Watson

Executive Director, Schooling Operations and Initiatives

As a director of education, Steve's focus has been on building community relationships and enhancing support for regional public schools. Early success in this area has led to his appointment as acting Executive Director, Schooling Operations and Initiatives. Steve has extensive leadership experience in regional and metropolitan public education and the special needs area, particularly in deaf education. He helped to establish the School of Special Educational Needs: Sensory and has also served as the foundation principal for the School of Special Educational Needs: Behaviour and Engagement. Steve has held multiple senior leadership roles within the Department.



Philippa Beamish Burton

Executive Director, Finance and Commercial Services and Chief Finance Officer

With award-winning financial insight and almost 20 years of public sector experience, Philippa currently leads the Department's Finance and Commercial Services division and is serving as the Chief Finance Officer. She recently acted as Deputy Director General, Education Business Services and was previously the Director, Financial Planning and Resourcing. Philippa has held senior positions at the former Department for Child Protection and Family Support and the Department of Communities. Philippa is a Certified Practising Accountant and was named Chief Financial Officer of the Year at the 2022 W.S. Lonnie Awards. She was also named the Finance Practitioner of the Year in 2017 and 2022 by the Western Australian Institute of Public Administration Australia.



Rob Thomson

Executive Director, Infrastructure

Leveraging over 20 years of experience in infrastructure planning and investment in the public sector, Rob currently leads our infrastructure team. He is responsible for managing our asset portfolio, which includes strategic asset planning, land acquisition, capital works, services contracting, maintenance and minor works programs. Rob has previously held senior positions at the former Department of Sport and Recreation and the Department of Local Government, Sport and Cultural Industries.



David Dans

Chief Information Officer

David has led our information and communication technologies team since 2017. He is responsible for strategic service delivery, infrastructure and telecommunications, e-learning and business systems, student information systems and ICT governance. David has more than 40 years of technology and commercial experience in public and private sectors within Australia and overseas. Before joining the Department, he was Chief Digital Officer at Landgate.

Our Directors of Education



Leigh Nelson

Director of Education, Goldfields

As 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. He has a 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

As an Aboriginal educator of immense experience, Paul is conscious of the critical challenges facing Aboriginal students in public schools and rural and remote community schools. He has held leadership and principal positions across the Kimberley Education Region and has liaised with Aboriginal communities, government agencies, universities and community bodies. Paul also holds the role of Advisor, Cultural Responsiveness and Aboriginal Perspectives reporting to the Director General. In addition to his dual Department roles, Paul is a ministerially appointed member of the Rural and Remote Education Advisory Council and was a previous senior vice president of the State School Teachers' Union of WA.



Lisa Criddle

Director of Education, Midwest

Hands-on, in-school experience, combined with an impressive leadership track record, has enabled Lisa to develop a unique student-focused outlook. She currently holds dual roles as the Director of Education, Midwest and also leads early childhood education priority reporting to the Deputy Director General, Student Achievement. Lisa believes that every child should have a clear pathway to success and she strives to instil this touchstone within all strategy and policy discussions. She has previously been Executive Director, Early Childhood Education, a director of education in the Goldfields Education Region and the principal of Allendale Primary School. Lisa was also a WA Primary Principal of the Year in 2017 and is a Principal Fellow.



Cheryl Townsend

Director of Education, North Metropolitan

As a principal, principal advisor and director of education for the South Metropolitan and now the North Metropolitan education regions, Cheryl has consistently championed initiatives that improve outcomes for our students, teachers and wider school communities. Cheryl was a 2-time finalist for WA Secondary Principal of the Year in 2016 and 2017. She received an Australian Council for Educational Leaders Certificate of Excellence in Educational Leadership, was proclaimed the winner of the 2017 Women of Achievement Award and is a Principal Fellow.



Sally Panizza

Director of Education, Pilbara

Sally has held school appointments that range from Kindergarten to Year 12 and she has been the principal of a district high school and a WA College of Agriculture. Sally has led several school and system reform initiatives using an evidence-based, strategic and collaborative approach to change management. She was the first female director of Agricultural Education, a finalist for the Women of Achievement Award and is a Principal Fellow.



Sue Cuneo

Director of Education, South Metropolitan

With more than 35 years in various public education roles, Sue brings a wealth of practical knowledge to the South Metropolitan Education Region. She has demonstrated outstanding strategic focus and people management capabilities as a primary and secondary teacher, deputy principal, principal, and in various Department leadership roles and director-level positions in 5 education regions. Sue actively promotes diversity and equity of education for all students, understanding the need to develop and maintain a genuine connection to community.



Dainon Couzic

Director of Education, South West

Dainon is an experienced leader in education. He served as the Assistant Director of Education for the South West Education Region from 2021 to 2024. Before this, he held leadership roles at secondary schools in regional and metropolitan areas. Dainon was a finalist for the WA Secondary Principal of the Year award in 2019 and is a Principal Fellow. He received the Fogarty Foundation Success Through Educational Excellence – Master of School Leadership Prize in 2016. He is an inclusive leader who is passionate about helping schools and students succeed and reach their potential.



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.

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Providing secretariat services and support 56

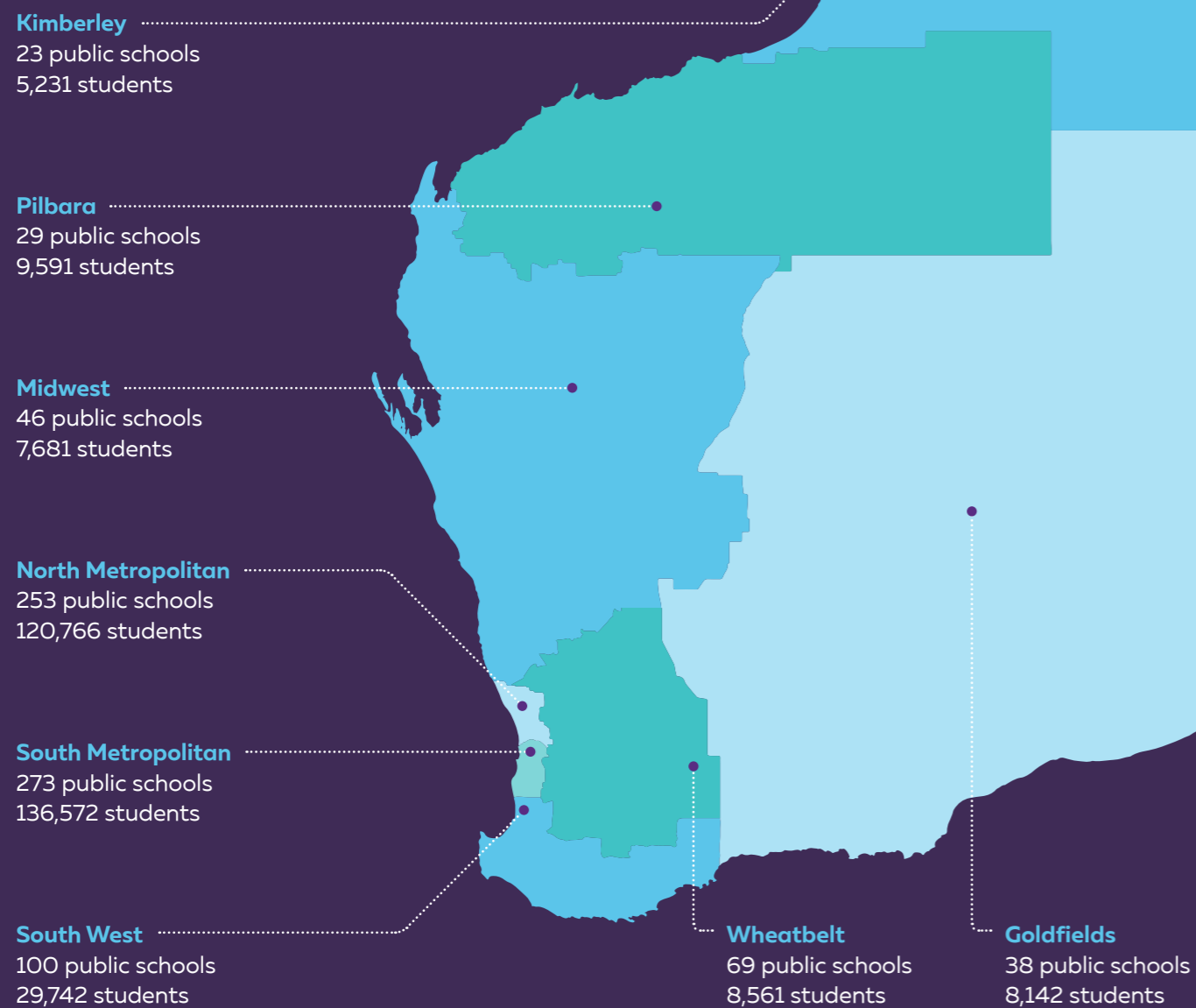


Providing public education

We aim to deliver a 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, 2024, there were 326,286 students in Kindergarten to Year 12 across 831 public schools statewide. This was 3,992 more students than in Semester 1, 2023. Public school market share was 66.0% in 2024 (66.5% in 2023). Enrolment and school information is in [Appendix 1](#).

In 2023–24, we were the largest public sector employer in the state, with 44,440 full-time equivalent staff. Most of our staff (96.0%) were employed in schools.



Providing every student with a pathway to a successful future

Our purpose is clear; every student, every classroom, every day. During the year we provided supports to the public school system to create the conditions for student achievement. 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 learning in a culturally safe and engaging environment
- 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 82.5% in 2023 (80.7% in 2022). This was our highest rate since the WACE requirements changed in 2016. The WACE achievement rate of Aboriginal full-time Year 12 students was 44.5% in 2023 (41.5% in 2022).

To achieve a WACE, students must demonstrate a minimum standard of literacy (reading and writing) and numeracy. These standards were achieved by 86.3% of Year 12 full-time students (85.6% in 2022). For Year 12 Aboriginal full-time students, 50.2% demonstrated the literacy and numeracy standard (50.5% in 2022).

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

In 2023, public school students received 1,752 School Curriculum and Standards Authority awards (1,609 in 2022). Elena Latchem from Methodist Ladies' College won the Beazley Medal: WACE, and Isaac Panozzo from Melville Senior High School won the Beazley Medal: Vocational Education and Training (VET).

The 2023 Rob Riley Memorial Prizes for the top-performing Year 12 Aboriginal students from public schools were awarded to Reilly Cockbain from Cape Naturaliste College (Australian Tertiary Admission Rank, ATAR) and Lailah Frazer from Melville Senior High School (Vocational Education and Training, VET).

Public school student literacy and numeracy performance

In 2024, we assessed slightly over 24,000 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 and 2024 average results for public schools were marginally lower than for previous years. It is noted that COVID-19 impacted the preschool experiences of these cohorts.

The Phonics Initiative supports the development of student literacy skills from an early age, enabling targeted intervention where needed. Principals are required to confirm that Year 1 students at their school have undergone a phonics assessment, which identifies their progress against the Department's expected proficiency. As at the Semester 2, 2023 student census, 99.0% of schools have met this requirement. Schools that did not meet the requirement were provided information and support to help them comply.

Around 93,100 Western Australian public school students in Years 3, 5, 7 and 9 were assessed in aspects of literacy and numeracy as part of the 2023 National Assessment Program – Literacy and Numeracy (NAPLAN).

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 commenced. NAPLAN results reported on the new scales are not 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) were introduced, replacing the previous national minimum standards and 10-band structure.

The NAPLAN key effectiveness indicators are based on the percentage of students achieving the Strong or Exceeding national proficiency levels in Reading and Numeracy. These key indicators supersede our previous proficiency standards set in 2018–19.

For 2023 NAPLAN public schools' results, refer to [Key performance indicators, Appendix 2](#) and on our website [NAPLAN 2023 – Summary of Western Australian public school students' results](#).

Students sat the 2024 NAPLAN assessments in March. The results will be reported in our 2024–25 annual report.

Student attendance

The Semester 1, 2023 attendance rate was 86.4%, up from 84.4% in 2022. The attendance rate for Aboriginal students was 68.4%, up from the rate of 64.6% in 2022. While the rates have improved relative to 2022, they are yet to reach the levels prior to COVID-19. For details of attendance rates, refer to [Appendix 3](#).

Restoring attendance to levels prior to COVID-19 continued to be our priority. We have implemented a range of initiatives 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 10-point plan resulted in *Community action to improve attendance: a guide for schools to co-design with communities* and a resource hub to support schools in applying the guide. The resource hub enables community-led action groups to increase their understanding of authentic co-design. The guide and resource hub were piloted with identified schools in 2023. Participants within each school and community provided feedback on the guide and resource hub to maximise its effectiveness and usability.

We continued to collaborate with other agencies and organisations to locate students whose whereabouts were unknown and reduce the number not participating in education or approved alternative options. As at 30 June 2024, the whereabouts of 742 students of compulsory school age were unknown (851 in June 2023).

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 public schools by encouraging the conditions for Aboriginal students and families to experience cultural safety, where their wellbeing and engagement are strengthened, and they are more likely to experience success.

The *Aboriginal cultural standards framework* continued to support our work in building and maintaining mutually respectful relationships with Aboriginal students and their families and to draw on the strengths of local Aboriginal communities to set the directions and priorities for Aboriginal students. In 2023–24, 86 professional learning workshops were delivered to 3,666 principals, teachers, Aboriginal and Islander education officers, graduate school psychologists, and central and regional services staff to support the creation of culturally responsive schools. An online professional learning module for culturally responsive pedagogies was launched in 2023 and completed by 394 staff.

In 2023, each education region continued the Aboriginal school community engagement forums following on from the Director General-hosted 'Education Conversations'. 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. Our directors of education have continued these conversations in each region and are committed to implementing culturally responsive practices identified during the forums.

In 2023, there were 24 Aboriginal languages being taught in 97 Western Australian public schools (92 in 2022). Within these schools, 14,857 students in Kindergarten to Year 12 studied an Aboriginal language (12,795 in 2022).

In 2023, we welcomed the second cohort of principals into the Culturally Responsive School Leadership program. This one-year program was developed in partnership with Danjoo Koorliny Elders and community leaders, and the Centre for Social Impact. The program was completed by 21 principals in June 2024.

In 2024, there were 54 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 2023, the Follow the Dream program, in partnership with the Polly Farmer Foundation, was delivered to 2,091 Aboriginal secondary students across 101 public schools throughout Western Australia. WACE was achieved by 212 of the 289 Year 12 students in the program in 2023.

The Clontarf Foundation academies operated in 40 schools in Semester 1, 2024, supporting male Aboriginal students through school and into post-school destinations.

In Semester 1, 2024, 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 59 public schools, an increase by 10 schools from Semester 1, 2023.

The education commitments outlined in Western Australia's *Closing the gap: implementation plan 2023–2025* are aligned with our *strategic directions for public schools* and our priority of building a culturally responsive public education system. The commitments:

- emphasise a focus on creating culturally responsive classrooms that build on the strengths of Aboriginal students, engage them in learning and enable them to thrive academically and socially
- place importance on partnering with families, communities and agencies to support the educational engagement of every Aboriginal student
- are underpinned by our *Aboriginal cultural standards framework*.

Key initiatives to develop the cultural responsiveness of staff continued, including KindiLink, Aboriginal languages teacher training and the Yikan Noongar Year 3 digital teaching and learning language resources.

The state government's *Aboriginal Empowerment Strategy 2021-2029* continued to guide our approach to implementation of the *National Agreement on Closing the Gap*. We continued to engage with Aboriginal families, communities, and organisations to progress our commitments in the implementation plan and the priority reform areas.

In September 2023, we welcomed inaugural members of the Aboriginal Advisory Body to strengthen our relationship and shared decision-making with Aboriginal people.

The Aboriginal Advisory Body provides advice to the Department that focuses on creating a culturally responsive education system to support Aboriginal students' wellbeing, engagement and achievement. This involves integrating Aboriginal perspectives and practices, addressing systemic barriers and fostering an inclusive environment that respects and values Aboriginal cultures. It meets on a quarterly basis and these meetings have enabled important conversations with members of our Corporate Executive about key education initiatives and the public school system's structure, helping them provide valuable advice.

Kevin O'Keefe OAM, Principal Advisor, Student Achievement, provided advice and guidance drawn from his extensive experience in Aboriginal education in school and system contexts. Kevin ceased his service as a member of Corporate Executive on 28 March 2024. He is a recipient of the Medal of the Order of Australia for service to Indigenous education and his contributions as a member of Corporate Executive were immeasurable. Paul Bridge has stepped into the revised role of Advisor, Cultural Responsiveness and Aboriginal Perspectives, in addition to his position as Director of Education, Kimberley.

High quality learning environments that meet the needs of students

In 2024, 2,074 students (2,043 in 2023) 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 2024, with 1,108 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 5,330 applications (4,848 in 2023) for Year 7 secondary places commencing in 2025. We also received a further 1,760 applications (1,554 in 2023) from students applying for entry to Years 9, 10 and 11 in 2025.

We continued to fund the Purposeful Academic Classes for Excelling Students (PACES) 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 2023, a total of 247 students participated in the program.

The Career Learning Toolkit, an election commitment of the state government, is an online hub with work-related resources to assist teachers and career practitioners in planning for career development learning. The toolkit aims to equip students in Years 7 to 12 with the tools and knowledge required to transition to post-school pathways successfully.

During the final 2 years of compulsory education, we supported Year 11 and 12 student engagement and learning across public and non-government schools through options other than full-time schooling. These included studying at university, TAFE or registered training organisations, undertaking an apprenticeship or traineeship or employment, or a combination of these. We provide approval through a 'notice of arrangements'. In 2023, 4,716 notices of arrangements were approved. A student can only have one active notice at a time, but it is possible for them to have multiple notices approved in the calendar year.

Participation, engagement and transitions teams across each of our education regions support Year 11 and 12 students who are not attending school by working with the school and student to re-engage them or engage them in training or employment (or both) as an approved alternative to school. The teams provide case brokerage and one-to-one outreach support and liaise closely with a wide range of youth organisations to reduce student barriers to engagement in an approved option.

Across WA in 2023, our School of Isolated and Distance Education (SIDE) provided education to more than 3,800 Kindergarten to Year 12 students unable to access regular schools or specific subjects. It delivered more than 5,600 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 2023, with 18 schools funded for an ILC in 2024. 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.

We have 5 agricultural colleges with residential facilities located at Cunderdin, Denmark, Harvey, Morawa and Narrogin. The colleges provide agricultural education programs to students in Years 10 to 12, including specialist vocational education and training (VET) and delivery of the agricultural curriculum. As at the Semester 1, 2024 student census, 634 students were enrolled, with 514 in residence and 120 attending as day students.

As at the Semester 1, 2024 student census, we were providing boarding facilities to 425 students through 8 country residential colleges and 1 metropolitan residential college. Of these students, 118 were attending non-government schools. For student numbers over the last 5 years at each residential college, refer to [Appendix 1](#).

We support WA families with the Boarding Away from Home Allowance (BAHA). In 2023, we supported:

- 1,078 public and non-government school students through the BAHA for Isolated Children at a cost of \$1.4 million (1,200 at a cost of \$1.6 million in 2022)
- 317 students through the BAHA Agricultural College Special Subsidy at a cost of \$411,997 (294 at a cost of \$378,706 in 2022). This allowance supports boarders at Western Australian Colleges of Agriculture and Edmund Rice College.

- 40 public school students with the BAHA Gifted and Talented payment at a cost of \$48,600 (37 at a cost of \$44,550 in 2022). 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 support low-income families with children at public and non-government schools through the Secondary Assistance Scheme. In 2023, a total of 25,105 students in Years 7 to 12 received support through the scheme (27,735 in 2022):

- \$5.8 million under the Education Program Allowance (\$6.5 million in 2022)
- \$2.8 million under the Clothing Allowance (\$3.2 million in 2022).

We partnered with the School Curriculum and Standards Authority and the Department of the Premier and Cabinet to administer the WA Student Assistance Payment, a cost-of-living initiative for parents and carers of eligible students. The initiative was designed to reduce the pressure of school expenses with a one-off payment of \$250 for each secondary student and \$150 for each primary or Kindergarten student enrolled in a public or non-government school, or registered for home education. Claims were open from 15 April until 28 June 2024 and claimants could apply via the ServiceWA application or paper and online forms. Over \$75.3 million was distributed to more than 392,000 students and their families.

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. We are leading the Pathways to Post-School Success review 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 has been extended to enable further consultation and is scheduled to conclude in the second half of 2024.

Support for students with specific educational and engagement needs

Students for whom English is an additional language or dialect are supported through Intensive English Centres (IECs) and in mainstream schools. From 2018, the number of English as an additional language or dialect (EALD) students increased from 24,708 to 48,133 in 2024.

In 2024, IECs at 14 metropolitan schools provided targeted programs to 1,319 newly arrived primary and secondary EALD students. 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 2024, the IECs received a base allocation of \$6.3 million (\$6.1 million in 2023) and further per student funding of \$11.7 million (\$10.6 million in 2023). We have plans to establish 2 additional IECs in primary schools.

Mainstream schools in 2024 had 46,814 EALD students, including 6,290 Aboriginal students. Of these, 18,053 were eligible for EALD funding allocation of \$53.9 million through our student-centred funding model (\$44.1 million in 2023), including 2,361 Aboriginal students.

As at 30 June 2024, 2,836 (88%) of the 3,227 children in the care of the Chief Executive Officer of the Department of Communities and enrolled in our schools had documented plans. Plans under development for various reasons, such as children who have only recently come into care or enrolled at the school, are not included in these figures.

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 2023, the School of Special Educational Needs: Behaviour and Engagement managed 857 individual students across 954 cases of direct and indirect support for students with extreme, complex and challenging behaviours (724 students across 752 cases in 2022).

The School of Special Educational Needs: Disability provided support to 3,059 students with a diagnosed or imputed disability in 2023. This support was provided through a consulting teacher service. In addition, the school provided whole-school support to 490 schools across Western Australia. Professional learning was provided to 7,483 educators across the state to build their capability 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. Teaching and liaison support was provided to 5,000 public and non-government school students and their enrolled schools in 2023. One hundred and nineteen students were supported with online learning at home through the Medical Referral Program while unable to attend school for health reasons. Two new memorandums of understanding were executed with the Department of Health to ensure all school-aged patients are afforded equitable access to educational continuity. In October 2023, new programs at Joondalup Health Campus were opened to expand educational continuity for students admitted to paediatric, youth and adult care facilities.

In 2023, our School of Special Educational Needs: Sensory provided tiered educational services and support to 2,329 public and non-government school students, including early intervention for 146 children aged 0 to 4 years old with hearing loss, vision impairment or both.

As at the Semester 1, 2024 student census, our 5 metropolitan language development centres were providing intensive language intervention programs for 1,330 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 2023, 18 programs were established. On 12 May 2022, the state government announced an \$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 2024, we were supporting 18,034 students through the student-centred funding model individual disability allocation to public schools (15,902 in June 2023).

In 2023, we provided teaching and learning adjustments to 23.1% 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.

A review of the *School Education Act 1999 (WA)* commenced in 2024 to identify opportunities to strengthen access and inclusion for students with disability. The review is being directed by an expert panel and advisory council and will examine every section of the School Education Act to find barriers to, or opportunities to improve, access and inclusion for students with disability.

Student wellbeing

Supporting student wellbeing

In 2023, an average of 439.8 full-time equivalent (FTE) school psychologists (412.7 FTE in 2022) supported schools to enhance student achievement, engagement and wellbeing through a range of preventative and responsive services.

The number of school psychologists increased in 2023, following a state government election commitment, with mental health and wellbeing as a priority area.

As part of our pastoral care for students in 2023, 726 schools accessed chaplaincy services through in-school chaplaincy programs (619 in 2022). Additionally, on 42 occasions we deployed pastoral critical incident responders to help support school communities following a critical incident (12 in 2022).

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 support for public schools to advance the wellbeing of students. *Student wellbeing and care: future directions* sets clear expectations of the role of schools in supporting and addressing student mental health, as well as strengthening support for schools to embed effective approaches to student wellbeing and care.

With funding from the Mental Health Commission, we delivered Gatekeeper Suicide Prevention training to 1,024 public and non-government school staff and other community members in 2023. The Teen Mental Health First Aid program was delivered to 3,335 public and non-government school secondary students. Youth Mental Health First Aid training was provided to 643 public school staff and other community members who work with young people.

The Respectful Relationships Teaching Support Program, an election commitment of the state government, provides school staff with evidence-based skills and knowledge to implement a whole-school approach to respectful relationships education in the context of family and domestic violence. We provide support to operate the program, managed by the Department of Communities and delivered by Starick Services Inc. In 2023, 36 schools completed the program.

In 2023, we surveyed 100% of schools on protective behaviours education. All except 6 schools fully or partially implemented protective behaviours. Five of these schools provided assurance that they have processes in place to meet the requirements in 2024 and have either accepted assistance to tailor the program to their individual contexts or elected to review and strengthen their program. One of the schools is a specialist international education institution and does not deliver the Western Australian curriculum. We also updated our protective behaviours teaching and learning resources to further support schools in the full implementation of protective behaviours education.

The WA Student Council is comprised of Year 10 and 11 public school students from across our 8 education regions and reflects the perspectives of all students, including gender and culturally diverse students, and those with disability. During 2023–24, the council continued to inform and contribute to our system priorities, future initiatives and strategic directions. The council's priorities are cultural responsiveness, supporting students with disability, student health, safety and wellbeing, student resources and education reform, and the school environment.

We remained focused on educating students, parents and school staff about the health risks associated with vaping. A suite of online resources including the WA Schools Anti-Vaping Toolkit, information on e-cigarettes and vaping, professional learning for staff, and teaching and learning resources aligned to the Western Australian curriculum is available to all schools. To cater to the needs of primary schools we developed additional teaching and learning resources for students in Years 5 and 6.

We provided free period products, primarily via dispensers, to all Western Australian public schools with secondary students. Since the start of the initiative early in 2023 to the end of June 2024, we have distributed over 2 million period products to secondary schools, including education support centres and Schools of Special Educational Needs. The initiative is being expanded to include all public schools with primary students in Term 3, 2024. It 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

In July 2023, we launched [Standing together against violence](#), the state government's plan to address violence in schools, which outlines procedures if schools need to escalate matters, including the targeted use of suspensions and exclusions.

In 2023, 21,565 students (6.4% of total enrolments throughout the year) were suspended and there were 172 recommendations for exclusion, resulting in 163 exclusion orders made.

The Alternative Learning Settings (ALS) program operates as the School of Alternative Learning Settings (SALS) to provide alternative facilities and targeted support programs to school students who have been excluded or are at risk of being excluded for complex and challenging behaviours. The ALS program completed its planned expansion at the beginning of 2023 and operates at 12 sites across all 8 education regions. In 2023, 236 students participated in the ALS program (170 in 2022).

In 2023–24, we launched simplified recommendation for student exclusion documentation to schools and education regional offices for distribution to families as required.

The revised [Student Behaviour in Public Schools policy](#) and procedures were implemented 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. A behaviour policy interface provided schools with access to programs, services and supports to help implement the policy and procedures. Online professional learning for trauma-informed practice and restorative approaches was developed to complement and support the revised policy.

In 2023, more than 3,800 school staff completed training in de-escalation and positive handling. This included 808 graduates who received mandatory training on how to de-escalate and manage aggressive behaviour as part of their induction program.

In 2023, 6,596 participants attended the Classroom Management Strategies and Western Australian Positive Behaviour Support (PBS) training programs either face-to-face or online. There were 494 PBS schools across Western Australia at various stages of tiered implementation in 2024.

In 2023–24, we continued to implement enhancements to strengthen operations of 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 interagency partners
- worked towards developing guidelines for circumstances where a risk assessment and management plan is to be modified or removed
- implemented an amendment to the *School Education Act 1999 (WA)*, allowing the Director General to exclude a student charged with, or convicted of, a harmful sexual behaviour where the student harmed attends the same school.



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

Strengthening the quality of teaching

The Quality Teaching Strategy (QTS) is our position on effective teaching and the aspects of school culture that support improved teaching practices. The strategy articulates the supports to strengthen the effectiveness of classroom teaching and whole-school practice. It 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 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.
- 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 Semester 1, 2024, 30 principals commenced the program.

A core component of the QTS is a strengthened profession-led model of support which leverages the expertise in our schools. In 2024, 26 QTS lead schools, 4 DigiTech schools and 5 Western Australian Centre for Excellence in the Explicit Teaching of Literacy schools supported the implementation of Teaching for Impact, including through the use of instructional coaches. In February 2024, leaders and teachers representing these schools came together to continue to co-design their operational models and further strengthen support for the QTS. The forum provided an opportunity to build the QTS community of practice.

The QTS partnerships initiative further amplifies school engagement with Teaching for Impact by linking partner schools with a lead school. We launched the initiative at a one-day workshop on 24 May 2024, and will conclude at the end of Term 4, 2024. Eighty-one schools from across the state, including 26 QTS lead schools, 4 DigiTech schools and 51 QTS partner schools are participating in the initiative.

Investing in our teachers' skills and development

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 2023–24, 4,101 teachers completed components of the professional learning modules and 636 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 2023, 65 exemplary teachers achieved level 3 classroom teacher status and 1,297 teachers became senior teachers. Senior teachers are experienced teachers committed to high quality teaching and ongoing professional learning.

The Leap program addresses emerging Department and local school workforce demands by qualifying current teachers in areas of need through graduate certificates offered at local universities and micro-credentials tailored to specific areas of expertise. In 2023–24, Leap trained 308 teachers in secondary mathematics, languages, design and technology, English, education support, humanities and social sciences, agriculture, physics and chemistry.

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 (VET) that meets the needs of industry. In Semester 2, 2023, additional funding was approved for VET teachers, trainers and support staff to complete or upgrade to the new version of the Certificate IV in Training and Assessment, complete or upgrade their industry qualification and attend professional learning. This was expanded in early 2024, to allow completion of Certificate IV in Training and Assessment skill sets to deliver VET in schools.

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

Reducing workload and red tape in schools

The reduction of workload and red tape for teachers and school leaders is a government priority, with the [Focus 2024](#) call to action stating 'we will examine ways of reducing red tape and administrative burden on teachers and school leaders'.

We undertook significant research, including extensive consultation across the sector, and commissioned [Understanding and Reducing the Workload of Teachers and Leaders in Western Australian Public Schools](#), to investigate the major drivers of excessive teacher and school leader workload. The report's actionable recommendations were accepted, and we are implementing a range of initiatives to reduce workload and red tape for teachers and school leaders. In 2023–24, initiatives under the 'Clearing the way' banner included:

- a trial of 16 FTE complex behaviour support coordinators based at schools to help teachers to support students with disabilities and learning challenges
- simplifying the process and strengthening support to schools in relation to student exclusion requirements
- changes to key financial rules to provide greater autonomy and flexibility
- a new automated financial reporting tool for schools
- the delivery of a new online criminal screening system
- the expansion of 'Connect and Respect', including the creation of new templates to limit after-hours contact with public school staff
- exploring the use of artificial intelligence (AI) tools to streamline curriculum planning and improve classroom teaching, including a cross-sectoral generative AI pilot, which will be funded in part by the Australian Government's Workload Reduction Fund
- the digital forms pilot, funded in part by the Australian Government's Workload Reduction Fund, to reduce paperwork and administration through a range of digital solutions
- the roll-out of an innovative software platform, Kaartdijin, expected to deliver significant time savings and eliminate duplication of tasks.

Attracting and retaining high quality teachers Benefits and incentives for teachers

An attraction and retention incentive was provided to new and existing eligible teachers and school administrators at regional and remote schools experiencing significant recruitment pressures identified in our Regional Incentive Framework. A \$12.4 million package applied to 48 schools for 2023. A further \$15.49 million package was provided to expand the initiative to 68 schools for 2024. Payments vary between \$5,000 and \$17,000 per employee, paid in 2 instalments.

In February 2024, the Minister announced a grant to retain pre-service teachers working as education assistants (EAs) in public school education support settings. Grants of \$5,000 are available to eligible EAs in 2024. As at 30 June 2024, 34 EAs had received the grant.

In 2023–24, we supported 53 secondary science, technology and mathematics pre-service teachers 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, we awarded 2 Bob Hawke Aboriginal teacher scholarships to support aspiring Aboriginal secondary teachers to complete their teaching qualification. We have launched the 2024 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 2023–24, \$93.5 million was paid in rent for an estimated 2,350 properties occupied by our staff and mostly owned or leased by the Government Regional Officer Housing Program (\$78.8 million for an estimated 2,265 properties in 2022–23). Of this, we subsidised 78% (76% in 2022–23).

Attracting and developing teachers

An international teacher recruitment campaign continued to target teachers from the United Kingdom, New Zealand, South Africa, the Republic of Ireland and Canada. Overseas teachers were appointed to positions in public schools where no local, suitable or available teacher could be found. The attraction package includes fully funded relocation, visa sponsorship and a possible pathway to permanent residency. In 2023–24, 102 international teachers commenced in public schools, with the majority appointed to positions in regional and remote schools across Western Australia.

In 2023–24, through the Pre-Service Development Program, we supported:

- 183 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.
- 37 professional experience placements undertaken by pre-service teaching students in metropolitan education support centres or schools.
- 52 pre-service teachers to complete short Horizons courses to upskill in areas of workforce demand such as mathematics, digital technologies and education support.

Through the Internships for Pre-Service Teachers project, 13 pre-service teachers were supported financially to undertake an internship in a public school. This project aims to increase capacity and work readiness by delivering practical learning that integrates theory into classroom practice. We accepted applications from high-performing pre-service teachers in all learning areas to enhance teacher supply across Western Australia's public schools.

In 2024, 25 Teach for Australia associates commenced teaching in 12 regional and 5 metropolitan secondary schools, joining the 35 associates teaching in 26 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 2024, 11 participants continued in the program.



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 2023–24, we provided professional learning for principals and emerging leaders.

The Leading School Improvement suite of programs for school leadership teams had 463 participants. The programs are designed to strengthen schools' approaches to whole-school improvement and build cohesive, high-functioning leadership teams.

The Emerging and Team Leaders program was delivered to 693 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 2023–24:

- 32 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.
- 73 principals completed the 2-day residential Newly Appointed Principal Induction program to increase their understanding of the key operational aspects and management essentials of being a principal.
- 53 principals completed the 4-day Launch: New Principal program, designed to fast-track learning for principals in their first 3 years of the role or have a fixed-term contract of 6 months or longer. The program supported their transition to principal and included one-on-one executive coaching sessions and 12 months of mentoring with an accomplished principal.

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 2023–24, 227 principals sought to engage with a collegiate principal, 112 (49%) from regional locations and 115 (51%) from metropolitan schools. At 30 June 2024, the collegiate principals were actively working with 463 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 2023–24, we completed 175 reviews.

We fund enrolments in a Graduate Certificate of Education Business Leadership from Deakin University for managers corporate services and school leaders. In 2024, 20 participants will graduate.

In 2023–24, 206 staff completed a professional learning program in the career pathway suite for managers corporate services. We subsidised the programs to support and develop business leaders.

In 2023–24, we expanded flexible learning for corporate services staff in schools by increasing online learning offerings and providing virtual presentations.

In 2024, the Women in Leadership: Dare to Lead program for women in the initial stages of their leadership journey had 19 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 2024, 13 aspirant Aboriginal leaders continued to participate in the program.

Science, technology, engineering and mathematics (STEM)

We continued to develop resources and offer programs to encourage greater interest and competence in STEM.

The Primary School Science program, transforming existing classrooms into purpose-built science classrooms for our primary students, is nearing completion, with 125 conversions completed and the remaining 8 still to be delivered. As part of the program, each school also receives \$25,000 to purchase equipment and resources for their new science classrooms. This 2021 election commitment built on the previous program that converted 200 existing classrooms into purpose-built science classrooms.

In 2023–24, as part of the Secondary Science program, 2 schools received a secondary science classroom conversion under tranche 1 of the program, with a further 8 schools either commencing construction or in planning.

The STEM program aims to improve the functionality of existing education facilities through a range of new constructions, upgrades and refurbishments. Commencing in 2022 and being delivered over 3 tranches, a STEM laboratory will be established at 75 targeted secondary schools and district high schools, 15 of which are being delivered as part of a major upgrade. Seventeen STEM laboratories have been delivered at schools so far, while a further 58 are in various stages of planning, design or construction.

The Ngaparrrtji Ngaparrrtji Two-way Science program supports schools to build partnerships with local Aboriginal communities to develop integrated, culturally responsive learning programs that connect Aboriginal knowledge with the Western Australian science curriculum. In 2024, 40 schools across all education regions are participating. The program was acknowledged at the 2023 Institute of Public Administration Australia WA Achievement Awards by winning the category of Best Practice in Corporate Social Values.

The PRIMED project, which concluded on 30 June 2024, was an initiative of the Department of Primary Industries and Regional Development, the Department of Training and Workforce Development and the Department of Education and was delivered in partnership with the primary industries sector. PRIMED aimed to prepare students in Years 7 to 10 for careers in primary industries in Western Australia. The project provided resources aligned to the Western Australian curriculum and related professional learning. From Semester 2, 2021, to the conclusion of the project, 1,273 participants attended professional learning delivered by teacher leaders.

Curriculum delivery and support

In 2023, to support the delivery of the Western Australian curriculum, 25 Quality Teaching Strategy lead schools and 5 DigiTech schools supported teachers to evaluate the impact of their practice and extend and strengthen their range of teaching strategies. These schools provided 279 professional learning events to 4,387 participants. Of these events, 216 were in response to direct requests from schools.

In August 2023, the School Curriculum and Standards Authority published revised Kindergarten curriculum guidelines to support teachers in developing curriculum to facilitate the optimal learning and development of Kindergarten students in Western Australia. The guidelines align with the revised nationally approved *Belonging, being and becoming: the Early Years Learning Framework for Australia*, which came into effect in 2024. We have worked closely with the School Curriculum and Standards Authority to support schools in implementing the guidelines and framework through professional learning for Kindergarten teachers and education assistants, and school leaders.

In 2024, the first round of teachers completed internships through the second iteration of the Western Australian Centre for Excellence in the Explicit Teaching of Literacy internship program. The 4-term program aims to strengthen evidence-based explicit literacy practices in schools with primary-aged students. It provides teachers with professional learning, support and mentoring opportunities.

During 2023, the Phonics Initiative continued to build 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. We also launched the Leading Phonics in Schools series aimed at developing the capacity of instructional leaders to embed a consistent approach to phonics instruction within schools.

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 2023, 28 assistants supported teachers in 6 languages.



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 frameworks, while empowering principals and their staff to act with the authority and responsibility for the success of their schools.

Transparent accountability of schools

Public school reviews provide feedback to school leaders, staff and the 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. In 2023–24, we conducted 277 public school reviews.

The ongoing improvement of the public school review process continued to be informed by the findings and recommendations of the 2023 Office of the Auditor General performance audit report on the *Effectiveness of public school reviews*.

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 2023, we verified the audits of 47 public schools.

We continued to support school council and board members to fulfil their functions through the Linking Schools and Communities Program, with 101 attendees at 11 workshops in 2023. 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, 409 newly appointed public school council and board members attended 42 workshops, delivered by a principal, covering the essentials for a new council or board member.

At the start of the 2024 school year, slightly over three-quarters (639) of public schools were operating as independent public schools, including 2 new schools that opened in 2024.

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.

Our School Budget Review Committee provides a mechanism for public schools to seek additional funding during the school year. In 2023–24, we approved 13 requests for additional funding from schools, with over \$1.7 million in additional funding allocated.

We provided 101 workshop and training sessions to 1,458 staff as part of a comprehensive professional learning program on planning, managing and monitoring school budgets. We also provided individual support for schools through online and in-school sessions.

In 2023–24, substantial content enhancements were made and maintained on Ikon (Information and knowledge online), our dedicated intranet platform designed to cater to the specific requirements of our staff. Serving as a centralised hub, Ikon continued to facilitate streamlined access to necessary information and services essential for staff productivity.

Information and communication technologies (ICT) to support public schools

Program Kaartdijin has commenced the deployment of a cloud-based, contemporary and efficient system to replace the aging Student Information System currently used by most schools. The program is an integrated solution, provided by 2 vendors: Compass Education and TechnologyOne Limited. Compass Education will deliver school and student administration, parent billing and timetabling, while TechnologyOne will provide budget and financial management functions.

The solution will be deployed to public schools in phases, with guidance, training and support provided as they implement the new system. In 2023–24, phase 1 was deployed after the completion of a successful pilot.

In 2023–24, we commenced an additional upgrade project to further enhance bandwidth for over 700 schools. This additional capacity builds on the bandwidth upgrades already rolled out to public schools in 2022–23 and will result in some schools receiving up to 200% uplift. The upgrades will enable staff and students to participate in online classes, access educational resources and collaborate with their peers more effectively through faster internet speeds, better videoconferencing capabilities and more reliable connections.

These upgrades will also bring substantial benefits to regional communities surrounding the schools.

In 2023–24, we provided 2,895 new notebook computers to teachers through the Notebooks for Teachers program. Additionally, we offered ongoing technical support services, access to various software applications, and insurance and warranty coverage to 7,342 teachers using notebook computers provided by the program.

Our specialist cybersecurity team remains dedicated to protecting our data, assets and corporate systems. We successfully increased our level of maturity against the Australian Cyber Security Centre's Essential Eight mitigation strategies. We also continued to work closely with the Office of Digital Government to elevate nominated critical cybersecurity controls and ensure we apply a risk-centric lens to cybersecurity processes, governance and technologies.

In 2023–24, more than 307,000 teachers, students and parents used Connect, our integrated teaching and learning online environment. In Semester 1, 2024, we provided more than 36,000 online classrooms for students and more than 480 schools provided parents with access to electronic versions of their children's school reports through Connect. In Term 4, 2023, Connect transitioned to the cloud, enhancing the scalability, security and flexibility of the system in line with the [Whole of Government Cloud policy](#).

Investing in our public school infrastructure

Our asset investment program expenditure was \$566.7 million in 2023–24.

This included completing construction on:

- the new Henley Brook Primary School and Jilbup Primary School, which opened for the 2024 school year
- the redevelopment of John Forrest Secondary College
- stage 1 of the offsite early childhood education centre at Brabham Primary School
- the final stages at Madora Bay Primary School and Wellard Village Primary School, which opened for the 2023 school year.

Construction continued on:

- additional student accommodation at Anne Hamersley Primary School, Brabham Primary School, Caversham Valley Primary School and Harrisdale Primary School
- major upgrades and additions at Derby District High School
- upgrades to the administration and library at Fremantle Primary School
- the rebuild of Hillarys Primary School
- a 2-storey modular building to provide additional student accommodation at Shenton College.

Construction commenced on new primary schools in Brabham and Eglinton to open for the 2025 school year.

Planning and design continued or commenced on:

- additional student accommodation, including STEM facilities, at Ashdale Secondary College
- a 2-storey modular classroom at Highgate Primary School
- the redevelopment, including STEM facilities, of Rockingham Senior High School, Rockingham Senior High School Education Support Centre and Safety Bay Senior High School
- new education support facilities at Waggrakine Primary School and Wanneroo Secondary College
- new primary schools in Wellard and Wungong to open in 2026.

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. This allocation has subsequently been adjusted as required. The following information details progress on the larger projects.

Construction was completed on:

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

Construction continued on:

- additional classroom accommodation and education support centre at Kalamunda Senior High School
- a sports hall at Ocean Reef Senior High School
- the redevelopment of Roebourne District High School and Westminster Primary School.

An investment of \$424.4 million was allocated over the 2021–22 to 2024–25 financial years to deliver the 2021 election commitments. This funding was subsequently adjusted as required. The projects are 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:

- major upgrades at Beldon Primary School, Clifton Hills Primary School, Donnybrook District High School, Gooseberry Hill Primary School and Redcliffe Primary School
- new pool changerooms and associated access for students with disability at West Coast Secondary Education Support Centre
- a refurbished health and wellbeing hub, canteen and chaplain's office at Bull Creek Primary School
- a refurbished home economics classroom at Kellerberrin District High School
- science classroom conversions at 17 schools under tranche 2 of the Primary School Science program
- science classroom conversions at 42 schools under tranche 3 of the Primary School Science program
- science classroom conversions at the remaining 2 schools under tranche 1 of the Secondary Science program
- laboratory upgrades at 14 schools under tranche 1 of the STEM program
- laboratory upgrades at 1 school under tranche 2 of the STEM program
- solar system installations at a further 35 of the 84 schools in round 1 and 47 of the 96 schools in round 2 of the Schools Clean Energy Technology Fund.

Projects that commenced or continued included:

- the stage 2 build of Alkimos College
- additional student accommodation or major upgrades at Albany Senior High School, Ballajura Primary School, Duncraig Senior High School, Illawarra Primary School, John Curtin College of the Arts, Edney Primary School, Huntingdale Primary School and Kewdale Primary School
- a performing arts centre at Balga Senior High School
- sports hall with upgrades and a STEM laboratory at Kelmscott Senior High School
- science classroom conversions at the 8 remaining schools under tranche 3 of the Primary School Science program
- science classroom conversions at 5 schools under the Secondary Science program
- laboratory upgrades at 29 schools under the STEM program
- solar system installations at the remaining 2 schools in round 1 and a further 33 of the 96 schools in round 2 of the Schools Clean Energy Technology Fund
- installation of LED lighting at 57 of the 60 schools in round 3 of the Schools Clean Energy Technology Fund.

Planning commenced or continued for:

- a home economics room upgrade at Exmouth District High School
- major upgrades and refurbishments at Byford Secondary College, Darling Range Sports College, Roleystone Community College and Springfield Primary School
- sports halls with upgrades and a STEM laboratory at Greenwood College and Melville Senior High School
- a performing arts centre at Warwick Senior High School
- science classroom conversions at the remaining 3 schools of the Secondary Science program
- laboratory upgrades at the remaining 29 schools of the STEM program
- solar system installations at the remaining 16 schools in round 2 and installation of LED lighting at the remaining 3 schools in round 3 of the Schools Clean Energy Technology Fund.

Under Royalties for Regions funding:

- additional student accommodation was completed at Baynton West Primary School and South Bunbury Education Support Centre
- refurbishments were completed at Donnybrook District High School
- upgrades were completed at Tambrey Primary School
- additions and improvements, including a new STEM laboratory, commenced at Albany Senior High School
- upgrades and a new STEM laboratory commenced at Broome Senior High School
- additional student accommodation commenced construction at Eaton Community College and Halls Creek District High School
- planning for refurbishments at Baler Primary School, Cassia 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 a further 2 schools in the Pilbara and 9 schools in the Kimberley, with the remaining 3 schools under construction.

Sustainability

In 2023–24, our response to climate change accelerated, with many climate action initiatives underway across the 3 focus areas of curriculum, infrastructure and operations identified in *Caring for Country together: our sustainability framework*.

In July 2023, we formed a Sustainability Program Board to oversee projects and strategies related to climate action and sustainability. Work overseen by the Board aligns our actions with our sustainability framework and state government priorities such as the:

- *Climate Adaptation Strategy: building WA's climate resilient future*
- *Kept Katitjin – Gabi Kaadadjan: Waterwise Perth action plan 2*
- statewide target of net zero greenhouse gas emissions by 2050.

The \$44.6 million Schools Clean Energy Technology Fund continued reducing emissions, with more schools receiving solar systems and LED lighting upgrades during 2023–24.

Work has also commenced on a climate adaptation roadmap with the first step, a strategic agency-wide climate risk assessment, completed. The second step, an assessment to understand our vulnerability, including financial vulnerability, to climate change has commenced. Both assessments will inform a climate adaptation strategy to improve the climate resilience of education facilities and operations.

Education for sustainability is embedded within the Western Australian curriculum and is a key driver of sustainability outcomes, including energy and water conservation, effective waste management and biodiversity enhancement.

In 2023–24, Sustainable Schools WA supported 40 schools to develop sustainability action plans. Additional professional learning supported schools to engage with our sustainability framework and provided students with ongoing opportunities to learn about, and take action for, sustainability.

The Bush Classrooms initiative continued to provide professional learning to support schools in creating culturally responsive outdoor teaching and learning spaces. Participating schools, in partnership with local Aboriginal communities, protected or created areas of natural bushland on school grounds to heal and care for Country together.

Meeting our national and state commitments

The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability released its final report in September 2023. There are 15 recommendations with multiple actions relating directly to education. Since February 2024, we have been working with the Department of Communities, the lead agency, to respond to each recommendation as part of a whole-of-government response.

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 2023–24, we:

- supported schools to embed the [National Principles for Child Safe Organisations](#) (the National Principles) and drive positive cultural change in child safety
- provided a range of resources and advice, including professional learning to support school staff to meet their responsibilities for the care, safety and protection of children.

The National Principles are embedded in our [Student Behaviour in Public Schools policy](#) and procedures.

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 on school sites. Following consultation with schools and other relevant stakeholders, guidelines and additional resources to enhance the connection between therapy approaches out of school and at school are reviewed and updated annually.

Nationally agreed reforms continued to be advanced through the Education Ministers Meeting and subcommittees. Western Australia, along with the Australian Government and other state and territory governments, continued progressing initiatives to support teachers under the [National Teacher Workforce Action Plan](#).

In 2023, we contributed to the consultation and made a submission to the national [Review to Inform a Better and Fairer Education System](#), to inform the next National School Reform Agreement. Following the completion of this national review, Australia’s education ministers collectively agreed that the next National School Reform Agreement, to be called the Better and Fairer Schools Agreement, will deliver on the Alice Springs (Mparntwe) Education Declaration. The declaration sets a joint vision for a world-class education system that encourages and supports every student to be the very best they can be, no matter where they live or what learning challenges they may face.

On 31 January 2024, the Australian Government and state government signed a statement of intent to increase funding for Western Australia’s public school system from 95% of the Schooling Resource Standard to 100% by 2026.

We negotiated a range of new agreements and programs with the Australian Government:

- the 2024 Australian Early Development Census (July 2023 to June 2026), conducted every 3 years to examine how children have developed by the time they start school
- Consent and Respectful Relationships Education to provide additional investment for age-appropriate, expert-developed and evidence-based instruction across public and non-government schools in primary and secondary settings (May 2024 to June 2029)
- Sponsorship Grants for Student Science Engagement and International Competitions 2024 for 21 STEM projects across 12 public schools (expiry dates spanning August 2024 to July 2025)
- a variation to the Student Wellbeing Boost (May 2023 to June 2024) to provide one-off social cohesion student wellbeing support through funding for schools with significant cohorts of Jewish or Islamic students, to respond to the impact of the October 2023 events in Israel and Gaza
- Schools Pathways Program (March 2024 to June 2026) to enhance work and career pathways for students into the Australian defence industry
- a variation to the Workload Reduction Fund (June 2023 to June 2027) to continue piloting initiatives to address teacher workload reduction
- round 2 of the Schools Upgrade Fund (November 2023 to December 2027) to provide for public schools to enable capital investments in new classrooms, buildings, or other major refurbishments and upgrades.

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, round one of the Schools Upgrade Fund and the NAIDOC grants program.

We are dedicated to supporting cultural and linguistic diversity in the workplace and our school communities. In our [Multicultural Plan 2021–2025](#) we have committed to 26 actions.

Of these, 7 have been completed and 19 represent ongoing activities. We continued to provide the Office of Multicultural Interests with progress on our actions as part of our 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).

Table 3: Ministerial requests processed 2021–22 to 2023–24

Type	2021–22	2022–23	2023–24
Letters	1,741	1,437	1,306
Briefing notes/advice	1,990 ^(a)	1,949 ^(b)	1,750
Answers to parliamentary questions	198	147	132
Cabinet comments	70	45	56
Total	3,999	3,578	3,244
Percentage processed on time	85	87	93

(a) This figure includes briefings relating to both the 2021–22 and 2022–23 Budget Estimates Hearings, and COVID-19 Situation Reports.

(b) This figure includes briefings for incoming ministers in December 2022.

Source: Strategy and Policy





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

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

Engaging with families and communities

In 2023–24, our 22 Child and Parent Centres provided 529 programs and services, with approximately 77,000 child attendances and 72,000 adult attendances. The centres continued to support families and communities to provide young children with the best start to learning.

The Kimberley Schools Project has 4 pillars: targeted teaching, early years, attendance and community engagement. Twenty public schools and one non-government school across the Kimberley Education Region continued to participate in the project, with a greater emphasis on student attendance and community engagement through empowering and developing the leadership capability of Aboriginal staff to support Aboriginal leadership within their communities.

The Scaling Up Success in Remote Schools Program is targeted towards outer regional and remote public schools with significant Aboriginal student cohorts and has 2 pillars: targeted teaching, and student and community engagement. The program is funded by the Australian Government and will expand the successful elements of the Kimberley Schools Project. In 2024, 14 public schools from the Goldfields and Midwest education regions commenced the program.

In 2023, the Enhanced Transition to Schools Project supported 352 playgroups, including 19 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 wraparound services and community engagement
- support for the transition of preschool children to school.

In 2023, 181 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 culturally and linguistically diverse (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.

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 2023, 318 Triple P sessions were attended by 4,176 parents. Our staff organised the sessions which were offered through schools, Child and Parent Centres, and not-for-profit organisations.

Volunteers offer invaluable support to our school communities and students. We want to take the opportunity to thank each volunteer for their contribution throughout 2023–24.

EdConnect volunteers make a positive impact on students' lives by offering help and guidance, through mentoring or learning support (or both). The volunteers are trained and screened to work in metropolitan and regional schools and are matched with individual students. In 2023, 666 volunteers supported 12,192 students across 175 public schools.

The Western Australian Council of State School Organisations (WACSSO) provided representation to the Department on behalf of more than 650 affiliated Parents and Citizens' (P&C) Associations. WACSSO also offered advice, support and training to affiliates and individual members, as well as the opportunity to attend the annual conference, at which over 400 delegates gathered to learn and network.

Members, parents and carers volunteered through P&Cs, which represented 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 submitted P&C financial data from 2023, P&Cs collectively contributed:

- just over 450,000 voluntary hours
- over \$15.0 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 2023, we supported 130 cases through this youth transition program.

In 2023–24, we continued to support the Kimberley Juvenile Justice Strategy, a suite of cross-government initiatives led by the Department of Justice to prevent and reduce youth offending and antisocial behaviours in the Kimberley region. Our youth transition coordinator and Aboriginal youth support coordinator assisted young people leaving the care of justice services and supported vulnerable students to re-engage 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 Youth and Community Services Hub (the Hub) at its purpose-built hub. The program, in partnership with government and non-government agencies, 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 2023, 101 school-aged young people and their families were supported through services including counselling, food relief, employment and housing support, parent education, medical screening, youth outreach, pathway planning, onsite education programs and alternative education pathways.

In partnership with South Metropolitan TAFE, the Youth and Community Services Hub (the Hub) launched the Steppingstone Program, delivering a Certificate I in General Education for Adults and wraparound support services to students. In 2024, 12 students who were disengaged or had poor attendance (or both) due to a medical or mental health condition enrolled in the program.

We participated in the Early Years Partnership, with the departments of Communities and Health, the Minderoo Foundation and The Kids Research Institute Australia. The partnership aims to improve the wellbeing and school readiness of children from conception to 4 years of age in 4 Western Australian communities. In 2023–24, community plans were launched for Derby and Bidadanga Aboriginal Community and continued to operate for Armadale West and Central Great Southern. Further investment was made into the community plans, including additional funding for Armadale West at Challis Community Primary School.

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 2023–24, we managed the School Drug Education and Road Aware Program. We also funded the program in conjunction with 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 2023, 29,460 public and non-government school students participated in the Keys4Life pre-driver education program.

Support for international students

In 2023–24, we continued to deliver on initiatives set out in our long-term plan for international education in public schools, including:

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

We also worked closely with TAFE International Western Australia to promote international student enrolments.

As at the Semester 1, 2024 student census, 561 international students were enrolled in schools across our public education system (365 at Semester 1, 2023).

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 (167,840) were enrolled in 315 non-government schools in 2024. For further enrolment information, refer to [Appendix 1](#).

Non-government school regulation and funding, and home education

Non-government school regulation
We maintained procedural safeguards to ensure our regulatory functions are transparent, and that regulatory and delivery functions are appropriately separated.

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.

The Director General assessed compliance of non-government schools with the registration standards and other requirements. In 2023–24, the Director General approved:

- 32 registration renewals
- 22 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
- tuition fees paid by parents.

In 2023–24, we allocated more than \$451 million in recurrent financial assistance for 162,822 students in non-government schools (almost \$434 million for 158,351 students in 2022–23). This amount included \$40.4 million to support students with special educational needs (\$36.5 million in 2022–23).

We allocated over \$6.8 million to CEWA and the Association of Independent Schools of Western Australia (AISWA) to administer the state government's Non-Government School Psychology Service (over \$6.0 million in 2022–23). The additional funding is being provided following a state government election commitment to increase the provision of psychological services in schools.

We also allocated almost \$1.6 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 297 active loans for non-government schools and The University of Notre Dame Australia, with an outstanding balance of \$399.8 million (Table 4). Of the \$43.7 million advanced in 2023–24, \$33.1 million was for new works and \$10.6 million was for works in progress (Table 5).

Table 4: Low interest loans summary 2021–22 to 2023–24

	2021–22	2022–23	2023–24
Balance outstanding	\$388.6m	\$397.9m	\$399.8m
Number of active low interest loans	316	310	297

Source: Education Business Services

Table 5: Low interest loans nature of works summary 2021–22 to 2023–24

	2021–22	2022–23	2023–24
New works	\$43.9m	\$33.7m	\$33.1m
Works in progress	\$6.0m	\$14.7m	\$10.6m

Source: Education Business Services

Refer to our website for further information about the provision of [per capita grant funding to non-government schools](#). This includes financial assistance provided to individual schools in 2023–24 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 2023–24, we provided an average of 41.3 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.

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 to ensure it delivered its functions of:

- registering and re-registering those persons who meet all legal requirements to be teachers in Western Australia
- taking action against those who teach without being registered, employers who employ unregistered teachers and registered teachers who are no longer entitled to be registered
- administering the disciplinary and impairment review processes
- accrediting initial teacher education programs delivered by Western Australian educational institutions.

We ensured the Board received independent advice and support from our staff; that confidential information and data collected and managed was protected through secure internal systems and processes; and that investigations undertaken were rigorous and procedurally fair, 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 9 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 2023–24.

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 5 times in 2023–24 on strategic matters of mutual interest between the universities and the state government. We have plans to enhance our higher education team in the coming year to perform an expanded strategic role within the state to promote an increased collaboration across the different levels of government and the state’s universities.

Rural and remote education

We provided secretariat services to the Rural and Remote Education Advisory Council, chaired by Ms Jodie Hanns MLA and comprising key education stakeholders and community representatives to address priority issues for rural and remote education. In 2023–24, the council met 5 times, with 1 meeting held in a regional location over 2 days.

Disclosures and legal compliance

General disclosures	60
Workplace health, safety and injury management	69
Staff	72



General disclosures

Ministerial directions

We did not receive any ministerial directives in 2023–24 relevant to:

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

Agency capability review

We are currently undergoing a review as part of the Public Sector Commission's [Agency Capability Review Program](#). The program is a consistent and structured sector-wide approach to improvement, ensuring there is a clear understanding of what constitutes a highly capable and high-performing public sector agency in Western Australia.

With support from a dedicated team at the Public Sector Commission, our review is being led by independent lead reviewer Jo Gaines and senior co-opted reviewer Mark Burgess. Our review commenced in February 2024 and is expected to be completed by September 2024.

Agency commissioning plan

In December 2023, consistent with the [State Commissioning Strategy for Community Services 2022](#), we published our [Agency Commissioning Plan for Community Services 2023](#), including a commissioning schedule from 2022–25. The plan outlines our first steps towards establishing and embedding an outcome-based commissioning approach for the delivery of community services to students attending public schools in Western Australia.

Good governance and compliance with public sector standards and ethical codes

Our commitment to meeting community expectations and maintaining public confidence continued by ensuring that we operated within an environment defined by legislative and policy requirements, including the:

- *Public Sector Management Act 1994 (WA)*
- Public Sector Standards in Human Resource Management
- Public Sector Commissioner's Instructions
- Department's [Code of conduct](#).

In 2023–24, we continued engaging in activities to ensure we meet the needs of our students and that our employees and representatives adhere to minimum standards of conduct and integrity. These included:

- revising the *Code of conduct* and Integrity Framework to comply with the Public Sector Commissioner's Instruction: Ethical Foundations
- releasing the updated [Complaints and Notifications policy](#) and [Conflict of Interest policy](#)
- releasing the revised Accountable and Ethical Decision Making training
- embedding a system for preventing, responding to and investigating allegations of reportable conduct, and notifying the Ombudsman Western Australia in accordance with requirements of the Reportable Conduct Scheme under the *Parliamentary Commissioner Act 1971 (WA)*
- implementing an anonymous staff conduct reporting platform, Safe2Say.

Employee conduct and disciplinary matters are managed in accordance with the Public Sector Management Act, the Public Sector Commissioner's Instructions and the Department's policies. In 2023–24, we finalised the investigation of 419 alleged breaches of discipline. Of these, 285 allegations were substantiated.

Alongside disciplinary matters, we manage reportable conduct matters in accordance with the Parliamentary Commissioner Act. We continued to be the highest notifier of reportable conduct allegations to the Ombudsman Western Australia under the Reportable Conduct Scheme. In 2023–24, we submitted 224 notifications and made 74 reportable conduct findings.

We continued to strengthen our education and training programs aimed at:

- preventing, detecting and managing staff misconduct and reportable conduct
- encouraging ethical practice and behaviours that meet the standards and values outlined in our *Code of conduct*.



Our governance framework ensures accountability and provides clear decision-making and approval processes for the effective management of the Department's governance committees. In 2023–24, our Corporate Executive, chaired by the Director General, met 11 times. The Finance and Investment Committee and the People and Services Committee supported our Corporate Executive by monitoring policy changes, major projects and programs. In addition, our independent Audit and Risk Committee, established in accordance with the *Financial Management Act 2006 (WA)* and part XII of the Treasurer's Instructions, met 4 times.

We conducted regular reviews of schools and other Department worksites to monitor compliance with the *Working with Children (Screening) Act 2004 (WA)*. Upon application, we issued \$1,312,842 in reimbursements (\$931,509 in 2022–23) to staff and volunteers required to renew Working with Children cards as part of their employment.

In 2023–24, we responded to 9 interim negative notices and 8 negative notices issued to Department employees and non-employees, including volunteers and mentors, engaged in child-related activities by the Department of Communities.

In 2023–24, our Screening Unit completed 27,348 nationally coordinated criminal history checks (22,575 in 2022–23). Criminal history information of prospective employees, volunteers, contractors and tertiary students undertaking practicums was provided by the Australian Criminal Intelligence Commission and assessed in line with our [Criminal convictions suitability criteria](#). We strengthened our applicant identity verification processes by using the Australian Government's Document Verification Service (DVS). Using the DVS has enabled a completely online application experience, resulting in criminal history checks being processed more quickly.

We conducted selection panel training to ensure all our recruitment processes and employment decisions were made in accordance with the Public Sector Commissioner's Instructions: Employment Standard and Filling a Public Sector Vacancy. In 2023–24, 394 staff members attended selection panel training. We incorporate our selection process review findings in the selection panel training content.

We managed breach of Standard claims as required by the Public Sector Management (Breaches of Public Sector Standards) Regulations 2005 (WA). We received 41 breach of Standard claims. One claim was 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 effectively managing and resolving complaints and notifications, with a focus on providing quality education to all students in a safe, inclusive and caring learning environment, and working with parents and families as partners in student learning outcomes.

The Parent Liaison Office provided specialist student-centred advice to school staff, parents, carers and members of the school community on the complaint management process and complaint resolution. This included a dedicated email and telephone service providing access to information and support to resolve disputes and complex complaints.

Where complaints and notifications relate to staff conduct, we assessed these in accordance with:

- our [Complaints and Notifications policy](#) and [Staff Conduct and Discipline policy](#)
- the Public Sector Commissioner's Instructions
- legislative requirements under the *Public Sector Management Act 1994 (WA)*, the *Corruption, Crime and Misconduct Act 2003 (WA)*, the *Parliamentary Commissioner Act 1971 (WA)* and the *Teacher Registration Act 2012 (WA)*.

Privacy and responsible information sharing

The introduction of new privacy and responsible information sharing (PRIS) legislation will establish a mandatory requirement for public sector agencies within Western Australia to establish frameworks and policies for information privacy and responsible information sharing.

In readiness for this and the implementation of the [Western Australian Government Information Classification policy](#), in 2023–24 we established the PRIS implementation project team who delivered:

- a comprehensive review of legislation that interacts with PRIS
- an updated [privacy statement](#) aligned to PRIS published on our website
- a draft privacy policy and framework and privacy impact assessment
- a draft breach policy, notification form and response plan
- an information asset register for enterprise applications with actions commenced for surveying information asset owners.

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 2023–24, 15,233 staff, including 14,175 school staff, completed the mandatory online recordkeeping awareness training. 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.

Our electronic document records management system (TRIM) upgrade was completed in 2023. Supporting the upgrade, and as part of the mandatory training suite, training materials were reviewed and updated, including modules of TRIM online training and help sheets. Online training in the use of TRIM, including advanced TRIM functions, was offered along with face-to-face training. Five hundred and seventy-eight staff were trained, including 18 staff as advanced users.

In 2023–24, webinars and online consultancies continued to provide training, advice and support on recordkeeping practices.

The centralised coordination of school records retrieval and disposal through a school archive service is ongoing and the use of this service by schools continued to grow. We reviewed and updated training resources to support compliant records disposal and archiving, and to improve outreach to schools. Courses cover topics for schools in disposal and archive practice. This training has been completed by 340 staff.

We worked closely with stakeholders to progress the review of our recordkeeping plan's retention and disposal schedule, as required by the State Records Commission, ensuring that compliance requirements are met for the retention of child-related records.

Workplace diversity and inclusion

We are committed to providing a diverse and inclusive workplace, where individuals are respected, supported, connected and empowered to contribute to organisational goals and achieve individual success.

Valuable insight into views of diversity and inclusion within our workforce was obtained from 20% of our staff who participated in the 2023 WA Public Sector Census conducted by the Public Sector Commission. The demographics of participating staff reflected those of our overall workforce.

Compared to the results across the whole of the sector, we have a stable workforce, with more staff employed permanently and a smaller proportion employed on a fixed-term contract or casual basis.

While over half of respondents with a disability or long-term health condition have shared their diversity within our workplace, further work is required to improve confidence to disclose.

We used the results of the census and insights provided by the Public Sector Commission to identify areas for improvement through the development of an action and improvement implementation plan. The plan included initiatives relating to improving diversity disclosure, enhancing workplace flexibility and improving employee experiences at work. In 2023–24, we:

- implemented a suite of modules for staff to increase their knowledge and understanding of working with people with disability
- reviewed diversity disclosure information and developed strategies to enhance disclosure
- implemented home-based work arrangement guidelines for staff to expand flexible work arrangement options
- introduced an anonymous staff exit survey to better understand staff experiences working with the Department, including aspects of inclusion.

These initiatives align with those in our:

- [Equity, Diversity and Inclusion Plan 2021–2025](#)
- [Staff health and wellbeing strategy 2023–2027](#)
- [Principal health and wellbeing strategy 2023–2027](#).

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 2023, we provided:

- professional learning to over 2,800 school leaders, teachers and allied professionals to support students with disability and diverse learning needs
- specialised [support for students with specific educational and engagement needs](#) through our Schools of Special Educational Needs.

Our new plan, informed by feedback from our students, parents, staff and the community, is being developed.

Substantive equality

In June 2024, we implemented 11 disability confidence online modules to build staff awareness about disability access and inclusion. Other online modules are available for managers and recruiters to enhance their use of inclusive work practices and improve employment outcomes for people with disability.

Expenditure on advertising and market research

In 2023–24, we incurred expenditure centrally of \$4.11 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 2023–24

Category and providers	Amount (\$)
Media advertising organisations	3,195,282
Carat Australia	3,117,634
Initiative Media	27,114
Meta	50,534
Advertising agencies^(a)	840,804
Ad Capital	14,504
Gatecrasher	438,371
Rare	324,184
Anthologie	14,789
Gettin Hectic	3,500
Likeable Creative	41,205
Purple	4,251
Market research organisations	73,931
Advantage Communications and Marketing	73,931

(a) Provided full range of creative services.

Source: Communications and Education Business Services

Unauthorised use of credit cards

During 2023–24, staff reported 784 instances of unauthorised use of corporate credit cards, with 2 cases referred for investigation. Of these, 45 were reported by central and regional services staff and 739 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 2023–24 increased by approximately 19% (123 instances) in comparison to the 2022–23 results (661 instances). For further information, refer to Table 7.

Table 7: Unauthorised use of credit cards 2023–24

Category	Amount (\$)
Aggregate amount of personal use expenditure for 2023–24^(a)	52,156.37
Aggregate amount of personal use expenditure settled by the due date (payment due within 5 working days)	39,671.83
Aggregate amount of personal use expenditure settled after the due date (after 5 working days)	12,486.60

(a) All personal credit card use reported in 2023–24 has been settled. The repayments for personal use included rounding of \$2.06.

Source: Education Business Services

Act of grace payments

During 2023–24, no act of grace payments were made.

Development contributions for public primary schools

Under the Western Australian Planning Commission's [Operational policy 2.4 planning for school sites](#), developer contributions are paid through the commission's subdivision process and collected by the Department. The funds are held and used to acquire land for future public primary school sites where land is not ceded free of cost or to augment existing public primary school sites.

Development contributions for public primary school sites can apply to any subdivision creating an additional 5 lots or more, except for aged/dependent person developments, where it is located within:

- the Perth Metropolitan Region Scheme area
- the Peel Region Scheme area
- the Greater Bunbury Region Scheme area
- an approved structure plan area within the state.

We manage the contributions paid into subregional accounts. Details of these contributions are in Table 8.

Table 8: Development contributions for public primary schools 2023–24

Subregional accounts	Amount (\$)
Perth Metropolitan Region Scheme	7,195,140.82
Peel Region Scheme	99,505.00
Greater Bunbury Region Scheme	8,106.00
Approved structure plan	24,168.00
Other (funds received under previous provisions)	130,870.00
	7,457,789.82

Source: Education Business Services

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 guidelines for [Costing and pricing government services](#).

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 for initial teacher education programs by 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 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 2024–25 Budget Statements, the estimates for the Department of Education and the School Curriculum and Standards Authority were 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](#).

Table 9: Teacher Registration Board of Western Australia remuneration 2023–24

Position Member name	Term of appointment	Membership length (2023–24)	Remuneration		
			Type	Base salary/ sitting fee ^(a)	Actual (2023–24)
Chair					
Margaret Collins	5 years	12 months	Annual	\$23,433	\$23,433
Deputy Chair					
David Bean	5 years	12 months	Meeting	\$578	\$4,983
Member					
Emily Donders	2 years	12 months	–	–	–
Andrea Lewis	2 years	12 months	Meeting	\$578	\$5,561
Kate Offer	2 years	3 months	Meeting	\$578	\$1,010
Rino Randazzo	2 years	5 months	Meeting	\$578	\$2,312
Kevin Sneddon	3 years	6 months	Meeting	\$578	\$2,312
Melanie Sutherland	3 years	12 months	–	–	–
Keith Svendsen	2 years	5 months	–	–	–
Julie Woodhouse	3 years	12 months	–	–	–
Total					\$39,611

(a) Sitting fees increased from \$505 for the deputy chair and members from 19 June 2023 after being approved by Cabinet.
Source: Teacher Registration

Board and committee remuneration

Members of boards and committees, as defined in Premier's Circular 2023/02: 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 9 to 13.

Table 10: Non-Government Schools Planning Advisory Panel remuneration 2023–24

Position Member name	Term of appointment	Membership length (2023–24)	Remuneration		
			Type	Base salary/ sitting fee ^(a)	Actual (2023–24)
Chair					
Audrey Jackson	3 years and 11 months	12 months	Up to/over 4 hours	\$680/1,046	\$2,786
Member					
Gavin Agacy	3 years and 11 months	12 months	–	–	–
Leith Brindle	3 years and 11 months	12 months	–	–	–
Anne Coffey	3 years and 11 months	12 months	–	–	–
Natalie Gulberti	3 years and 11 months	12 months	–	–	–
Lisa Powell	3 years and 11 months	12 months	–	–	–
Morena Stanley	3 years and 11 months	12 months	–	–	–
Total					\$2,786

(a) Sitting fees increased from \$380/580 (half/full day) for the chair from 19 June 2023 after being approved by Cabinet.
Source: Strategy and Policy

Table 11: School Curriculum and Standards Authority Board remuneration 2023–24

Position Member name	Term of appointment	Membership length (2023–24)	Remuneration		
			Type	Base salary/ sitting fee ^(a)	Actual ^(b) (2023–24)
Chair					
Mrs Pauline White	5 years	12 months	Annual	\$53,361	\$53,434
Member					
Emeritus Professor David Andrich	4 years	12 months	Annual	\$29,348	\$29,343
Dr Lilly Brown	2 years	7 months	Annual	\$29,348	\$15,640
Ms Pauline Coghlan	4 years	12 months	Annual	\$29,348	\$29,343
Emeritus Professor Jill Downie	3 years and 8 months	12 months	Annual	\$29,348	\$29,343
Dr Lynette Henderson-Yates	4 years	3 months	Annual	\$29,348	\$5,417
Ms Lee Musumeci	4 years	12 months	–	–	–
Ms Denise O'Meara	4 years	12 months	Annual	\$29,348	\$29,343
Total					\$191,863

(a) Base salary increased for the chair and members from 19 June 2023 after being approved by Cabinet.

(b) The 2023–24 actual may be impacted by back pay and adjustments.

Source: School Curriculum and Standards

Table 12: School Curriculum and Standards Authority: Curriculum and Assessment Committee remuneration 2023–24

Position Member name	Term of appointment	Membership length (2023–24)	Remuneration		
			Type	Base salary/ sitting fee ^(a)	Actual ^(b) (2023–24)
Chair					
Ms Denise O'Meara	4 years	12 months	Meeting	\$825	\$5,775
Member					
Mr Jeffrey Allen	4 years	12 months	Meeting	\$537	\$1,611
Ms Elizabeth Blackwell	4 years	12 months	-	-	-
Mr Martin Clery	4 years	12 months	-	-	-
Ms Amanda Connor	4 years	12 months	Meeting	\$537	\$2,148
Mr Armando Giglia	4 years	12 months	Meeting	\$537	\$3,222
Ms Kya-Louise Graves	4 years	12 months	-	-	-
Ms Jillian Jamieson	4 years	12 months	Meeting	\$537	\$3,759
Dr Steven Males	4 years	12 months	Meeting	\$537	\$3,759
Ms Rosemary Simpson	4 years	12 months	Meeting	\$537	\$3,222
Ms Kristine Stafford	4 years	12 months	Meeting	\$537	\$3,759
Ms Deborah Taylor	4 years	12 months	-	-	-
Ms Bronwyn Tester	4 years	12 months	Meeting	\$537	\$3,759
Total					\$31,014

(a) Sitting fees increased from \$550 for the chair and \$370 for members from 19 June 2023 after being approved by Cabinet.

(b) The 2023–24 actual may be impacted by back pay and adjustments.

Source: School Curriculum and Standards

Table 13: School Curriculum and Standards Authority: Standards Committee remuneration 2023–24

Position Member name	Term of appointment	Membership length (2023–24)	Remuneration		
			Type	Base salary/ sitting fee ^(a)	Actual ^(b) (2023–24)
Chair					
Ms Pauline Coghlan	4 years	12 months	Meeting	\$825	\$5,225
Member					
Ms Jocelyn Cook ^(c)	4 years	12 months	Meeting	\$537	\$4,214
Ms Anne Ford	3 years	12 months	Meeting	\$537	\$3,556
Ms Melissa Gillett	2 years	12 months	-	-	-
Ms Valerie Gould	4 years	12 months	Meeting	\$537	\$3,389
Total					\$16,384

(a) Sitting fees increased from \$550 for the chair and \$370 for members from 19 June 2023 after being approved by Cabinet.

(b) The 2023–24 actual may be impacted by back pay and adjustments.

(c) Acted as chair for one meeting.

Source: School Curriculum and Standards

Workplace health, safety and injury management

We are committed to making the safety and wellbeing of staff and students a priority and to ensuring every school and worksite is a child safe organisation.

To achieve this, we are working in alignment with directions around safety and wellbeing published in *Focus 2024*, in which our Director General's message highlights that 'we have a duty and moral obligation to keep our students and staff safe in our schools and workplaces'.

Since transitioning to the new *Work Health and Safety Act 2020 (WA)* and accompanying regulations in 2022, we have focused on the introduction of codes of practice, published by the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS), for psychosocial hazards in the workplace, violence and aggression at work and workplace behaviour.

The Work Health Safety (General) Regulations 2022 (WA) include more specific requirements for managing the risks of noise, hazardous chemicals, airborne contaminants and plant. We have responded to the introduction of DEMIRS codes of practice for managing noise and preventing hearing loss at work, and welding processes, by applying a risk-based approach and prevention strategies, in collaboration with affected schools and stakeholders.

In 2023, we implemented a revised psychosocial hazard identification and management process for all school leaders and workplaces. The revised process included training, templates and a psychosocial risk training program tailored for managers, principals and staff. The training is delivered in-person, online and at community forums.

We continued to actively promote the election of health and safety representatives (HSRs), and workplace safety committees. The number of HSRs registered in 2023–24 increased by 54% (855 representatives) compared to 2022–23 (554 representatives).

In 2023–24, health and safety-focused school visits remained a priority, with 110 visits completed. Additional visits were conducted to resolve safety issues, conduct investigations and provide training.

For details on our workplace health and safety performance indicators, refer to Table 14.



Table 14: Workplace health and safety performance indicators 2021–22 to 2023–24

Indicator	2021–22	2022–23	2023–24	Target ^(a)	Outcome
Number of fatalities	0	0	1	0	Target not achieved
Lost time injury/disease incidence rate ^(b)	2.7	3.1	3.1	0 or 10% improvement on 2021–22	Target not achieved
Lost time injury/disease severity rate ^(c)	37.0	46.8	45.1	0 or 10% improvement on 2021–22	Target not achieved
% of injured workers returned to work within 13 weeks	77%	66%	65%	No target	–
% of injured workers returned to work within 26 weeks	89%	77%	76%	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 ^(d)	80%	39% ^(e)	85%	Greater than or equal to 80%	Target achieved

(a) As defined by the Department of Energy, 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

Staff health and wellbeing

In September 2023, we released our *Staff health and wellbeing strategy 2023–2027* and *Principal health and wellbeing strategy 2023–2027*. The strategies contain initiatives focused on building a health and wellbeing culture that prioritises, strengthens and supports staff in schools and workplaces.

We have commenced the first stage of initiatives, including:

- a suite of online resources and information to support staff and principal wellbeing, with a priority on mental health
- health and wellbeing coaching for principals
- incorporating health and wellbeing into professional learning programs
- resources and supports to enable schools to respond to wellbeing priorities within their specific context.

The Employee Assistance program (EAP) contract review was successfully concluded, reinforcing our commitment to support the mental health and wellbeing of all staff and their immediate families. In 2023–24, the take-up of EAP services was 9.0% (7.4% in 2022–23). The Manager Assistance program was also available to provide managers and leaders with direct access to services in response to critical incidents or traumatic events, and in-person mediation training.

We have also renewed our occupational physician service, assisting principals and managers to support staff with non-work-related injuries and illnesses.

Injury management

Preparation for the introduction of the new *Workers' Compensation and Injury Management Act 2023* (WA) in July 2024 has coincided with existing process improvement initiatives. We have focused on improving early intervention, triage and sustainable return-to-work processes.

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. The *Asbestos National Strategic Plan: Phase Three 2024–30* has been developed and is awaiting agreement of the Australian Government and state and territory governments.

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 2023–24, an average of 44,440 full-time equivalent (FTE) staff were employed. Of these, 56.4% were teachers, 31.8% were support staff, 6.4% were cleaners and gardeners, and 5.4% were administrative and clerical staff. School-based staff represented 96.0% of total FTE.

For further information about our staff, refer to tables 15 to 19 and figures 3 and 4.

Our average FTE increased by 1,120 FTE (2.6%) from 2022–23, mainly due to:

- additional school-based staff employed due to student enrolment growth and new schools
- 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.

Teacher resignations remained high in 2023. Strong labour market growth and labour shortages continued to provide alternative employment opportunities. For the number of retirements and resignations over the last 5 years, refer to [Table A26](#).

Table 15: Our workforce demographics^(a) 2023 and 2024

Demographics	2023 (%)	2024 (%)
Aboriginal and/or Torres Strait Islander people	2.4	2.4
Culturally and linguistically diverse people	11.4	12.0
People with disability	1.2	1.2
Age profile		
People 24 years of age and under	4.7	5.2
People 25 to 44 years of age	42.3	42.7
People 45 years of age and over	53.0	52.1
Gender breakdown of Senior Executive Service^{(b)(c)}		
Female	52.0	53.9
Male	48.0	46.1
Gender breakdown of school administrators^{(b)(d)}		
Primary		
Female	72.2	73.5
Male	27.8	26.5
Secondary		
Female	59.2	59.4
Male	40.8	40.6

(a) Data as at June of each year.

(b) No employees were recorded as Indeterminate/Intersex in these positions in June 2023 or June 2024.

(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 16: Staff^(a) by category 2019–20 to 2023–24

Category	2019–20	2020–21	2021–22	2022–23	2023–24
Teaching ^(b)	23,303	23,802	24,524	24,720	25,105
Support ^(c)	11,944	12,454	13,004	13,432	14,125
Cleaning and gardening	2,763	3,197	2,902	2,846	2,826
Administrative and clerical ^(d)	2,001	2,135	2,289	2,322	2,384
Total	40,011	41,588	42,719	43,320	44,440

(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 17: Staff^(a) by operational area and category 2023–24

Operational area	Teaching ^(b)	Support ^(c)	Cleaning and gardening	Administrative and clerical ^(d)	Total
Schools	25,034	14,121	2,822	682	42,659
Central strategic and corporate services	–	–	–	1,563	1,563
Regional offices	71 ^(e)	4	4	139	218
Total	25,105	14,125	2,826	2,384	44,440

(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, lead psychologists and home education moderators.

Source: Education Business Services

Table 18: School-related staff^(a) by type of school and category 2023–24

Type of school	Teaching ^(b)	Support ^(c)	Cleaning and gardening	Administrative and clerical ^(d)	Total
Community kindergarten	20	19	–	–	39
Primary ^(e)	13,068	7,630	1,471	25	22,194
District high	1,059	606	153	7	1,825
Kindergarten–Year 12 ^(f)	434	171	42	44	691
Secondary	8,590	3,235	1,115	518	13,458
Education support ^(g)	1,044	2,230	35	49	3,358
Specialist services ^(h)	819	230	6	39	1,094
Total	25,034	14,121	2,822	682	42,659

(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 19: School-based teaching staff^(a) by category and education category^(b) 2024^(c)

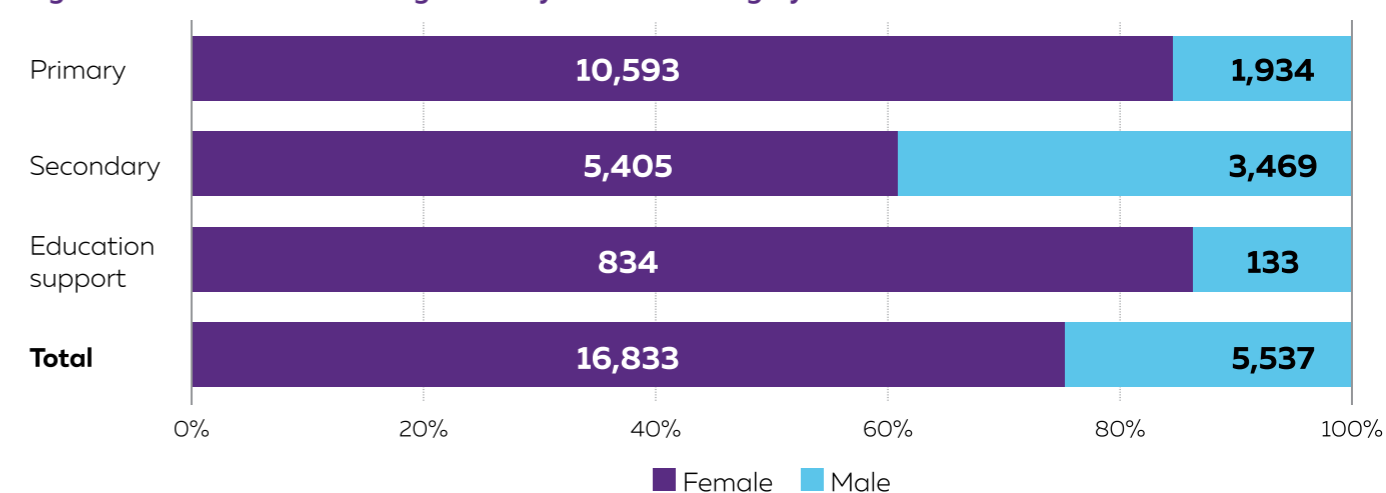
Category	Primary	Secondary	Education support	Total
Principal	576	172	66	814
Deputy principal	891	458	104	1,452
Head of department or program coordinator	23	1,167	12	1,201
Teacher	10,795	6,950	745	18,490
Guidance/counselling	244	129	41	414
Total	12,529	8,876	967	22,371

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

(b) Staff apportioned to education category based on the student cohort in each school.

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

Source: System and School Performance

Figure 3: School-based teaching staff^(a) by education category^(b) and female or male 2024^{(c)(d)(e)}

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

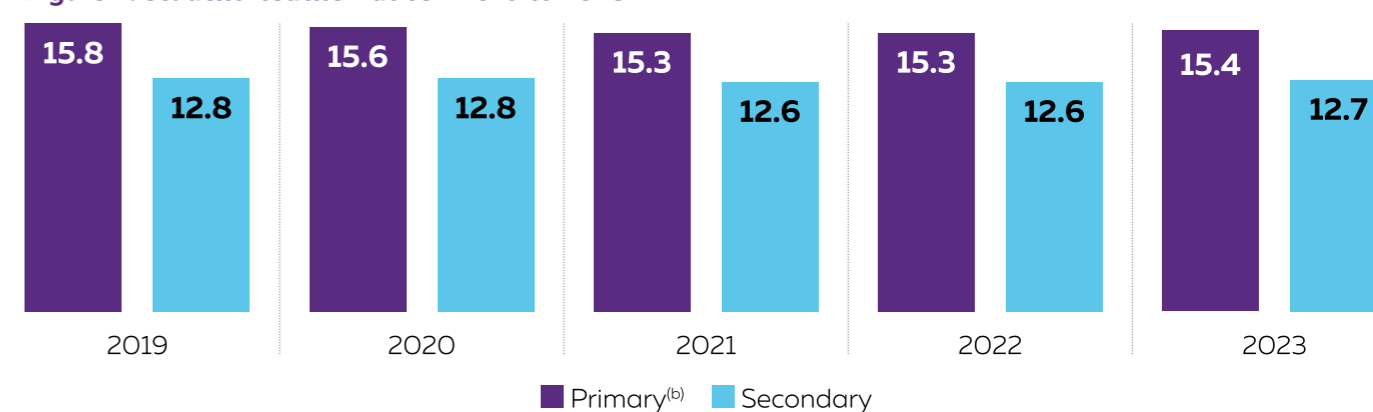
(b) Staff apportioned to education category based on the student cohort in each school.

(c) Two staff recorded as Indeterminate/Intersex are excluded.

(d) Components may not add to totals due to rounding.

(e) For corresponding school-based teaching staff data, refer to [Table A25](#).

Source: System and School Performance

Figure 4: Student–teacher ratios^(a) 2019 to 2023

(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 2023–24

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 2023 to 30 June 2024, for inclusion in the annual report of the Department of Education.

Yours sincerely

Margaret Collins
Chairperson
Teacher Registration Board of Western Australia

12 August 2024



Chairperson's report

This year has seen a significant period of change. The *Teacher Registration Amendment Act 2023 (WA)* came into effect on 19 December 2023, with the legislative amendments requiring changes to policies, processes, forms, online systems and website content.

The successful implementation of these amendments was a significant undertaking by the Teacher Registration directorate, with valued contributions from Board members and other stakeholders. I would like to acknowledge the resilience and commitment of staff in delivering a seamless transition to these important changes while continuing to deliver our regulatory services to a high level and maintaining quality customer service.

Our Board has grown from 7 to 9 members under the new legislation. We welcomed 3 new members:

- Kevin Sneddon, an employment and industrial relations lawyer
- Keith Svendsen, a collegiate principal at the Department of Education
- Rino Randazzo, a vice principal at Chisholm Catholic College.

Kevin brings many years of legal expertise to the Board, and both Keith and Rino are well-regarded and experienced educators. On behalf of the Board and secretariat, I would like to congratulate Kevin, Keith and Rino on their appointments.

We also farewelled Board member Kate Offer, who completed her term as our Australian lawyer. On behalf of the Board and secretariat, I would like to extend appreciation and thanks to Kate for her expertise, and considered and valued contribution.

We are finalising a new Strategic Direction 2024–2028 to outline our objectives for the next 5 years. Our vision to be a quality and contemporary regulator of the Western Australian teaching profession that operates in the best interests of children remains unchanged.

A number of important and strategically significant matters have impacted our operations over the past year.

The Minister communicated his expectations relating to a commitment made by Australia's education ministers in July 2023 under action 5 of the National Teacher Workforce Action Plan (NTWAP). The Board responded to these expectations. In particular, we have systems in place to register prospective teachers as quickly as practicable without compromising standards.

That said, 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 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 NTWAP and the work of the national Teacher Education Expert Panel (TEEP).

Following the work of the TEEP, Australia's education ministers agreed to some amendments to the Australian Institute for Teaching and School Leadership's *Accreditation of initial teacher education programs in Australia: standards and procedures* (National Accreditation Standards). In particular, amendments were made in relation to the Literacy and Numeracy Test for Initial Teacher Education (LANTITE) and the inclusion of 'core content' for initial teacher education programs. The Board has considered these changes and continues to engage with relevant stakeholders, including local providers of initial teacher education programs, about how they will apply in the Western Australian context.

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. This will help support any future introduction of the national automatic mutual recognition (AMR) scheme for the occupation of teaching in Western Australia. 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 engaged with various state government agencies and other authorities that have a focus on the interests of children. This included 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, key changes to the *Working with Children (Criminal Record Checking) Act 2004 (WA)* came into effect on 1 July 2023, to ensure the ongoing safety and welfare of children in educational institutions.

I would like to acknowledge the Western Australian higher education institutions, the Australian Institute for Teaching and School Leadership, our regulatory counterparts around Australia and New Zealand and the national authorities with whom we work.

I was very pleased to participate, along with senior personnel of the Teacher Registration directorate, in the International Forum of Teacher Regulatory Authorities (IFTRA) Conference, which convened in Brisbane from 17 to 19 June. The 2024 conference was co-hosted by the Queensland College of Teachers and the Australasian Teacher Regulatory Authorities (ATRA). The conference theme 'Teacher Regulation for Quality and Quantity: Can it be done?'; recognised that teacher regulatory authorities are at the coalface of policy responses to address teacher workforce challenges, but must balance priorities related to quantity with the need to maintain teacher quality. We look forward to working closely with ATRA and IFTRA in the year ahead to collaborate on the regulation of the teaching profession.

It is important that standards are maintained to provide safe and supportive learning environments while initiatives to attract and retain teachers are implemented.

In our work as a regulator of teachers, we receive secretariat support from the Department of Education. I extend my thanks to Lisa Rodgers, Director General, for the continued support provided to us by the Department. I also wish Lisa every success following her new appointment.

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

I look forward to continuing 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 2023–24 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)
- the Teacher Registration (Accreditation of Initial Teacher Education Programs) Regulations 2012 (WA).

Our legislation was amended this year, in line with the statutory review of the Teacher Registration Act, coming into force on 19 December 2023.

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 and must include an Australian lawyer and at least 3 currently registered teachers.

At 30 June 2024, the Board members were:

- Margaret Collins (Chairperson) – former Regional Executive Director, South Metropolitan Education Region, Department of Education
- David Bean (Deputy Chairperson) – Education Consultant, Hale School
- Emily Donders – Head of Learning Area, Humanities and Social Sciences, Bob Hawke College
- Andrea Lewis – Teacher, St Joseph's Catholic Primary School, Queens Park
- Rino Randazzo – Vice Principal, Chisholm Catholic College
- Kevin Sneddon – Employment and Industrial Relations Lawyer
- Melanie Sutherland – Principal, Waggrakine Primary School
- Keith Svendsen – Collegiate Principal, Department of Education
- Julie Woodhouse – Principal, Brabham Primary School.

There were 3 changes to our membership during 2023–24. Kate Offer completed her term and Kevin Sneddon was appointed as the replacement Australian lawyer. In line with amendments to the Teacher Registration Act, which expanded Board membership from 7 to 9 members, Keith Svendsen and Rino Randazzo were appointed.

In 2023–24, we formally met 11 times and considered 30 items out of session.



Back row (left to right): Keith Svendsen, David Bean (Deputy Chairperson), Kevin Sneddon

Front row (left to right): Andrea Lewis, Emily Donders, Margaret Collins (Chairperson), Julie Woodhouse, Rino Randazzo, Melanie Sutherland

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 it
- an interim order committee which has the authority to make an interim order.

For information about the activities of these committees in 2023–24, 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.

For financial matters and performance indicators related to the Teacher Registration directorate and the Board, refer to the Department of Education's annual report [financial statements and performance indicators](#).

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 2023–24, we applied a consumer price index rate of 3.25% to our fees, effective from 1 July 2023.

Key achievements

Implementing amendments to the Teacher Registration Act

The *Teacher Registration Amendment Act 2023 (WA)* came into effect on 19 December 2023 to achieve the following objectives:

- Strengthen our powers 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 participate to a greater degree in the Australian Teacher Workforce Data initiative, providing a clearer picture of the national teacher workforce.
- Promote a skilled teaching workforce.

An implementation working group coordinated and rolled out significant changes to policies, processes, forms, online systems and website content. At the same time, a communications strategy guided our interactions with stakeholders on the changes. Our webinars were successful as a means to inform our stakeholders of the changes and gather their feedback.

The amendments to the Teacher Registration Act included changes to the teacher registration categories. Non-Practising Registration was changed, with teachers in this category no longer permitted to teach as a registered teacher in any Western Australian school or early childhood service. To ensure a seamless implementation of this change, we provided the opportunity for all teachers holding Non-Practising Registration to change their registration category so that they could continue to teach if this suited their current circumstances. We moved teachers holding Non-Practising Registration who were teaching to the appropriate registration category so they could continue to teach.

We created 2 new categories of Provisional Registration:

- Provisional Registration (Graduate Teacher) – generally for teachers who have graduated from an Australian initial teacher education (ITE) program within the previous 5 years
- Provisional Registration (Returning Teacher) – for all other graduates, Australian and overseas qualified, who have not yet demonstrated competence against the [Professional Standards for Teachers in Western Australia](#) at the proficient career stage within the previous 5 years.

Policy framework

To align with the amendments to the Teacher Registration Act, a policy reference group reviewed, revised and implemented 16 policies and 2 guidelines, following stakeholder engagement.

Supporting the challenges of teacher supply

In response to teacher supply issues in Western Australia, we continued to register 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.

New procedures were developed for interim orders to 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.

In particular, amendments to the Teacher Registration Act enable the Board to make an interim order suspending a teacher's registration if it believes a teacher poses a risk of harm, rather than waiting for the risk to become imminent.

In March 2024, we published an [Information Sheet](#), setting out the key arrangements and legislative mechanisms enabling us to share information, locally and nationally, to enhance regulatory decision-making. The Board will share information having regard to the best interests of children as the paramount consideration, and when it is in the public interest to do so. The information sheet outlines relevant considerations when sharing information.

We also commenced work on a memorandum of understanding to facilitate information-sharing between the Board and the Education and Care Regulatory Unit of the Department of Communities.

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'.

Strategic direction

We are finalising a new Strategic Direction 2024–2028 to reflect how we will achieve our vision and fulfil our goals over these years.

Australian Teacher Workforce Data

In 2023, facilitated by the changes to our legislation, we provided the first upload of teacher registration data to the Australian Teacher Workforce Data (ATWD) initiative. The ATWD initiative unites and links data on initial teacher education and the teacher workforce to build a national picture of Australia's teaching profession.

National partnerships

We continued to work with stakeholders on projects of national significance and signed a memorandum of understanding to facilitate information exchange between teacher regulatory authorities.

Significant issues for the next financial year

Online applications for Limited Registration

A project is underway to move applications for Limited Registration from a paper to an online format for all educational institutions. Applications for Full Registration and Provisional Registration have been available online for several years through the [Teacher Login platform](#) on our website.

Applications for Limited Registration will be accessed through the Teacher Register Information (Professional) online service (TRIP). Planning is ongoing to ensure all education institutions have access to this online service.

Initial teacher education reform

In December 2023, Australia's education ministers agreed to amendments to the Australian Institute for Teaching and School Leadership's *Accreditation of initial teacher education programs in Australia: standards and procedures*. These amendments include:

- the addition of core content and embedding core content into initial teacher education (ITE) programs
- revising program standard 3.5 to ensure ITE students sit the [Literacy and Numeracy Test for Initial Teacher Education \(LANTITE\)](#) prior to the end of the first year of their degree, and to provide recognition for First Nations language proficiency.

In light of this, we are considering proposed amendments to the [Western Australian Standards for the Accreditation of Initial Teacher Education Programs](#). Upon our advice and recommendation, these amendments will be the subject of endorsement by the Minister.

National Teacher Workforce Action Plan

We continued to collaborate with relevant stakeholders on proposed actions in the [National Teacher Workforce Action Plan December 2022](#), particularly those which may have a bearing on our core functions of teacher registration and accreditation of ITE programs. The plan, developed to address the national issue of teacher workforce shortages, identifies 5 priority areas:

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

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.

Our activities

Regulatory activity

Teacher registration

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

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 our 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.

As at 30 June 2024, 59,978 teachers were registered with the Board (refer to Table 1). The increase in the number of individuals registered to teach under Limited Registration was largely due to workforce supply issues.

Table 1: Teachers registered at 30 June by category 2020 to 2024^(a)

Category	2020	2021	2022	2023	2024
Full Registration	44,970	45,019	44,417	46,169	47,489
Provisional Registration	5,201	5,271	5,627	5,506	-
Provisional Registration (Graduate Teacher)	-	-	-	-	4,842
Provisional Registration (Returning Teacher)	-	-	-	-	4,252
Non-Practising Registration ^(b)	4,271	4,655	5,335	5,171	1,673
Limited Registration	701	765	1,372	1,527	1,722
Total	55,143	55,710	56,751	58,373	59,978

(a) Provisional Registration was divided into 2 categories from 19 December 2023, Provisional Registration (Graduate Teacher) and Provisional Registration (Returning Teacher).

(b) Non-Practising Registration was changed to a non-teaching registration category from 19 December 2023 and teachers holding Non-Practising Registration who were teaching were moved to an appropriate registration category.

During 2023–24, we received 12,600 teacher registration applications and approved 13,068 applications (refer to Table 2).

Based on the mutual recognition principle, we registered 995 teachers who were registered in another Australian state or territory or in New Zealand.

Table 2: Applications received and approved by type 2022–23 and 2023–24^(a)

Type of application	2022–23		2023–24	
	Received	Approved	Received	Approved
New registration	4,535	4,212	4,594	4,584
Renewal of registration	4,710	6,005	5,448	5,731
Move registration category	2,576	2,666	2,461	2,621
Extension of Non-Practising Registration ^(b)	228	203	97	132
Total	12,049	13,086	12,600	13,068

(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) Prior to 19 December 2023, the extension of Non-Practising Registration was only approved when there were extenuating circumstances. From 19 December 2023, the extension of Non-Practising Registration is no longer an option.

Applicants can progress to Full Registration from either Provisional Registration 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 2022–23 and 2023–24^(a)

	2022–23	2023–24
Provisional to Full Registration	1,747	1,324
Provisional (Graduate Teacher) to Full Registration	-	410
Provisional (Returning Teacher) to Full Registration	-	150
Non-Practising to Full Registration	445	334

(a) Provisional Registration was divided into 2 categories from 19 December 2023, Provisional Registration (Graduate Teacher) and Provisional Registration (Returning Teacher).

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 2023–24, we refused 49 of the 74 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 2022–23 and 2023–24

	2022–23		2023–24	
	Considered	Refused	Considered	Refused
One requirement considered				
Qualifications	13	7	14	8
English language	30	29	49	36
Professional standards	0	0	0	0
Qualifications/skills/expertise ^(a)	3	0	0	0
Fit and proper	6	1	7	2
More than one requirement considered				
Qualifications and English language	0	0	3	2
Professional standards and fit and proper	1	1	0	0
English language and fit and proper	0	0	1	1
Total	53	38	74	49

(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 85 requests for qualifications advice finalised in 2023–24, 78 were determined as meeting requirements and 7 were deemed not to meet requirements.

Of the 3 unfinalised requests for fit and proper advice from 2022–23, we determined that 1 applicant would not be considered fit and proper. The remaining 2 applicants withdrew their applications.

Annual teacher registration fee

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

In February 2024, we raised 59,065 invoices for the annual fee. The registrations of 1,877 teachers were cancelled, as they did not pay their annual fee by 6 May 2024.

As at 30 June 2024, we had reinstated the registrations of 117 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. One unregistered teaching matter was referred for prosecution in 2023–24.

Review by the State Administrative Tribunal

Teachers dissatisfied with a reviewable decision relating to registration can appeal to the State Administrative Tribunal (SAT). In 2023–24, one of our decisions was appealed to the SAT and is currently ongoing.

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 2023–24, we received 95 notifications and 14 complaints (refer to Table 5) relating to 108 matters.

Table 5: Notifications and complaints received 2022–23 and 2023–24^{(a)(b)}

	2022–23	2023–24
Notifications from teachers		
Legal actions (section 38)	7	2
Loss of qualifications (section 39)	0	0
Issued Working with Children Negative Notice (section 40)	0	0
Notifications from Director of Public Prosecutions or Commissioner of Police (section 41)	2	3
Notifications from employers		
Serious incompetence (section 42)	6	6
Serious misconduct (section 42)	48	84
Complaints from the public/other (section 51)	12	14
Total	75	109

(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 2024^(a)

Status of matters	2023–24
Matters ongoing at 30 June 2024	
Still to be decided (section 51(3)(a))	4
Investigations continuing (section 53(2))	39
Completed during the reporting period	
Cancellation of registration (section 27(2)(b))	9
Complaint not required (section 45(c))	7
Not within power (section 57(1)(a))	33
Other person or authority (section 57(1)(b))	40
Without substance (section 57(1)(c))	7
Referred during the reporting period	
Disciplinary committee (section 53(1)(c))	4
Impairment Review Committee (section 53(1)(d))	0
State Administrative Tribunal (section 53(1)(e))	5
Total	148

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

Disciplinary committee

During 2023–24, 4 disciplinary matters were referred to a disciplinary committee. Of those matters, 1 has been finalised and the remaining 3 are ongoing.

A disciplinary committee also considered 4 disciplinary matters which were referred in a previous reporting period. This figure includes 1 disciplinary matter that was held in abeyance from the 2021–22 reporting period. Of those matters, 3 have been finalised and the remaining 1 is ongoing.

Of the 4 finalised matters:

- 3 teachers received reprimands
- 1 teacher was referred to the SAT seeking cancellation of registration and disqualification for a period.

Impairment Review Committee

No matters were referred to the Impairment Review Committee in 2023–24.

Referral to the State Administrative Tribunal

We referred 5 matters to the State Administrative Tribunal (SAT) in 2023–24. All 5 matters are ongoing.

Of the 3 ongoing matters from 2022–23, the SAT ordered:

- 2 teachers be disqualified from applying for registration for a period
- 1 registration be cancelled and the teacher disqualified from applying for registration for a period.

Interim orders

Under the legislative changes that came into effect on 19 December 2023, interim disciplinary orders are now referred to as interim orders.

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

With respect to interim orders, under the Teacher Registration Act, the Board:

- may make an interim order where it believes, on reasonable grounds, that a teacher may pose a risk of harm to any person or student, or that a suspension is necessary to protect a student (section 59 of the Act)
- must make an interim order suspending a teacher's registration if the teacher is charged with an actionable offence (section 60 of the Act).

The interim order committee met to consider 2 matters pursuant to section 59(2) of the Teacher Registration Act. In both matters, interim orders were made to suspend the teacher's registration.

The Director, Teacher Registration made 6 'section 60' interim 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 order has been made to the SAT within 14 days. The 2 interim orders made by the interim order committee were referred to the SAT within 14 days of being made.

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 Registration or Provisional Registration under the Teacher Registration Act, they must have a teaching qualification from an accredited ITE program, one that we recognise as equivalent to such a qualification, or a teaching qualification and teaching experience that the Board considers sufficient.

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 2023–24, we approved the accreditation of 1 new teacher education program and the re-accreditation of 8 existing programs.

The Graduate Diploma in Teaching offered by Edith Cowan University and the Graduate Diploma in Education offered by Curtin University are 1-year postgraduate ITE programs. Neither of these programs are eligible for ITE accreditation given that the minimum duration of postgraduate ITE programs for the purpose of ITE accreditation is 2 years. The graduate diplomas, in combination with a 3-year undergraduate degree, are approved for the purposes of teacher registration.

Table 7: Accredited initial teacher education programs at 30 June 2022–23 and 2023–24

ITE programs	Undergraduate		Postgraduate		Total	
	2022–23	2023–24	2022–23	2023–24	2022–23	2023–24
Early childhood	4	4	1	1	5	5
Early childhood/primary	1	1	2	2	3	3
Primary	5	6	3	3	8	9
Primary/secondary	1	1	0	0	1	1
Secondary	5	5	5	5	10	10
Early childhood/primary/secondary	0	0	2	2	2	2
Total	16	17	13	13	29	30

Stakeholder engagement

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

In 2023–24, we published a video, a summary information sheet and a detailed landing page on our website to provide stakeholders with clear and timely information about legislative changes to the Teacher Registration Act. We also ran a series of webinars for stakeholders to provide information and answer questions about the amendments.

In 2024, we ran a dedicated employer obligations webinar for employers to explain and answer questions about how the legislative changes that came into effect on 19 December 2023 affect them.

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 institutions, 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 Register 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, early career and returning teachers about the requirements and process for registration.

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

We consulted with a number of educational institutions and stakeholders about moving applications for Limited Registration to an online format. Feedback about the change was positive, with processing time anticipated to be significantly reduced.

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.

End of Teacher Registration Board of Western Australia Annual Report 2023–24.



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 2024.



Lisa Rodgers PSM
Director General
(Accountable Authority)

28 August 2024

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 financial year ended 30 June 2024 and the financial position as at 30 June 2024.

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 PSM
Director General
(Accountable Authority)

28 August 2024



Philippa Beamish Burton
Chief Finance Officer

28 August 2024



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 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 as at 30 June 2024, 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 as at 30 June 2024 and administered income and expenses by service for the year then ended
- notes comprising a summary of material 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 2024 and the financial position as 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 they determine 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

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 Department of Education 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 controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

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 Engagements 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 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Department of Education for the year ended 30 June 2024 is in accordance with the legislative requirements, and key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2024.

Matter of Significance – Key Performance Indicators

The Department received a temporary exemption from the Under Treasurer from reporting the following key effectiveness indicators targets for the year ended 30 June 2024:

- Reading proficiency by Year 3 public school students
- Numeracy proficiency by Year 3 public school students
- Reading proficiency by Year 5 public school students
- Numeracy proficiency by Year 5 public school students

- Reading proficiency by Year 7 public school students
- Numeracy proficiency by Year 7 public school students
- Reading proficiency by Year 9 public school students
- Numeracy proficiency by Year 9 public school students

The exemption was approved due to changes of the National Assessment Program Literacy and Numeracy (NAPLAN) in 2023 that affected the 2023-24 targets not being comparable to the actuals.

Consequently, these key effectiveness indicators targets have not been reported. My opinion is not modified in respect of this matter.

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 2024, 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

This auditor's report relates to the financial statements and key performance indicators of the Department of Education for the year ended 30 June 2024 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
29 August 2024

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 2023–24. 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 Western Australia.
- 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 the Strong or Exceeding proficiency levels 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.

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.

Participation rates for 2019 to 2023 are in Table 20 with rates by gender in [Appendix 3](#).

The target in the 2023–24 Budget Papers was based on the higher of the preliminary actual for 2021 and the estimated actual for 2022, rounded up to the next integer, using the latest available data at the time of the 2023–24 State Budget.

The participation rate in 2023 was affected by changes in net interstate and overseas migration, and movement of students between full-time school and alternatives such as employment.

Table 20: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education 2019 to 2023^{(a)(b)}

2019	2020	2021	2022 ^(c)	2023	Target for 2023–24
96.9	96.1	95.6	93.9	93.2	96

(a) Based on Australian Bureau of Statistics 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 2023 is an estimate based on 2022 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.

(c) Revised figure for 2022 due to updated data for 2022 university enrolments and estimate of resident population. The 2022 figure published in our 2022–23 annual report was 94.0%.

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 2019 to 2023 are in Table 21 with rates by subgroup in [Appendix 3](#).

The target in the 2023–24 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2021 and 2022 Year 7 to Year 12), rounded up to the next integer.

The apparent retention rate in 2023 was affected by changes in net interstate and overseas migration, and movement of students between school sectors and between full-time school and alternatives such as training or employment.

Table 21: Apparent secondary retention rate (%) of public school students 2019 to 2023^{(a)(b)(c)}

2019	2020	2021	2022	2023	Target for 2023–24
81.6	81.5	80.4	75.7	74.4	81

(a) Excludes Canning 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 requirements established by the School Curriculum and Standards Authority. For 2023, 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 2019 to 2023 are in Table 22, with further breakdowns in [Appendix 3](#).

The target in the 2023–24 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2021 and 2022), rounded up to the next integer.

Table 22: WACE achievement rate (%) of Year 12 public school students 2019 to 2023^{(a)(b)}

2019	2020	2021	2022	2023	Target for 2023–24
80.7	81.7	81.1	80.7	82.5	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.

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 (ACARA).

Full cohorts of Year 3, 5, 7 and 9 students across the country undertake common tests in March.

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 on the [ACARA website](#).

In 2023, new national proficiency standards with 4 levels of achievement (Exceeding, Strong, Developing and Needs additional support) were introduced, replacing the previous NAPLAN bands and national minimum standards. A new time series commenced and results from 2023 are not to be compared with results from 2008 to 2022. Prior to 2023, results are generally comparable over time.

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 the Strong or Exceeding proficiency levels in NAPLAN Reading and Numeracy. These key indicators supersede our previous proficiency standards set in 2018–19.

The targets in the 2023–24 Budget Papers are no longer applicable due to the new proficiency levels introduced in 2023.

Results for Western Australian public school students achieving proficiency for 2019 to 2022 are in Table 23 and achieving the Strong or Exceeding proficiency levels for 2023 are in Table 24. Further results are summarised in [Appendix 2](#).

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

Table 23: Percentage of Western Australian public school Year 3, 5, 7 and 9 students achieving proficiency standards in NAPLAN Reading and Numeracy 2019 to 2022^{(a)(b)}

	Assessment	2019	2020	2021	2022
Year 3	Reading	68.8	n/a	68.6	69.4
	Numeracy	68.8	n/a	65.9	64.2
Year 5	Reading	70.2	n/a	71.3	72.0
	Numeracy	66.1	n/a	66.2	65.0
Year 7	Reading	67.3	n/a	64.3	66.9
	Numeracy	64.1	n/a	61.9	60.8
Year 9	Reading	69.8	n/a	69.3	67.9
	Numeracy	67.8	n/a	70.1	68.3

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

(b) Results prior to 2023 are not comparable to those from 2023 onwards due to new national proficiency levels superseding the Department's previous proficiency standards.

Source: System and School Performance

Table 24: Percentage of Western Australian public school Year 3, 5, 7 and 9 students achieving Strong or Exceeding proficiency levels in NAPLAN Reading and Numeracy 2023^{(a)(b)}

	Assessment	2023	Target for 2023–24
Year 3	Reading	60.5	n/a
	Numeracy	59.8	n/a
Year 5	Reading	67.9	n/a
	Numeracy	63.1	n/a
Year 7	Reading	60.2	n/a
	Numeracy	60.7	n/a
Year 9	Reading	61.7	n/a
	Numeracy	62.6	n/a

(a) Results prior to 2023 are not comparable to those from 2023 onwards due to new national proficiency levels superseding the Department's previous proficiency standards.

(b) 2023–24 targets are not applicable because a new national approach using 4 levels of proficiency (Exceeding, Strong, Developing and Needs additional support) was introduced for the 2023 NAPLAN assessments.

Source: System and School Performance

Efficiency indicators

Efficiency indicators show how efficiently we delivered our 4 services in 2023–24. 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 2023–24 result is higher than 2022–23 primarily due to the following:

- salary cost growth in accordance with the state government’s public sector wages policy
- additional teachers, education assistants, student support officers and school officers to meet the growing demand in schools
- additional special needs education assistants in mainstream schools to support the learning needs of students with an eligible disability
- higher RiskCover Fund insurance premium adjustments
- higher depreciation expenditure due to the flow-on impact of the land, buildings and school land improvements revaluation
- higher repairs and maintenance expenditure on school buildings impacted by current market conditions and cost escalations.

The 2023–24 result is higher than the 2023–24 budget target primarily due to approved adjustments to the Department’s budget during 2023–24. This included additional funding for:

- supporting student enrolment growth and the growing demand in schools
- actuarial movement in leave liability
- more Government Regional Officer Housing accommodation for staff in regional areas
- student mental health and wellbeing through the National Student Wellbeing Program
- the repair and maintenance of school buildings impacted by current market conditions and cost escalations
- the housing and transport expenses of staff relocating to regional areas.

Table 25: Cost (\$) per full-time equivalent student of public primary education 2019–20 to 2023–24^(a)

2019–20 ^(b)	2020–21	2021–22	2022–23	2023–24	Target for 2023–24
16,197	16,816	17,374	18,778	19,608	19,051

(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 2023–24 result is higher than 2022–23 primarily due to the following:

- salary cost growth in accordance with the state government’s public sector wages policy
- additional teachers, education assistants, student support officers and school officers to meet the growing demand in schools
- additional special needs education assistants in mainstream schools to support the learning needs of students with an eligible disability
- higher RiskCover Fund insurance premium adjustments
- higher depreciation expenditure due to the flow-on impact of the land, buildings and school land improvements revaluation
- higher repairs and maintenance expenditure on school buildings impacted by current market conditions and cost escalations.

The 2023–24 result is higher than the 2023–24 budget target primarily due to approved adjustments to the Department’s budget during 2023–24. This included additional funding for:

- supporting student enrolment growth and the growing demand in schools
- actuarial movement in leave liability
- more Government Regional Officer Housing accommodation for staff in regional areas
- student mental health and wellbeing through the National Student Wellbeing Program
- the repair and maintenance of school buildings impacted by current market conditions and cost escalations
- the housing and transport expenses of staff relocating to regional areas.

Table 26: Cost (\$) per full-time equivalent student of public secondary education 2019–20 to 2023–24^(a)

2019–20 ^(b)	2020–21	2021–22	2022–23	2023–24	Target for 2023–24
19,080	19,500	20,209	21,778	22,603	21,875

(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 2023–24 result is lower than the 2023–24 budget target primarily due to lower than expected operational costs associated with the delivery of regulatory services.

Table 27: Cost (\$) of non-government school regulatory services per non-government school 2019–20 to 2023–24^{(a)(b)}

2019–20	2020–21	2021–22	2022–23	2023–24	Target for 2023–24
7,316	6,330	6,116	6,132	6,215	7,694

(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. the implementation of a new teacher registration management system.

The 2023–24 result is higher than 2022–23 primarily due to an increase in computing services related to the implementation of a new teacher registration management system. The 2023–24 result is lower than the 2023–24 budget target primarily due to lower than expected operational costs, combined with a marginally higher than expected number of registered teachers.

Table 28: Cost (\$) of teacher regulatory services per teacher 2019–20 to 2023–24^{(a)(b)}

2019–20	2020–21	2021–22	2022–23	2023–24	Target for 2023–24
132	109	103	89	94	115

(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. The 2023–24 result is higher than 2022–23 primarily due to higher operational costs related to work being undertaken to adopt and adapt version 9.0 of the Australian Curriculum for implementation in Western Australian schools and increased operational costs in examinations.

Table 29: Cost (\$) per student of support to the School Curriculum and Standards Authority 2019–20 to 2023–24^(a)

2019–20	2020–21 ^(b)	2021–22	2022–23	2023–24	Target for 2023–24
73	77	80	81	88	91

(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 2024 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 2024

	Notes	2023-24 \$'000	2022-23 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1.1	5,055,050	4,859,279
Supplies and services	3.3	1,166,738	1,072,645
Depreciation, amortisation and impairment expense	5.1.1, 5.2, 5.3.1, 5.4.1	297,995	261,755
Accommodation expenses	3.3	21,291	20,335
Grants and subsidies	3.2	34,823	40,175
Finance costs	7.4	50,956	48,578
Other expenses	3.3	40,013	8,173
Total cost of services		6,666,866	6,310,940
Income			
Revenue			
User contributions, charges and fees	4.2	133,174	125,373
Interest revenue	4.4	30,231	18,845
Other revenue	4.5	116,462	106,758
Australian Government grants and contributions	4.3	1,354,446	1,226,566
Total revenue		1,634,313	1,477,542
NET COST OF SERVICES		5,032,553	4,833,398
Income from State Government	4.1		
Service appropriation		4,953,640	4,858,771
Income from other public sector entities		31,493	27,365
Resources received free of charge		15,932	16,558
Royalties for Regions Fund		26,805	27,096
Total income from State Government		5,027,870	4,929,790
SURPLUS/(DEFICIT) FOR THE PERIOD		(4,683)	96,392
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.12	1,758,372	2,053,113
Total other comprehensive income		1,758,372	2,053,113
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		1,753,689	2,149,505

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

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

Statement of Financial Position

As at 30 June 2024

	Notes	2023–24 \$'000	2022–23 Reclassified* \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.5.1	543,885	514,977
Restricted cash and cash equivalents	7.5.2	64,411	44,794
Amounts receivable for services	6.2	20,177	22,397
Inventories	6.4	6,700	9,250
Receivables	6.1	92,964	96,633
Other current assets	6.3	69,837	27,944
Non-current assets classified as assets held for sale	9.11	3,360	2,988
Total Current Assets		801,334	718,983
Non-Current Assets			
Receivables	6.1	454,221	439,822
Amounts receivable for services	6.2	4,211,132	3,902,834
Property, plant and equipment	5.1	18,062,657	16,005,491
Service concession assets	5.4	40,442	37,684
Right-of-use assets	5.2	411,744	375,808
Intangible assets	5.3	-	-
Total Non-Current Assets		23,180,196	20,761,639
TOTAL ASSETS		23,981,530	21,480,622
LIABILITIES			
Current Liabilities			
Payables	6.5	255,588	170,564
Borrowings	7.1	43,773	41,364
Lease liabilities	7.2	44,864	34,952
Employee related provisions	3.1.2	805,270	716,458
Other provisions	6.6	2,951	4,212
Other current liabilities	6.7	32,856	45,975
Total Current Liabilities		1,185,302	1,013,525
Non-Current Liabilities			
Payables	6.5	3,157	2,635
Borrowings	7.1	356,268	356,645
Lease liabilities	7.2	364,292	361,529
Employee related provisions	3.1.2	279,940	264,404
Other provisions	6.6	5,137	3,755
Total Non-Current Liabilities		1,008,794	988,968
TOTAL LIABILITIES		2,194,096	2,002,493
NET ASSETS		21,787,434	19,478,129
EQUITY			
Contributed equity	9.12	16,298,232	15,742,616
Reserves	9.12	5,560,484	3,802,112
Accumulated surplus/(deficit)	9.12	(71,282)	(66,599)
TOTAL EQUITY		21,787,434	19,478,129

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

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

* See also Note 9.4 for details regarding the reclassification of comparatives.

Statement of Changes in Equity

For the year ended 30 June 2024

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2022	9.12	15,277,971	1,748,999	(162,991)	16,863,979
Surplus/(deficit)		-	-	96,392	96,392
Other comprehensive income		-	2,053,113	-	2,053,113
Total comprehensive income for the period		-	2,053,113	96,392	2,149,505
Transactions with owners in their capacity as owners:					
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)
Total		464,645	-	-	464,645
Balance at 30 June 2023		15,742,616	3,802,112	(66,599)	19,478,129
Balance at 1 July 2023					
Balance at 1 July 2023	9.12	15,742,616	3,802,112	(66,599)	19,478,129
Surplus/(deficit)		-	-	(4,683)	(4,683)
Other comprehensive income		-	1,758,372	-	1,758,372
Total comprehensive income for the period		-	1,758,372	(4,683)	1,753,689
Transactions with owners in their capacity as owners:					
Capital appropriations		540,655	-	-	540,655
Other contributions by owners		15,303	-	-	15,303
Distribution to owners		(342)	-	-	(342)
Total		555,616	-	-	555,616
Balance at 30 June 2024		16,298,232	5,560,484	(71,282)	21,787,434

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 2024

	Notes	2023-24 \$'000	2022-23 Reclassified* \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		4,629,095	4,549,307
Capital contribution		540,655	474,952
Holding account draw downs		18,467	22,529
Royalties for Regions Fund		42,107	34,129
Funds from other public sector entities		30,282	28,291
Net cash provided by State Government		5,260,606	5,109,208
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits expense		(4,899,668)	(4,835,512)
Supplies and services		(1,148,888)	(1,054,902)
Accommodation expenses		(20,947)	(19,197)
Grants and subsidies		(33,822)	(41,183)
Finance costs		(38,335)	(33,847)
GST payments on purchases		(172,318)	(158,812)
Loans advanced to non-government schools		(43,633)	(48,408)
Other payments		(8,005)	(234)
Receipts			
User contributions, charges and fees		127,329	121,321
Australian Government grants and contributions		1,299,824	1,221,487
Interest received		25,935	18,278
GST receipts on revenue		6,753	5,406
GST receipts from taxation authority		166,411	152,881
Repayments of loans by non-government schools		41,601	38,967
Other receipts		121,130	99,114
Net cash used in operating activities	7.5.3	(4,576,633)	(4,534,641)
CASH FLOW FROM INVESTING ACTIVITIES			
Payments			
Purchases of non-current physical assets		(566,809)	(513,419)
Receipts			
Receipts from sale of non-current physical assets		701	411
Net cash provided by/(used in) investing activities		(566,108)	(513,008)
CASH FLOW FROM FINANCING ACTIVITIES			
Payments			
Repayment of lease liabilities		(52,421)	(46,766)
Repayment of borrowings		(41,601)	(38,967)
Payment to accrued salaries account		(18,951)	(17,122)
Receipts			
Proceeds from borrowings		43,633	48,408
Net cash used in financing activities		(69,340)	(54,447)
Net increase/(decrease) in cash and cash equivalents		48,525	7,112
Cash and cash equivalents at the beginning of the period		559,771	552,659
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.5.3	608,296	559,771

* See also Note 9.4 for details regarding the reclassification of comparatives.

Administered Schedules

Administered income and expenses by service

	Regulation and Non-Government Sector Assistance ^(a)		COVID-19 Rapid Antigen Test Kits Distribution ^(b)		Western Australian Student Assistance Payment ^(c)		Total	
	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000
Income								
Service appropriation	469,467	449,088	-	-	94,350	-	563,817	449,088
Resources received free of charge	-	-	-	70,169	-	-	-	70,169
Total administered Income	469,467	449,088	-	70,169	94,350	-	563,817	519,257
Expenses								
Grants to individuals, and charitable and other public bodies	459,796	440,939	-	-	75,186	-	534,982	440,939
Resources distributed free of charge	-	-	-	70,169	-	-	-	70,169
Superannuation – higher education institutions	2,576	2,632	-	-	-	-	2,576	2,632
Schools of Special Educational Needs: Medical and Mental Health and Sensory	6,768	5,529	-	-	-	-	6,768	5,529
Total administered expenses	469,140	449,100	-	70,169	75,186	-	544,326	519,269

- (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.
- (c) The Department is responsible for transfer of one-off payments to Western Australian families to meet out of pocket schooling expenses for enrolled students in Western Australian registered schools. The Department does not control amounts for transfer but acts only as an agent.

Administered assets and liabilities

	2023-24 \$'000	2022-23 \$'000
Assets		
Current assets		
Cash and cash equivalents	14,832	14,505
Restricted cash and cash equivalents	21,888	-
Total administered current assets	36,720	14,505
TOTAL ADMINISTERED ASSETS	36,720	14,505
Liabilities		
Current liabilities		
Payables	2,724	-
Total administered current liabilities	2,724	-
TOTAL ADMINISTERED LIABILITIES	2,724	-

Notes to the financial statements

For the year ended 30 June 2024

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1. Basis of preparation

The Department is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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 28 August 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (AAS), the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) as applied by Treasurer's instructions (TIs). Several of these are modified by TIs to vary application, disclosure, format and wording.

The *Financial Management Act 2006 (WA)* (The Act) and the TIs are legislative provisions governing the preparation of financial statements and take precedence over AAS, the Framework, the Statement of Accounting Concepts and other authoritative pronouncements of the AASB. Where modification is required and has had a material or significant financial effect upon the reported results, details 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)*. The Teacher Registration Board of Western Australia also continued as a statutory entity.

Amalgamation of accounts

Financial information from 831 educational sites including 815 schools is amalgamated into the financial statements. Schools provide data generally drawn from accounts prepared on a cash basis with appropriate accrual information. All intra-entity transactions and balances between the Department 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.

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 has 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	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liabilities by Service	2.3

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 Australia 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	
	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000
COST OF SERVICES										
Expenses										
Employee benefits expense	3,002,581	2,876,787	1,990,846	1,925,699	27,342	25,429	34,281	31,364	5,055,050	4,859,279
Supplies and services	640,510	587,857	500,507	453,284	17,596	24,269	8,125	7,235	1,166,738	1,072,645
Depreciation and amortisation expense	164,969	147,665	132,237	113,445	748	606	41	39	297,995	261,755
Accommodation expenses	11,398	10,834	6,847	6,508	449	478	2,597	2,515	21,291	20,335
Grants and subsidies	6,459	14,469	7,098	8,780	20,994	16,686	272	240	34,823	40,175
Finance costs	15,633	13,784	10,873	9,603	24,448	25,189	2	2	50,956	48,578
Other expenses	21,248	1,808	18,147	6,173	484	191	134	1	40,013	8,173
Total cost of services	3,862,798	3,653,204	2,666,555	2,523,492	92,061	92,848	45,452	41,396	6,666,866	6,310,940
Income										
Revenue										
User contributions, charges and fees	36,409	35,750	87,485	81,114	9,274	8,503	6	6	133,174	125,373
Interest revenue	7,552	3,981	7,362	3,589	15,317	11,275	-	-	30,231	18,845
Other revenue	68,284	63,851	37,570	39,233	7,320	752	3,288	2,922	116,462	106,758
Australian Government grants and contributions	856,077	768,044	480,382	434,965	17,987	23,557	-	-	1,354,446	1,226,566
Total revenue	968,322	871,626	612,799	558,901	49,898	44,087	3,294	2,928	1,634,313	1,477,542
NET COST OF SERVICES	2,894,476	2,781,578	2,053,756	1,964,591	42,163	48,761	42,158	38,468	5,032,553	4,833,398
Income from State Government										
Service appropriation	2,841,722	2,791,173	2,024,923	1,979,101	44,995	49,741	42,000	38,756	4,953,640	4,858,771
Income from other public sector entities	13,566	7,990	16,296	16,460	1,629	2,914	2	1	31,493	27,365
Resources received free of charge	9,758	10,125	6,116	6,374	58	59	-	-	15,932	16,558
Royalties for Regions Fund	13,671	14,130	11,808	11,311	1,326	1,655	-	-	26,805	27,096
Total income from State Government	2,878,717	2,823,418	2,059,143	2,013,246	48,008	54,369	42,002	38,757	5,027,870	4,929,790
SURPLUS/(DEFICIT) FOR THE PERIOD	(15,759)	41,840	5,387	48,655	5,845	5,608	(156)	289	(4,683)	96,392

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	
	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000
ASSETS										
Current assets	402,196	350,958	325,547	310,121	73,158	57,282	433	622	801,334	718,983
Non-current assets	13,122,335	11,539,203	9,686,028	8,849,828	371,255	372,051	578	557	23,180,196	20,761,639
Total assets	13,524,531	11,890,161	10,011,575	9,159,949	444,413	429,333	1,011	1,179	23,981,530	21,480,622
LIABILITIES										
Current liabilities	687,774	587,886	436,042	365,642	59,090	57,994	2,396	2,003	1,185,302	1,013,525
Non-current liabilities	271,198	255,728	379,095	374,740	357,372	357,426	1,129	1,074	1,008,794	988,968
Total liabilities	958,972	843,614	815,137	740,382	416,462	415,420	3,525	3,077	2,194,096	2,002,493
NET ASSETS	12,565,559	11,046,547	9,196,438	8,419,567	27,951	13,913	(2,514)	(1,898)	21,787,434	19,478,129

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

	2023-24 \$'000	2022-23 \$'000
Salaries and allowances	4,475,590	4,328,455
Termination benefits	92	219
Superannuation - defined contribution plans ^(a)	504,707	466,802
Other employee-related expense ^(b)	74,661	63,803
Total employee benefits expense	5,055,050	4,859,279
Add: AASB 16 Non-monetary benefits not included in employee benefits expense	38,198	32,322
Less: Employee rental contributions from subletting GROH houses (note 4.5)	(20,309)	(19,324)
Net employee benefits	5,072,939	4,872,277

(a) Defined contribution plans include GESB Super and GESB West State (\$399.34 million), GESB Gold State (\$19.08 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

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
<i>Employee related provisions</i>		
Annual leave liabilities	41,763	40,004
Entitlement to payment during student vacation	368,633	301,328
Long service liabilities	355,311	335,525
Deferred salary scheme liabilities	32,357	32,193
Remote teaching service	7,206	7,408
	805,270	716,458
<u>Non-current</u>		
<i>Employee related provisions</i>		
Long service leave	278,360	262,922
Remote teaching service	1,580	1,482
	279,940	264,404
Total employee related provisions	1,085,210	980,862

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.

Annual leave liabilities

Annual leave liabilities are classified as current, as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023-24 \$'000	2022-23 \$'000
Within 12 months of the end of the reporting period	30,748	29,297
More than 12 months after the end of the reporting period	11,015	10,707
	41,763	40,004

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, and 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.

Entitlement to payment during student vacation

	2023-24 \$'000	2022-23 \$'000
Within 12 months of the end of the reporting period	368,633	301,328
	368,633	301,328

Entitlement to payment during student vacation is paid during the student vacation period for most school-based staff employed under the Teachers (Public Sector Primary and Secondary Education) Award 1993, the Teachers' Aides' Award 1979 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

	2023-24 \$'000	2022-23 \$'000
Within 12 months of the end of the reporting period	152,388	143,633
More than 12 months after the end of the reporting period	481,283	454,814
	633,671	598,447

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

	2023-24 \$'000	2022-23 \$'000
Within 12 months of the end of the reporting period	7,456	7,418
More than 12 months after the end of the reporting period	24,901	24,775
	32,357	32,193

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

	2023-24 \$'000	2022-23 \$'000
Within 12 months of the end of the reporting period	3,680	3,853
More than 12 months after the end of the reporting period	5,106	5,037
	8,786	8,890

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 Note 3.3 'Other expenditures' 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 reporting period.

Several estimates and assumptions are used to calculate the Department's long service leave provision. These include:

- expected future salary rates
- discount rates
- employee retention rates
- 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

	2023-24 \$'000	2022-23 \$'000
<u>Recurrent</u>		
Parents from public schools	2,091	1,988
Non-government schools and other organisations	32,732	38,187
Total grants and subsidies	34,823	40,175

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, and other transfer payments made to public sector agencies, local governments, non-government schools, and community groups.

3.3 Other expenditure

	2023-24 \$'000	2022-23 Reclassified* \$'000
Supplies and services		
Communication services	23,990	25,556
Consumables - utilities	83,829	78,765
Consumables - other	3,929	3,546
Equipment purchases (less than \$5,000)	5,749	4,937
Insurance	105,053	97,330
Minor works ^(a)	53,140	62,385
PPP - School maintenance costs	14,816	12,648
Repairs and maintenance	176,129	150,911
Service and contracts - property	22,271	18,513
Service and contracts ^(b)	252,034	222,485
Staff-related expense	4,592	4,954
Travel	16,193	13,875
Schools expenses	396,374	369,576
Other	8,639	7,164
Total supplies and services expenses	1,166,738	1,072,645
Accommodation expenses		
Office rental	16,823	16,398
Other accommodation expenses	4,468	3,937
Total accommodation expenses	21,291	20,335

* See also Note 9.4 for details regarding the reclassification of comparatives.

(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-costs

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 because significant substitution rights are contained in Memorandum of Understanding Agreements between the Department and the Department of Finance for the leasing of office accommodation.

	2023-24 \$'000	2022-23 \$'000
Other expenses		
Loss on disposal of non-current assets ^(a)	298	1,692
Refund of prior period revenue	157	264
Expected credit losses expense ^(b)	6,512	6,217
Insurance performance adjustments	33,046	-
Total other expenses	40,013	8,173
Total other expenditure	1,206,751	1,080,818

(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.

Insurance Performance adjustments

Insurance performance adjustments relate to the insurance premiums that RiskCover charged in previous years. The adjustments are the result of consideration of the latest forecast claims costs, claims administration expenses, reinsurance expenses and net investment income, and they can be both favourable and unfavourable.

Prior year performance adjustments are considered changes in accounting estimates. As such, they are recognised prospectively in profit or loss in the period of the change.

3.4 Net loss on disposal of non-current assets

	Notes	2023-24 \$'000	2022-23 \$'000
<u>Carrying amount of disposal of non-current assets</u>			
Land	5.1	155	42
Plant and equipment	5.1	451	1,433
Motor vehicles	5.1	-	-
Buses	5.1	98	39
Computers	5.1	8	90
Communication equipment	5.1	10	13
Office equipment	5.1	244	165
Miscellaneous assets	5.1	56	320
		1,022	2,102
<u>Proceeds from disposal of non-current assets</u>			
Land		343	-
Plant and equipment		92	74
Motor vehicles		110	-
Buses		37	191
Computers		4	43
Communication equipment		4	6
Office equipment		91	73
Miscellaneous assets		43	23
		724	410
		298	1,692

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

	2023-24 \$'000	2022-23 \$'000
<u>Appropriation received during the period:</u>		
Service appropriation	4,953,640	4,858,771
Total service appropriation received	4,953,640	4,858,771
<u>Income received from other public sector entities during the period:</u>		
Department of Communities	1,388	2,585
Department of Fire and Emergency Services	70	129
Department of Health	183	-
Department of Jobs, Tourism, Science and Innovation	289	400
Department of Local Government, Sport and Cultural Industries	453	-
Department of Planning, Lands and Heritage	36	-
Department of the Premier and Cabinet	275	84
Department of Primary Industries and Regional Development	44	-
Department of Training and Workforce Development	13,575	6,270
Department of Treasury	2,806	7,345
Department of Water and Environmental Regulation	64	57
Horizon Power	509	1,000
Healthway	98	185
Insurance Commission of Western Australia	6,840	3,471
Mental Health Commission	2,224	2,326
Western Australia Police Force	1,897	1,810
Other	742	1,703
Total income from other public sector entities	31,493	27,365

	2023-24 \$'000	2022-23 \$'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	16	22
State Solicitor's Office	878	1,188
Department of Finance - government accommodation and COVID RAT kits	271	204
Department of Health - curriculum support materials and funded teacher training	538	538
Department of Primary Industries and Regional Development - digital downloads	1	-
Landgate - valuation services and land information data	215	211
Western Australian Electoral Commission	206	139
Child and Adolescent Health Service - school health services	13,807	14,256
Total resources received	15,932	16,558
<u>Royalties for Regions Fund:</u>		
Regional Community Services Fund	26,805	22,354
Regional Reform Fund	-	4,742
Total Royalties for Regions Fund	26,805	27,096
Total Income from State Government	5,027,870	4,929,790

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 regional WA 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

	2023-24 Budget \$'000	2023-24 Section 25 Transfers \$'000	2023-24 Additional Funding* \$'000	2023-24 Revised Budget \$'000	2023-24 Actual \$'000	2023-24 Variance \$'000
DELIVERY OF SERVICES						
Item 57 Net amount appropriated to deliver services	4,842,345	1,236	108,096	4,951,677	4,951,677	-
Amount authorised by other statutes						
<i>Salaries and Allowances Act 1975 (WA)</i>	1,914	-	49	1,963	1,963	-
Total appropriations provided to deliver services	4,844,259	1,236	108,145	4,953,640	4,953,640	-
CAPITAL						
Item 132 Capital appropriations	564,515	40,300	(64,160)	540,655	540,655	-
ADMINISTERED TRANSACTIONS						
Item 58 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	462,240	-	101,577	563,817	563,817	-
TOTAL CONSOLIDATED ACCOUNT APPROPRIATIONS	5,871,014	41,536	145,562	6,058,112	6,058,112	-

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

4.2 User contributions, charges and fees

	2023-24 \$'000	2022-23 \$'000
<u>Schools</u>		
Contributions, charges and fees	112,566	106,147
	112,566	106,147
<u>Central Office</u>		
Agricultural schools fees	3,952	3,836
Other charges and fees	16,656	15,390
	20,608	19,226
Total user contributions, charges and fees	133,174	125,373

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 2023-24 Budget Statements, the Department retained \$1,788.98 million in 2023-24 (\$1,657.54 million in 2022-23) 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
- Other departmental revenue.

4.3 Australian Government grants and contributions

	2023-24 \$'000	2022-23 \$'000
<u>Central office</u>		
Australian Government grants - recurrent	1,326,675	1,224,880
Australian Government grants - capital	26,761	1,022
	1,353,436	1,225,902
<u>Schools</u>		
Australian Government grants - recurrent	965	646
Australian Government grants - capital	45	18
	1,010	664
Total Australian Government grants and contributions	1,354,446	1,226,566

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 Department is recognised when the Agency satisfies its obligations under the transfer. The Agency satisfies the obligations under the transfer 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

	2023-24 \$'000	2022-23 \$'000
Interest revenue	15,387	7,810
Loan interest revenue	14,844	11,035
Total interest revenue	30,231	18,845

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 2023-24 loans to the value of \$43.63 million (\$48.41 million in 2022-23) 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

	2023-24 \$'000	2022-23 \$'000
<u>Schools</u>		
Bookshops and canteens	5,286	4,922
Donations to schools	23,986	21,940
Hire of facilities	1,515	1,944
Lease income	15,273	12,509
Other revenue	14,516	11,457
Total other revenue - Schools	60,576	52,772
<u>Capital contributions and recoveries</u>		
Developer contributions	7,849	10,455
	7,849	10,455
<u>Other</u>		
Recoveries and refunds	8,564	7,913
Sale of goods and services	17,297	13,251
Employee rental contributions*	20,309	19,324
Other miscellaneous revenue	1,867	3,043
	48,037	43,531
Total other revenue - Central office	55,886	53,986
Total other revenue	116,462	106,758

* The Department leases a number of right-of-use assets from the Government Regional Officer Housing (GROH) Program, which it sub-leases to employees at a subsidised rate. Information on the Department's leasing arrangements with the GROH Program in Note 3.11.

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	5.1
Right-of-use assets	5.2
Intangible assets	5.3
Service concession assets	5.4

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
1 Jul 2022												
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)
Carrying amount at start of period	4,053,559	2,118,556	6,870,856	268,392	478	7,619	2,930	40	8,233	3,671	314,587	13,648,921
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 ^(a)	(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)
Carrying amount at 30 Jun 2023	4,632,775	2,625,007	8,014,987	250,550	717	7,971	2,636	171	7,821	3,164	459,692	16,005,491
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 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.

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
1 Jul 2023												
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)
Carrying amount at start of period	4,632,775	2,625,007	8,014,987	250,550	717	7,971	2,636	171	7,821	3,164	459,692	16,005,491
Additions	-	13,202	24,664	7,629	854	2,295	995	1,163	3,641	1,066	515,446	570,955
Disposals	(155)	-	-	(451)	-	(98)	(8)	(10)	(244)	(56)	-	(1,022)
Transferred to land & buildings held for distribution to owner ^(a)	(526)	-	-	-	-	-	-	-	-	-	-	(526)
Transferred from land & buildings held for distribution to owner	155	-	-	-	-	-	-	-	-	-	-	155
Transferred to/from works in progress	10,096	756	498,719	21,729	-	-	-	-	-	-	(531,300)	-
Revaluation increments/(decrements)	303,552	192,090	1,259,299	-	-	-	-	-	-	-	-	1,754,941
Impairment losses	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(57,202)	(136,050)	(45,415)	(412)	(1,665)	(1,212)	(458)	(2,836)	(427)	-	(245,677)
Transfers/adjustments ^(b)	-	52	(52)	-	2	1	(53)	(7)	2	1	(21,606)	(21,660)
Carrying amount at 30 Jun 2024	4,945,897	2,773,905	9,661,567	234,042	1,161	8,504	2,358	859	8,384	3,748	422,232	18,062,657
Gross carrying amount	4,945,897	2,782,900	9,709,079	486,076	7,675	27,641	22,513	6,717	23,548	11,058	422,232	18,445,336
Accumulated depreciation	-	(8,995)	(47,512)	(252,034)	(6,514)	(19,137)	(20,155)	(5,858)	(15,164)	(7,310)	-	(382,679)
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 \$21.64 million of capital works in progress transferred to right-of-use assets, refer to note 5.2.

Information on fair value measurements is provided in Note 8.3.

5.1 Property, plant and equipment (continued)

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 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).

School land improvements consists of roads, foot paths 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 2024. 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 Department's assets.

For 2023–24 although the cumulative movement in indices was less than 15% since the last comprehensive revaluation in 2022–23, the Department revalued land, buildings and land improvements due to significant movements in valuations provided by Landgate and the independent quantity surveyor.

The Department includes Project and Professional Fees in the fair value.

The most significant assumptions and judgements in estimating fair value are made when 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 is 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 benchmarked against recent project tender prices and are applied as of 1 July 2023 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	2023–24 \$'000	2022–23 \$'000
<u>Depreciation</u>			
Land Improvements	5.1	57,202	45,752
Buildings	5.1	136,050	113,779
Plant and equipment	5.1	45,415	44,810
Motor vehicles	5.1	412	330
Buses	5.1	1,665	1,765
Computers	5.1	1,212	1,407
Communication equipment	5.1	458	511
Office equipment	5.1	2,836	3,064
Miscellaneous assets	5.1	427	461
Total depreciation		245,677	211,879

Impairment charge for the period

	Notes	2023–24 \$'000	2022–23 \$'000
<u>Impairment</u>			
Buildings ^(a)	5.1	-	2,218
Total impairment		-	2,218

(a) The 2022–23 impairment reflects the impact of fire damage to a primary school.

5.1.1 Depreciation and impairment (continued)

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:

Buildings	50 to 80 ^(a)	Years
Land improvements	40 to 80	Years
Communication equipment	5	Years
Computers	4	Years
Furniture and fittings	10	Years
Motor vehicles	5	Years
Buses	10	Years
Musical instruments	8 to 12	Years
Office equipment	5	Years
Plant and equipment	8 to 25 ^(b)	Years
Software	4	Years

(a) School buildings have total useful life of 80 years and residential college buildings have a useful life of 50 years.

(b) 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.

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
1 Jul 2022						
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)
Carrying amount at start of period	2,491	35,562	302,777	4,337	15,497	360,664
Additions	-	9,906	17,945	2,003	11,128	40,982
Disposals	-	9	-	1	-	10
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)
Carrying amount at 30 June 2023	802	39,660	312,148	4,556	18,642	375,808
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)

5.2 Right-of-use assets (continued)

	Land \$'000	Buildings \$'000	Buildings PPP \$'000	Motor vehicles \$'000	Other \$'000	Total \$'000
1 Jul 2023						
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)
Carrying amount at start of period	802	39,660	312,148	4,556	18,642	375,808
Additions	1,888	12,786	-	4,293	5,649	24,616
Disposals	-	25	-	(2)	-	23
Lease reassessment	72	40,821	-	355	-	41,248
Transfers/adjustments ^(a)	-	22	21,637	(2)	2	21,659
Depreciation	(568)	(37,808)	(4,194)	(2,428)	(6,612)	(51,610)
Carrying amount at 30 June 2024	2,194	55,506	329,591	6,772	17,681	411,744
Gross carrying amount	3,678	92,774	350,699	13,613	34,018	494,782
Accumulated depreciation	(1,484)	(37,268)	(21,108)	(6,841)	(16,337)	(83,038)

(a) Transfers include \$21.64 million of capital works in progress transferred to right-of-use assets, refer to note 5.1.

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
- restoration costs, including dismantling and removing the underlying asset.

This includes leased assets other than investment property right-of-use assets, which are measured in accordance with AASB 140 Investment Property.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 'Leases'.

The Department has leases for mostly vehicles, computer equipment, private public partnership schools and residential accommodations.

The residential accommodation leases are mostly on a fixed-term basis through the Government Regional Officer Housing (GROH) Program. These are included in Buildings. The Department also has open-ended leases via the GROH Program, 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 they 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 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 over 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 is transferred 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.

The following amounts related to leases are recognised in the Statement of Comprehensive Income:

	Notes	2023-24 \$'000	2022-23 \$'000
<u>Depreciation</u>			
Land	5.2	568	189
Buildings	5.2	37,808	32,652
Buildings PPP	5.2	4,194	4,052
Vehicles	5.2	2,428	2,218
Other	5.2	6,612	7,982
Total depreciation expense of right-of-use assets		51,610	47,093
Lease interest expense		26,513	23,391
Low-value leases		21,661	17,641

The total cash outflow for leases in 2023-24 was \$100.65 million (2022-23: \$87.83 million). As at 30 June 2024, there were no indications of impairment to right-of-use assets.

5.3 Intangible assets

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
1 Jul 2022			
Gross carrying amount	10,811	1,240	12,051
Accumulated amortisation	(10,810)	-	(10,810)
Accumulated impairment loss	-	(1,240)	(1,240)
Carrying amount at start of period	1	-	1
Write-off	-	(1,240)	(1,240)
Transfers/adjustments	-	1,240	1,240
Amortisation expense	(1)	-	(1)
Carrying amount at 30 June 2023	-	-	-
Gross carrying amount	10,802	-	10,802
Accumulated amortisation	(10,802)	-	(10,802)

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
1 Jul 2023			
Gross carrying amount	10,802	-	10,802
Accumulated amortisation	(10,802)	-	(10,802)
Carrying amount at start of period	-	-	-
Carrying amount at 30 June 2024	-	-	-
Gross carrying amount	10,802	-	10,802
Accumulated amortisation	(10,802)	-	(10,802)

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.

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.

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
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

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	2023-24 \$'000	2022-23 \$'000
<u>Amortisation</u>			
Intangible assets	5.3	-	1
Total amortisation		-	1

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
1 Jul 2022					
Gross carrying amount	10,940	5,433	14,710	651	31,734
Accumulated depreciation	-	-	-	(195)	(195)
Carrying amount at start of period	10,940	5,433	14,710	456	31,539
Revaluation increments/(decrements)	1,150	1,443	4,088	-	6,681
Depreciation	-	(155)	(329)	(80)	(564)
Transfers/adjustments	-	1	27	-	28
Carrying amount at 30 June 2023	12,090	6,722	18,496	376	37,684
Gross carrying amount	12,090	6,722	18,496	651	37,959
Accumulated depreciation	-	-	-	(275)	(275)

Information on fair value measurements is provided in Note 8.3.

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
1 Jul 2023					
Gross carrying amount	12,090	6,722	18,496	651	37,959
Accumulated depreciation	-	-	-	(275)	(275)
Carrying amount at start of period	12,090	6,722	18,496	376	37,684
Additions	-	-	17	-	17
Revaluation increments/(decrements)	990	340	2,101	-	3,431
Depreciation	-	(198)	(430)	(80)	(708)
Transfers/adjustments	-	-	18	-	18
Carrying amount at 30 June 2024	13,080	6,864	20,202	296	40,442
Gross carrying amount	13,080	6,864	20,202	651	40,797
Accumulated depreciation	-	-	-	(355)	(355)

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.

The 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 by applying the revaluation model (refer to Note 5.1 Property, Plant and Equipment).

5.4.1 Depreciation and impairment of service concession assets

	Notes	2023-24 \$'000	2022-23 \$'000
Depreciation			
Land improvements	5.4	198	155
Buildings	5.4	430	329
Plant and equipment	5.4	80	80
Total depreciation		708	564

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. 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	6.1
Amounts receivable for services (Holding account)	6.2
Other current assets	6.3
Inventories	6.4
Payables	6.5
Other provisions	6.6
Other liabilities	6.7

6.1 Receivables

	2023-24 \$'000	2022-23 Reclassified* \$'000
<u>Current</u>		
Trade receivables	45,241	49,373
Loans to non-government schools and the UNDA	43,773	41,364
Allowance for impairment of receivables (Note 6.1.1)	(15,951)	(14,846)
GST receivable	19,901	20,742
Total current	92,964	96,633
<u>Non-current</u>		
Accrued Salaries account ^(a)	127,204	108,253
Loans to non-government schools and the UNDA	327,017	331,569
Total non-current	454,221	439,822
Total receivables at end of period	547,185	536,455

* See also Note 9.4 for details regarding the reclassification of comparatives.

(a) Funds held in the special purpose account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current except for the year before the 27th pay year.

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 of collecting the contractual cash flows and therefore subsequently measures 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 expected credit losses 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 reporting period.

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 with a general provision for estimated credit losses at 0.40% (2022-23: 0.31%).

Accrued salaries account

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting 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.

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified. Refer to Note 9.4 for details.

6.1.1 Movement in the allowance for impairment of trade receivables

	2023-24 \$'000	2022-23 \$'000
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	14,846	13,811
Expected credit losses expense	6,512	6,217
Amounts written off during the period	(5,407)	(5,182)
Allowance for impairment at end of period	15,951	14,846

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 Low Interest Loan Scheme (LILS) lends public funds to the governing bodies of registered non-government schools and non-government school systems, as well as the University of Notre Dame Australia (UNDA). Although these loans are low-risk, comprehensive financial safeguards are in place to protect the recoverability of public funds provided through the scheme. This includes undertaking financial and other risk assessments of all governing bodies prior to lending the funds. Additionally, direct mechanisms 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)

	2023-24 \$'000	2022-23 \$'000
Current	20,177	22,397
Non-current	4,211,132	3,902,834
Total amounts receivable for services at end of period	4,231,309	3,925,231

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 expected credit loss of the holding accounts).

6.3 Other current assets

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
Contract assets	48,014	7,470
Prepayments	21,823	20,474
Total other current assets at end of period	69,837	27,944

Contract assets

Where the Department transfers either goods or services to a customer before the payment is due or before the customer pays for consideration, they are 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

	2023-24 \$'000	2022-23 \$'000
Inventories held for resale:		
School canteens, publications and bookshops stocks (at cost)	2,280	2,125
Livestock and farm produce (at cost)	4,420	7,125
Total inventories at end of period	6,700	9,250

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

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
Trade and other payables - central office	4,914	673
Trade and other payables - schools	3,756	3,773
Accrued expenses	99,530	64,011
Accrued salaries	147,388	102,107
Total current	255,588	170,564
<u>Non-current</u>		
Trade and other payables - central office	3,157	2,635
Total non-current	3,157	2,635
Total payables at end of period	258,745	173,199

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.

6.6 Other provisions

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
Make-good provision	154	149
Asbestos remediation provision	1,225	1,225
School ventilation program	1,572	2,838
Total current	2,951	4,212
<u>Non-current</u>		
Make-good provision	1,106	453
Cladding rectification provision	4,031	3,302
Total non-current	5,137	3,755
Total other provisions at end of period	8,088	7,967

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
- 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 Department of Water and Environmental Regulation under the *Contaminated Sites Act 2003* (WA).

School ventilation provision

The Department has committed and made pronouncements to optimise ventilation in schools 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. Schools were advised of the benefits of well-ventilated rooms and, although not mandatory, were recommended to continue the use of these practices where possible.

Cladding rectifications (restoration) provision

Following a fire involving aluminium composite panels, the Building Commission 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 Energy, Mines, Industry Regulation and Safety report. Further investigations have been undertaken by Department of Finance on the behalf of the Department for 13 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 program is currently pending initiation and to commence in 2024-25, with works prioritised based on risk ratings to fit within the allocated budget. 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:

	2023-24 \$'000	2022-23 \$'000
<u>Make-good provision</u>		
Carrying amount at start of period	602	574
Additional/(reversals of) provisions recognised	658	28
Carrying amount at end of period	1,260	602
<u>School ventilation program provision</u>		
Carrying amount at start of period	2,838	8,024
Additional/(reversals of) provisions recognised	(1,266)	(5,186)
Carrying amount at end of period	1,572	2,838
<u>Cladding rectification provision</u>		
Carrying amount at start of period	3,302	3,302
Additional/(reversals of) provisions recognised	729	-
Carrying amount at end of period	4,031	3,302
<u>Asbestos remediation provision</u>		
Carrying amount at start of period	1,225	-
Additional/(reversals of) provisions recognised	-	1,225
Carrying amount at end of period	1,225	1,225

6.7 Other liabilities

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
Amounts held in schools suspense accounts	6,048	6,398
Accrued interest expense	12,708	8,660
Other	3,264	1,918
Contract liabilities	10,836	28,999
Total current	32,856	45,975
Total other liabilities at end of period	32,856	45,975

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

	2023-24 \$'000	2022-23 \$'000
<u>Reconciliation of changes in contract liabilities</u>		
Opening balance	28,999	28,121
Additions	11,610	25,800
Revenue recognised in the reporting period	(29,773)	(24,922)
Balance at end of period	10,836	28,999

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	7.1
Leases	7.2
Assets pledge as security	7.3
Finance costs	7.4
Cash and cash equivalents	7.5
Reconciliation of cash	7.5.1
Restricted cash and cash equivalents	7.5.2
Reconciliation of operating activities	7.5.3
Commitments	7.6

7.1 Borrowings

	2023-24 \$'000	2022-23 \$'000
<u>Current</u>		
WATC loans	43,773	41,364
Total current	43,773	41,364
<u>Non-current</u>		
WATC loans	356,268	356,645
Total non-current	356,268	356,645
Total borrowings at end of period	400,041	398,009

Borrowings refer to interest bearing liabilities mainly raised through 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 transactions 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 or through the amortisation process.

The Department has not designated any financial liabilities as at fair value through profit or loss.

Western Australian Treasury Corporation (WATC) Low Interest Loans

The Department borrows from the WATC to finance loans provided under the Low Interest Loan Scheme (LILS), see also Note 6.1 'Receivables'. Loans are borrowed at an average rate of interest of 2.89% 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 WATC within the next 12 months. The amount is derived from estimates provided through the low interest loans system and the repayment schedule provided by WATC.

7.2 Leases

	2023-24 \$'000	2022-23 \$'000
Current	44,864	34,952
Non-current	364,292	361,529
	409,156	396,481

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 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 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 secondary schools which opened between 2017 to 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	2023-24 \$'000	2022-23 \$'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	2,194	802
Right-of-use asset - Buildings	5.2	55,506	39,660
Right-of-use asset - Buildings PPP	5.2	329,591	312,148
Right-of-use asset - Motor vehicles	5.2	6,772	4,556
Right-of-use asset - Other	5.2	17,681	18,642
Total assets pledged as security		411,744	375,808

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

	2023-24 \$'000	2022-23 \$'000
Lease interest expense	26,513	23,391
Loan fair value expense ^(a)	12,515	14,551
Interest expensed ^(b)	11,928	10,636
Total finance costs expensed	50,956	48,578

(b) Represents the financial cost of the subsidised low interest loans (LILS) disbursed and, committed but not yet disbursed. The loans are provided to non-government schools and a total of \$43.63 million in new loans were disbursed in 2023-24 (2022-23: \$48.41 million).

(c) 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

	2023-24 \$'000	2022-23 \$'000
<u>Schools</u>		
Bank accounts	427,518	425,231
Cash on hand	79	95
	427,597	425,326
<u>Central office</u>		
Operating bank account	116,288	89,651
	116,288	89,651
Total cash and cash equivalents at end of period	543,885	514,977

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

	2023-24 \$'000	2022-23 Reclassified* \$'000
<u>Current</u>		
Grants accounts ^(a)	48,462	32,353
Royalties for Regions Fund	1,870	194
Paid Parental Leave	467	503
Special purpose account - TRBWA ^(b)	11,893	9,898
Special purpose account - Student Residential Colleges Fund ^(b)	1,719	1,846
	64,411	44,794
Total restricted cash and cash equivalents at end of period	64,411	44,794

* See also Note 9.4 for details regarding the reclassification of comparatives.

(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 9.8 for further details.

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.

7.5.3 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	Notes	2023-24 \$'000	2022-23 Reclassified* \$'000
Cash and cash equivalents	7.5.1	543,885	514,977
Restricted cash and cash equivalents	7.5.2	64,411	44,794
		608,296	559,771
Reconciliation of net cost of services to net cash flows used in operating activities			
Net cost of services		(5,032,553)	(4,833,398)
<u>Non-cash Items</u>			
Depreciation expense	5.1.1, 5.2, 5.4.1	297,995	259,536
Amortisation expense	5.3.1	-	1
Impairment expense	5.1.1, 5.3.1	-	2,218
Resources received free of charge	4.1	15,932	16,558
Expected credit losses expense	3.3	6,512	6,217
Loss on disposal of non-current assets	3.3	298	1,692
Adjustment for other non-cash items		8,619	(13,946)
<u>(Increase)/decrease in assets</u>			
Current receivables ^(a)		1,723	(3,023)
Current inventories		2,550	(660)
Other current assets		(41,893)	(4,426)
Non-current receivables		(14,399)	(3,772)
<u>Increase/(decrease) in liabilities</u>			
Provisions		104,469	43,687
Current payables and other liabilities ^(a)		71,905	(5,286)
Non-current payables		522	564
Net GST receipts/(payments) ^(b)		846	(525)
Change in GST in receivables and payables ^(c)		841	(78)
Net cash used in operating activities		(4,576,633)	(4,534,641)

* See also Note 9.4 for details regarding the reclassification of comparatives.

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable for 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 the GST in receivables and payables.

7.6 Commitments

7.6.1 Capital commitments

	2023-24 \$'000	2022-23 \$'000
Capital expenditure commitments		
<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	383,258	418,121
Later than 1 year and not later than 5 years	358,594	391,315
	741,852	809,436
<u>The capital commitments include amounts for:</u>		
Additional Stages at High Schools	92,038	3,090
Additions and Improvements to Agricultural Colleges	1,432	-
Additions and Improvements to High Schools	267,076	-
Additions and Improvements to Secondary Schools	-	53,378
Additions and Improvements to Residential Colleges	480	209
Additions and Improvements at Primary Schools	112,397	96,706
Additions and Improvements to District High School	2,317	172
COVID-19 Response - Capital	49,191	129,723
Election Commitments 2021	75,630	340,330
Fire Damage	5,470	26
Miscellaneous	22,982	13,002
Modular Buildings	13,740	27,161
New High Schools	336	-
New Secondary Schools	-	3,967
New Primary Schools	93,202	139,625
Other School Facilities	5,561	1,852
PPP Retained Funding	-	128
School funded project	-	2
Universal Access Program	-	65
	741,852	809,436

8. Risks and contingencies

This section sets out the key risk management policies and measurement techniques of the Department.

	Note
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables, Western Australian Treasury Corporation (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 University of Notre Dame Australia (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 on time.

The Department is exposed to liquidity risk through its trading in the normal course of business. The Department has appropriate procedures in place 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 pose to 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 through interest rate changes primarily relates to its 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

At the end of the reporting period, the carrying amounts for the following financial assets and financial liabilities are as follows:

	Notes	2023-24 \$'000	2022-23 \$'000
Financial assets			
Cash and cash equivalents	7.5.1	543,885	514,977
Restricted cash and cash equivalents	7.5.2	64,411	44,794
Financial assets at amortised cost ^(a)	6.1, 6.2	4,631,389	4,332,691
Total financial assets		5,239,685	4,892,462
Financial liabilities			
Financial liabilities measured at amortised cost	7.1, 7.2, 6.5, 6.7	1,100,798	1,013,664
Total financial liability		1,100,798	1,013,664

(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
30 June 2024					
Central Office					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	4,209	714	1,533	152	1,809
Expected credit losses	(407)	(7)	(31)	(8)	(362)
Loans to non-government schools and UNDA^(a)					
Expected credit loss rate		0.40%			
Estimated total gross carrying amount at default	370,790	370,790	-	-	-
Expected credit losses	(1,483)	(1,483)			
Schools, Residential Colleges and other debtors^(b)					
Estimated total gross carrying amount at default	168,237				
Expected credit losses	(14,061)				
Total					
Estimated total gross carrying amount at default ^(c)	543,235				
Expected credit losses	(15,951)				
30 June 2023					
Central Office					
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)
Loans to non-government schools and UNDA^(a)					
Expected credit loss rate		0.31%			
Estimated total gross carrying amount at default	372,933	372,933	-	-	-
Expected credit losses	(1,156)	(1,156)			
Schools, Residential Colleges and other debtors^(b)					
Estimated total gross carrying amount at default ^(d)	155,215				
Expected credit losses	(13,462)				
Total					
Estimated total gross carrying amount at default ^(c)	530,559				
Expected credit losses	(14,846)				

(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 \$30.30 million of this class of debtor (\$29.65 million 2022-23). The residual \$137.93 million (\$125.57 million 2022-23) 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).

(d) The estimated total gross carrying amount at default for 2022-23 has been restated to \$155.21 million (previously \$46.96 million) which is a \$108.25 million increase and due to reclassifying the 27th pay from restricted cash to receivables. Refer to Note 9.4 Reclassification of Comparatives for more details.

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 ^(c) \$'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
2022-23											
<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 ^(a)		33,050	-	-	33,050	33,050	33,050	-	-	-	-
Trade receivables ^(b)		142,780	-	-	142,780	142,780	34,527	-	-	108,253	-
Loans to non-government schools and UNDA ^(b)	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
		5,000,715	479,714	330,193	4,190,808	5,093,647	568,936	16,770	82,856	392,802	4,032,283
<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 ^(d)	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	-	-	-	-
		1,013,664	794,490	-	219,174	1,456,685	223,067	26,564	78,116	345,704	783,234

(a) Restricted cash balances - other for 2022-23 has been restated to \$33.05 million (previously \$141.30 million) which is a \$108.25 million decrease and due to reclassifying the 27th pay from restricted cash to receivables. Refer to Note 9.4 Reclassification of Comparatives for more details.

(b) Carrying amount approximates fair value and excludes GST recoverable from the ATO (statutory receivable). Receivables other than loans for 2022-23 has been restated to \$142.78 million (previously \$34.53 million) which is a \$108.25 million increase and due to reclassifying the 27th pay from restricted cash to receivables. Refer to Note 9.4 Reclassification of Comparatives for more details.

(c) The amounts disclosed are the calculated undiscounted cash flow of each class of financial of assets or liabilities.

(d) The fair value of WATC loans was \$398.01 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 ^(b) \$'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
2023-24											
<u>Financial Assets</u>											
Schools cash balances	3.09	324,277	-	324,198	79	324,277	324,277	-	-	-	-
Schools term deposits	3.33	103,320	103,320	-	-	103,320	90,514	4,766	8,040	-	-
Central office cash balances		116,288	-	-	116,288	116,288	116,288	-	-	-	-
Restricted cash - TRBWA	3.99	11,893	-	11,893	-	11,893	11,893	-	-	-	-
Restricted cash - Residential Colleges Fund	3.78	1,719	-	1,719	-	1,719	1,582	-	137	-	-
Restricted cash balances - other		50,799	-	-	50,799	50,799	50,799	-	-	-	-
Trade receivables ^(a)		156,494	-	-	156,494	156,494	29,290	-	-	127,204	-
Loans to non-government schools and UNDA ^(a)	4.28	370,790	370,790	-	-	466,131	-	13,415	40,556	201,053	211,107
Amounts receivable for services		4,231,309	-	-	4,231,309	4,231,309	46	4,630	15,501	80,708	4,130,424
		5,366,889	474,110	337,810	4,554,969	5,462,230	624,689	22,811	64,234	408,965	4,341,531
<u>Financial Liabilities</u>											
Payables		258,745	-	-	258,745	258,745	255,588	-	-	-	3,157
Lease liabilities	6.58	409,156	409,156	-	-	748,463	4,624	15,037	49,378	153,015	526,409
WATC loans ^(c)	2.89	400,041	400,041	-	-	490,066	2,978	14,089	39,035	210,742	223,222
Other liabilities		32,856	-	-	32,856	32,856	32,856	-	-	-	-
		1,100,798	809,197	-	291,601	1,530,130	296,046	29,126	88,413	363,757	752,788

(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 \$400.04 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
2022-23					
<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
Total increase/(decrease)		(3,303)	(3,303)	3,303	3,303
2023-24					
<i>Financial assets</i>					
Schools cash balances	324,277	(3,243)	(3,243)	3,243	3,243
Special purpose account - TRBWA	11,893	(119)	(119)	119	119
Special purpose account - Residential Colleges Fund	1,719	(17)	(17)	17	17
Total increase/(decrease)		(3,379)	(3,379)	3,379	3,379

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 2024. GST receivable or payable respectively.

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 several 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

Currently, 77 sites are owned by the Department and registered with Department of Water and Environmental Regulation under the Contaminated Sites Act. Of these, 44 do not require any further action or have a site management plan in place, and 33 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 of Education, which is submitted to the Department of Water and Environmental Regulation for classification according to the Contaminated Sites Act.

Casual employee's 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 Western Australian *Long Service Leave Act 1958* (WA) (LSL Act) 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 LSL Act to the applicable industrial instruments.

In June 2024, the State Government endorsed an interim framework to remediate long service leave for entitled employees who have been engaged purely on a casual basis. The Department will acquit its liability owed to these employees in 2024-25, with the remediated amount to be treated as an employee related provision as at 30 June 2024.

As at 30 June 2024, the whole-of-government framework to calculate the LSL entitlement for the mixed mode cohort (being employees who have worked across a mix of casual, fixed term and permanent employment) has not yet been issued by GSLR. As a result, the Department is unable to measure with sufficient reliability the LSL entitlement for the mixed mode cohort at the reporting date.

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
2023-24					
Non-current assets classified as held for sale	9.11	-	-	3,360	3,360
Land	5.1	-	-	4,945,897	4,945,897
Land improvements	5.1	-	-	2,773,905	2,773,905
Buildings	5.1	-	-	9,661,567	9,661,567
Service concession land	5.4	-	-	13,080	13,080
Service concession land improvements	5.4	-	-	6,864	6,864
Service concession buildings	5.4	-	-	20,202	20,202
		-	-	17,424,875	17,424,875
2022-23					
Non-current assets classified as held for sale	9.11	-	-	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
		-	-	15,313,065	15,313,065

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
2023-24							
Fair Value at start of period	2,988	4,632,775	2,625,007	8,014,987	12,090	18,496	6,722
Additions	-	-	13,202	24,664	-	17	-
Transfer from Work in Progress	-	10,096	756	498,719	-	-	-
Transfers to/from held for distribution (within Level 3)	527	(371)	-	-	-	-	-
Disposals	(155)	(155)	-	-	-	-	-
Revaluation increase/(decrease)	-	303,552	192,090	1,259,299	990	2,101	340
Depreciation expense	-	-	(57,202)	(136,050)	-	(430)	(198)
Transfers/adjustments	-	-	52	(52)	-	18	-
Fair Value at end of period	3,360	4,945,897	2,773,905	9,661,567	13,080	20,202	6,864
Total gains or (losses) for the period included in profit or loss in Note 3.4	-	188	-	-	-	-	-
2022-23							
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
Depreciation expense	-	-	(45,752)	(113,779)	-	(329)	(155)
Impairment loss	-	-	-	(2,218)	-	-	-
Transfers/adjustments	-	(1)	895	537	-	27	1
Fair Value at end of period	2,988	4,632,775	2,625,007	8,014,987	12,090	18,496	6,722
Total gains or (losses) for the period included in profit or loss in Note 3.4	-	(42)	-	-	-	-	-

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 2024. 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 2023–24, although the cumulative movement in indices was less than 15% since the last comprehensive revaluation in 2022–23, the Department revalued land, buildings and land improvements due to significant movements in valuations provided by Landgate and the independent quantity surveyor.

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 subclasses

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 subclasses, 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 demolitions 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
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9.1 Events occurring after the end of the reporting period

The financial statements have been prepared based on 2.5% increase to the School Education Act Employees' (Teachers and Administrators) General Agreement 2023 (Agreement). On 5 July 2024, the WA State Government announced agreement of its Enterprise Bargaining Agreement offer that included a 5% per annum wage increase in the first year of the Agreement effective from 6 December 2023, with subsequent increase of 4.0% and 3.0% increases in the second and third year respectively.

The financial statements include an accrual for the back payment of salaries under the new Agreement based on the previous funded parameter of a 2.5% salary increase for the period 6 December 2023 to 30 June 2024. At the end of the reporting period, the Agreement had not yet been registered with the Industrial Relations Commission, therefore the additional 2.5% back payment of salaries has not been included in the financial statements.

9.2 Initial application of Australian Accounting Standards

There were no new Australian Accounting Standards effective for the year 2023–24 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 1 Jan 2024

AASB 2020-1	Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current 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.
AASB 2022-5	Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback 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.
AASB 2022-6	Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants 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 twelve 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.
AASB 2022-10	Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. This Standard amends AASB 13 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. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset. The financial impact has not been assessed.
AASB 2023-1	Amendments to Australian Accounting Standards – Supplier Finance Arrangements This Standard amends: (a) AASB 107; and (b) AASB 7 as a consequence of the issuance of International Financial Reporting Standard Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) by the International Accounting Standards Board in May 2023. There is no financial impact.

Operative for reporting periods beginning on/after 1 Jan 2025

AASB 2014-10	Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards. There is no financial impact.
AASB 2021-7C	Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections 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.
AASB 2023-5	Amendments to Australia Accounting Standards – Lack of Exchangeability This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable. There is no financial impact.

Operative for reporting periods beginning on/after 1 Jan 2026

AASB 2022-9	Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector 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.
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9.4 Reclassification of comparatives

The reclassification of comparatives includes the following adjustments:

Reference to tables below	From account	To account	Explanation	Basis of reclassification	Statement of Financial Position Reclassified (\$'000)	Statement of Cash Flows Reclassified (\$'000)	Statement of Comprehensive Income Reclassified (\$'000)
(a)	Restricted cash and cash equivalents	Receivables	To account for the 27th pay as receivables as it is considered that funds in the account are not cash but a right to receive the cash in future. The 27th pay are amounts paid annually into the Treasurer's special purpose account for the purpose of additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26.	New Treasury Requirement released on the 20 November 2023 and applied retrospectively. Provides more reliable and relevant information, aligned to whole-of-government reporting classification.	108,253	108,253	-
(b)	Supplies and services - school expenses	Supplies and services - services and contracts	Reclassify chaplaincy contract expenditure of \$17.531 million from school expenses to services and contracts under supplies and services.	Provides more reliable and relevant information, aligned to whole-of-government reporting classification.	-	-	-

9.4 Reclassification of comparatives (continued)

Statement of financial position (extract)

	2022-23 \$'000	Reclassification		2022-23 Reclassified \$'000
		(a) \$'000	(b) \$'000	
Non-Current Assets				
Restricted cash and cash equivalents	108,253	(108,253)	-	-
Receivables	331,569	108,253	-	439,822
Amounts receivable for services	3,902,834	-	-	3,902,834
Property, plant and equipment	16,005,491	-	-	16,005,491
Service concession assets	37,684	-	-	37,684
Right-of-use assets	375,808	-	-	375,808
Intangible assets	-	-	-	-
Total Non-Current Assets	20,761,639	-	-	20,761,639
TOTAL ASSETS	21,480,622	-	-	21,480,622

Statement of Cash Flows (extract)

	2022-23 \$'000	Reclassification		2022-23 Reclassified \$'000
		(a) \$'000	(b) \$'000	
CASH FLOW FROM FINANCING ACTIVITIES				
Payments				
Repayment of lease liabilities	(46,766)	-	-	(46,766)
Repayment of borrowings	(38,967)	-	-	(38,967)
Payment to accrued salaries account	-	(17,122)	-	(17,122)
Receipts				
Proceeds from borrowings	48,408	-	-	48,408
Net cash used in financing activities	(37,325)	(17,122)	-	(54,447)
Net increase/(decrease) in cash and cash equivalents	24,234	(17,122)	-	7,112
Cash and cash equivalents at the beginning of the period	643,790	(91,131)	-	552,659
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	668,024	(108,253)	-	559,771

Note 6.1: Receivables (extract)

	2022-23 \$'000	Reclassification		2022-23 Reclassified \$'000
		(a) \$'000	(b) \$'000	
Non-current				
Accrued Salaries account	-	108,253	-	108,253
Loans to non-government schools and the UNDA	331,569	-	-	331,569
Total non-current	331,569	108,253	-	439,822
Total receivables at end of period	428,202	108,253	-	536,455

Note 7.5.2: Restricted cash and cash equivalents (extract)

	2022-23 \$'000	Reclassification		2022-23 Reclassified \$'000
		(a) \$'000	(b) \$'000	
Non-current				
Accrued salaries suspense account (27th pay)	108,253	(108,253)	-	-
	108,253	(108,253)	-	-
Total restricted cash and cash equivalents at end of period	153,047	(108,253)	-	44,794

Note 3.3 Other Expenditure (extract)

	2022-23 \$'000	Reclassification		2022-23 Reclassified \$'000
		(a) \$'000	(b) \$'000	
Supplies and services				
Communication services	25,556	-	-	25,556
Consumables - utilities	78,765	-	-	78,765
Consumables - other	3,546	-	-	3,546
Equipment purchases (less than \$5,000)	4,937	-	-	4,937
Insurance	97,330	-	-	97,330
Minor works	62,385	-	-	62,385
PPP - School maintenance costs	12,648	-	-	12,648
Repairs and maintenance	150,911	-	-	150,911
Service and contracts - property	18,513	-	-	18,513
Service and contracts	204,954	-	17,531	222,485
Staff-related expense	4,954	-	-	4,954
Travel	13,875	-	-	13,875
School's expenses	387,107	-	(17,531)	369,576
Other	7,164	-	-	7,164
Total supplies and services expenses	1,072,645	-	-	1,072,645

9.5 Key management personnel

The Department has determined key management personnel to include Cabinet Ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2023-24	2022-23
Compensation band (\$)		
\$550,001 - \$600,000	1	-
\$500,001 - \$550,000	-	1
\$350,001 - \$400,000	2	2
\$300,001 - \$350,000	1	1
\$250,001 - \$300,000	4 ^(a)	5
\$200,001 - \$250,000	8	7 ^(a)
\$150,001 - \$200,000	4 ^(a)	4 ^(a)
\$100,001 - \$150,000	3 ^(a)	1 ^(a)
\$50,001 - \$100,000	3 ^(a)	1 ^(a)
\$0 - \$50,000	1 ^(a)	2 ^(a)
	2023-24	2022-23
	\$'000	\$'000
Short-term employee benefits	5,202	4,929
Post employment benefits	530	549
Other long-term benefits	92	139
Total compensation of senior officers	5,824	5,617

(a) Includes senior officers where period of service is less than 12 months.

Total compensation includes the superannuation expense incurred by the Department for senior officers.

9.6 Related party transactions

The Department is a wholly owned and controlled entity of the State of Western Australia.

Related parties of the Department include:

- all Cabinet 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
- 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.

Significant transactions include:

- income from State Government (note 4.1)
- equity contributions (note 9.12)
- insurance payments to the Insurance Commission of Western Australia and Risk Cover Fund (note 3.3)
- GROH Program payments to the Department of Communities (note 3.1.1)
- superannuation contributions to GESB (note 3.1.1)
- borrowings and repayments from/to Western Australian Treasury Corporation (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 9.10)
- services 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 9.9)
- other payments to Water Corporation, Department of Fire and Emergency Services, Department of Planning, Lands and Heritage and Western Australia Police Force (notes 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 that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.7 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.

	2023-24 \$'000	2022-23 \$'000
Community kindergartens	4,665	4,686
Non-Government Schools Planning Advisory Panel	3	1
Rural and Remote Education Advisory Council ^(a)	73	73
School Curriculum and Standards Authority	41,894	38,567
Western Australian Higher Education Council ^(a)	10	10
Total Affiliated bodies	46,645	43,337

(a) Rural and Remote Education Advisory Council and Western Australian Higher Education Council for 2022-23 has been restated to \$0.07 million (previously \$0.009 million) and \$0.01 million (previously \$0) respectively.

The Department had nil related bodies during the reporting period.

9.8 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).

	2023-24 \$'000	2022-23 \$'000
Balance at start of period	9,898	8,556
Receipts	8,092	7,089
Payments	(6,097)	(5,747)
Balance at end of period	11,893	9,898

Student Residential Colleges Fund

The purpose of this account is to hold funds received under section 213Y(3) of the *School Education Act 1999* for the payment of costs and expenses incurred in the performance of the functions of the student residential colleges.

The special purpose account was established pursuant to section 16(1)(b) of the *Financial Management Act 2006* (WA).

	2023-24 \$'000	2022-23 \$'000
Balance at start of period	1,846	1,343
Receipts	22,511	21,584
Payments	(22,638)	(21,081)
Balance at end of period	1,719	1,846

Western Australian Student Assistance Payment (Administered)

The purpose of this account is to hold funds to be used to support Western Australian families with a one-off payment in 2024 to meet out of pocket schooling expenses for enrolled students in Western Australian registered schools.

The special purpose account was established pursuant to section 16(1)(d) of the *Financial Management Act 2006* (WA).

	2023-24 \$'000	2022-23 \$'000
Balance at start of period	-	-
Receipts	94,350	-
Payments	(72,462)	-
Balance at end of period	21,888	-

9.8 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	2023-24				2022-23			
	Balance at start of period \$	Receipts \$	Payments \$	Balance at end of period \$	Balance at start of period \$	Receipts \$	Payments \$	Balance at end of period \$
1 Olive A Lewis Scholarship	4,757	26,000	26,000	4,757	4,736	26,121	26,100	4,757
2 Scholarship - Council of War Service Land Settlers Association	1,093	42	-	1,135	1,072	21	-	1,093
3 John Henry Kendall	1,214	47	-	1,261	1,191	23	-	1,214
4 Margueretta Wilson Scholarship	3,403	131	-	3,534	3,339	64	-	3,403
5 Perth Girls Memorial Scholarship	50,941	1,961	3,000	49,902	55,872	1,069	6,000	50,941
6 Sir Thomas Coombe Scholarship	130,110	5,009	-	135,119	127,668	2,442	-	130,110
7 Margery Bennett Prize	1,462	56	-	1,518	1,435	27	-	1,462
8 W J Reid Memorial Prize	8,918	343	-	9,261	8,751	167	-	8,918
9 James and Rose Coombe Scholarships	251	19,800	19,800	251	250	19,501	19,500	251
10 Perth Boys Memorial Scholarship	4,075	157	1,000	3,232	4,980	95	1,000	4,075
11 Roy Grace English Scholarship	-	2,000	2,000	-	-	2,000	2,000	-
12 James A Heron Memorial Prize	10,648	410	1,000	10,058	10,448	200	-	10,648
13 Ernest Smith Memorial Prize for English	2,925	113	-	3,038	2,870	55	-	2,925
14 Bentley Senior High School Memorial Scholarship	13,771	530	-	14,301	14,494	277	1,000	13,771
15 Elaine Nora Walker Scholarships	83,987	3,233	9,500	77,720	92,223	1,764	10,000	83,987
16 William Samuel Bequest	1,458	54	100	1,412	1,530	28	100	1,458
17 Howard Porter Memorial Prize for Good Citizenship	2,205	183	200	2,188	2,263	42	100	2,205
18 Ian Bremner Memorial Scholarship	38,589	1,441	2,000	38,030	39,851	738	2,000	38,589
19 Catherine and Ernest Bennett Memorial Scholarship	28,453	1,089	1,000	28,542	28,907	546	1,000	28,453
20 Laurence Armstrong Scholarship	998,606	38,444	-	1,037,050	409,286	589,320	-	998,606
21 Rural Boarding Scholarship	24,697	951	-	25,648	24,233	464	-	24,697
Totals	1,411,563	101,994	65,600	1,447,957	835,399	644,964	68,800	1,411,563

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 may be restricted due to 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 attempting 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.

9.8 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.

9.8.1 Special purpose accounts opened during the financial period

The Western Australian Student Assistance Payment special purpose account was created during the reporting period.

9.8.2 Special purpose accounts closed during the financial period

There are no special purpose accounts closed during the financial period.

9.9 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the reporting period is as follows:

	2023-24 \$'000	2022-23 \$'000
Auditing the accounts, financial statements, controls, and key performance indicators	769	680

9.10 Services provided free of charge

During the reporting 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.

	2023-24 \$'000	2022-23 \$'000
Department of Finance	21	21
Department of Health	1,316	1,193
South Regional TAFE	96	-
Department of Communities	285	159
Department of Justice	-	2
Commissioner for Children and Young People	-	1
Office of the Inspector of Custodial Services	-	1
Trustees of the Public Education Endowment	19	15
School Curriculum and Standards Authority	41,894	38,567
	43,631	39,959

9.11 Non-current assets classified as held for sale

The following table represents a summary of assets held for sale:

	2023-24 \$'000	2022-23 \$'000
<u>Opening balance</u>		
Land and buildings	2,988	26,019
Less write-down from cost to fair value less selling costs	-	-
	2,988	26,019
<u>Add: Assets reclassified as held for distribution</u>		
Land and buildings ^(a)	527	11
Less write-down from cost to fair value less selling costs	-	-
	527	11
<u>Total assets classified as held for distribution</u>		
Land and buildings	3,515	26,030
Less write-down from cost to fair value less selling costs	-	-
	3,515	26,030
<u>Less: Assets sold or distributed to owner</u>		
Land and buildings	155	23,042
Less write-down from cost to fair value less selling costs	-	-
	155	23,042
<u>Closing balance</u>		
Land and buildings	3,360	2,988
Less write-down from cost to fair value less selling costs	-	-
Total non-current assets classified as assets held for sale at end of period	3,360	2,988

(a) In 2023-24 land and buildings, surplus to the Department's requirements with a fair value of \$0.53 million (2022-23: \$0.01 million) comprising a portion of land at Lesmurdie Primary School that 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 Department of Planning, Lands and Heritage (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 it cannot retain revenues derived from the sale unless specifically approved for retention by the Treasurer.

9.12 Equity

	2023-24 \$'000	2022-23 \$'000
Contributed equity		
Balance at start of period	15,742,616	15,277,971
<u>Contributions by owners</u>		
Capital appropriation	540,655	474,952
Transfer of net assets from other agencies: Land from the Department of Communities	-	5,660
	-	5,660
<u>Other contributions by owners</u>		
Royalties for Regions Fund	15,303	7,033
Total contributions by owners	16,298,574	15,765,616
<u>Distributions to owners</u>		
Transfer of net assets to Government: Crown land transferred to Department of Planning, Lands and Heritage Sale of land proceeds transferred to Department of Treasury	-	(23,000)
	(342)	-
Total distributions to owner	(342)	(23,000)
Total contributed equity at end of period	16,298,232	15,742,616
Reserves		
Balance at start of period	3,802,112	1,748,999
<u>Changes in asset revaluation surplus</u>		
Land	304,542	566,573
Buildings and land improvements	1,453,830	1,486,540
Total of changes in asset revaluation surplus	1,758,372	2,053,113
Total reserves at end of period	5,560,484	3,802,112
Accumulated surplus		
Balance at start of the year	(66,599)	(162,991)
Result for the period	(4,683)	96,392
Total accumulated surplus at end of period	(71,282)	(66,599)
Total equity at end of the period	21,787,434	19,478,129

9.13 Supplementary financial information

	2023-24 \$'000	2022-23 \$'000
Write-offs		
<u>Accounts Receivable</u>		
During the reporting period, \$5,407,356 (2022-23: \$5,182,389) of Accounts Receivable was written off under the authority of:		
Accountable Authority	5,407	5,182
The Minister	-	-
The Treasurer	-	-
	5,407	5,182
<u>Asset Register</u>		
During the reporting period, \$2,223,141 (2022-23: \$1,297,532) was written off the Department's asset register under the authority of:		
The Accountable Authority	5	1,298
The Minister	-	-
The Treasurer	2,218	-
	2,223	1,298
<u>Resource register</u>		
During the reporting period, \$287,866 (2022-23: \$449,073) was written off the Department's resource register under the authority of:		
The Accountable Authority	220	449
The Minister	-	-
The Treasurer	68	-
	288	449
Losses through theft, defaults and other causes		
Losses of public money and other property through theft or default	13	48
Amounts recovered	-	-
	13	48

The dollar amount allocated to 'Losses of public money and other property through theft or default' is an estimate because some cases are still under investigation and/or the actual loss incurred is not quantifiable.

9.14 Indian Ocean Territories

	2023-24 \$'000	2022-23 \$'000
<u>Reconciliation of Australian Government funds received and expended for the Indian Ocean Territories</u>		
Balance at start of period	(625)	1,922
Receipts	17,762	14,809
Payments	(18,397)	(17,356)
Balance at end of period	(1,260)	(625)

The 2022-23 balance at the end of the period was offset by Commonwealth funding paid in 2023-24. The 2023-24 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	10.1
Explanatory statement for administered items	10.2

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 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are also more than 1% of the following (as appropriate):

- Estimate and actuals for the current year
 - Total Cost of Services of the annual estimates for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. \$64.25 million being 1% of \$6,425.06 million), and
 - Total Assets of the annual estimate for the Statement of Financial Position (i.e. \$200.98 million being 1% of \$20,098.33 million).
- Actual results between the current year and the previous year actual
 - Total Cost of Services of the previous year for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. \$63.11 million being 1% of \$6,310.94 million), and
 - Total Assets of the previous year for the Statement of Financial Position (i.e. \$214.81 million being 1% of \$21,480.62 million).

10.1.1 Statement of comprehensive income variances

	Estimate* 2023-24 \$'000	Actual 2023-24 \$'000	Actual 2022-23 \$'000	Variance				
				Variance between estimate and actual			Variance between actual results for 2023 and 2024	
				\$'000	%	Note	\$'000	%
COST OF SERVICES								
Expenses								
Employee benefits expense	4,985,223	5,055,050	4,859,279	69,827	1%		195,771	4%
Supplies and services	1,054,794	1,166,738	1,072,645	111,944	11%	1	94,093	9%
Depreciation and amortisation expense	288,675	297,995	261,755	9,320	3%		36,240	14%
Accommodation expenses	18,559	21,291	20,335	2,732	15%		956	5%
Grants and subsidies	31,647	34,823	40,175	3,176	10%		(5,352)	(13%)
Finance costs	38,099	50,956	48,578	12,857	34%		2,378	5%
Other expenses	8,061	40,013	8,173	31,952	396%		31,840	390%
Total cost of services	6,425,058	6,666,866	6,310,940	241,808	4%		355,926	6%
Income								
Revenue								
User contributions, charges and fees	145,666	133,174	125,373	(12,492)	(9%)		7,801	6%
Other revenue	93,105	116,462	106,758	23,357	25%		9,704	9%
Australian Government grants and contributions	1,295,638	1,354,446	1,226,566	58,808	5%		127,880	10% A
Interest revenue	17,624	30,231	18,845	12,607	72%		11,386	60%
Total Revenue	1,552,033	1,634,313	1,477,542	82,280	5%		156,771	11%
NET COST OF SERVICES	4,873,025	5,032,553	4,833,398	159,528	3%		199,155	4%
Income from State Government								
Service appropriation	4,844,259	4,953,640	4,858,771	109,381	2%		94,869	2%
Income from other public sector entities	22,045	31,493	27,365	9,448	43%		4,128	15%
Services received free of charge	15,597	15,932	16,558	335	2%		(626)	(4%)
Royalties for Regions Fund	27,648	26,805	27,096	(843)	(3%)		(291)	(1%)
Total income from State Government	4,909,549	5,027,870	4,929,790	118,321	2%		98,080	2%
SURPLUS/(DEFICIT) FOR THE PERIOD	36,524	(4,683)	96,392	(41,207)	(113%)		(101,075)	(105%)
OTHER COMPREHENSIVE INCOME								
Items not reclassified subsequently to profit or loss								
Changes in asset revaluation surplus	-	1,758,372	2,053,113	1,758,372	100%		(294,741)	(14%)
Total other comprehensive income	-	1,758,372	2,053,113	1,758,372	100%		(294,741)	(14%)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	36,524	1,753,689	2,149,505	1,717,165	4701%		(395,816)	(18%)

* These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

10.1.2 Statement of financial position variances

	Estimate* 2023-24 \$'000	Actual 2023-24 \$'000	Actual 2022-23 \$'000	Variance				
				Variance between estimate and actual			Variance between actual results for 2023 and 2024	
				\$'000	%	Note	\$'000	%
ASSETS								
Current Assets								
Cash and cash equivalents	463,707	543,885	514,977	80,178	17%		28,908	6%
Restricted cash and cash equivalents	17,063	64,411	44,794	47,348	277%		19,617	44%
Amounts receivable for services	18,793	20,177	22,397	1,384	7%		(2,220)	(10%)
Inventories	8,590	6,700	9,250	(1,890)	(22%)		(2,550)	(28%)
Receivables	99,440	92,964	96,633	(6,476)	(7%)		(3,669)	(4%)
Other current assets	25,829	69,837	27,944	44,008	170%		41,893	150%
Non-current assets classified as assets held for sale	-	3,360	2,988	3,360	100%		372	12%
Total Current Assets	633,422	801,334	718,983	167,912	27%		82,351	11%
Non-Current Assets								
Receivables	482,003	454,221	439,822	(27,782)	(6%)		14,399	3%
Amounts receivable for services	4,208,586	4,211,132	3,902,834	2,546	0%		308,298	8%
Property, plant and equipment	14,365,276	18,062,657	16,005,491	3,697,381	26%	2	2,057,166	13%
Service concession assets	30,289	40,442	37,684	10,153	34%		2,758	7%
Right-of-use assets	376,745	411,744	375,808	34,999	9%		35,936	10%
Intangible assets	2,010	-	-	(2,010)	(100%)		-	0%
Total Non-Current Assets	19,464,909	23,180,196	20,761,639	3,715,287	19%		2,418,557	12%
TOTAL ASSETS	20,098,331	23,981,530	21,480,622	3,883,199	19%		2,500,908	12%
LIABILITIES								
Current Liabilities								
Payables	164,804	255,588	170,564	90,784	55%		85,024	50%
Borrowings	44,887	43,773	41,364	(1,114)	(2%)		2,409	6%
Lease liabilities	45,738	44,864	34,952	(874)	(2%)		9,912	28%
Employee related provisions	748,459	805,270	716,458	56,811	8%		88,812	12%
Other provisions	-	2,951	4,212	2,951	100%		(1,261)	(30%)
Other current liabilities	34,646	32,856	45,975	(1,790)	(5%)		(13,119)	(29%)
Total Current Liabilities	1,038,534	1,185,302	1,013,525	146,768	14%		171,777	17%
Non-Current Liabilities								
Payables	2,071	3,157	2,635	1,086	52%		522	20%
Borrowings	375,290	356,268	356,645	(19,022)	(5%)		(377)	(0%)
Lease liabilities	346,449	364,292	361,529	17,843	5%		2,763	1%
Employee related provisions	270,887	279,940	264,404	9,053	3%		15,536	6%
Other provisions	3,680	5,137	3,755	1,457	40%		1,382	37%
Total Non-Current Liabilities	998,377	1,008,794	988,968	10,417	1%		19,826	2%
TOTAL LIABILITIES	2,036,911	2,194,096	2,002,493	157,185	8%		191,603	10%
NET ASSETS	18,061,420	21,787,434	19,478,129	3,726,014	21%		2,309,305	12%
EQUITY								
Contributed equity	16,356,123	16,298,232	15,742,616	(57,891)	(0%)		555,616	4%
Reserves	1,749,001	5,560,484	3,802,112	3,811,483	218%	3	1,758,372	46%
Accumulated surplus/(deficit)	(43,704)	(71,282)	(66,599)	(27,578)	63%		(4,683)	7%
TOTAL EQUITY	18,061,420	21,787,434	19,478,129	3,726,014	21%		2,309,305	12%

* These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

10.1.3 Statement of cash flows variances

	Estimate* 2023-24 \$'000	Actual 2023-24 \$'000	Actual 2022-23 \$'000	Variance				
				Variance between estimate and actual			Variance between actual results for 2023 and 2024	
				\$'000	%	Note	\$'000	%
CASH FLOWS FROM STATE GOVERNMENT								
Service Appropriation	4,519,714	4,629,095	4,549,307	109,381	2%		79,788	2%
Capital Contribution	564,515	540,655	474,952	(23,860)	(4%)		65,703	14% D
Holding Account Draw Downs	22,397	18,467	22,529	(3,930)	(18%)		(4,062)	(18%)
Royalties for Regions Fund	56,318	42,107	34,129	(14,211)	(25%)		7,978	23%
Funds from other public sector entities	24,045	30,282	28,291	6,237	26%		1,991	7%
Net cash provided by State Government	5,186,989	5,260,606	5,109,208	73,617	1%		151,398	3%
Utilised as follows:								
CASH FLOWS FROM OPERATING ACTIVITIES								
Payments								
Employees benefits	(4,945,119)	(4,899,668)	(4,835,512)	45,451	(1%)		(64,156)	1%
Supplies and services	(1,039,216)	(1,148,888)	(1,054,902)	(109,672)	11%	4	(93,986)	9%
Accommodation expenses	(18,559)	(20,947)	(19,197)	(2,388)	13%		(1,750)	9%
Grants and subsidies	(31,647)	(33,822)	(41,183)	(2,175)	7%		7,361	(18%)
Finance costs	(33,456)	(38,335)	(33,847)	(4,879)	15%		(4,488)	13%
GST payments on purchases	(151,193)	(172,318)	(158,812)	(21,125)	14%		(13,506)	9%
Loans advanced to non-government schools	(57,100)	(43,633)	(48,408)	13,467	(24%)		4,775	(10%)
Other payments	-	(8,005)	(234)	(8,005)	(100%)		(7,771)	3321%
Receipts								
User contributions, charges and fees	142,095	127,329	121,321	(14,766)	(10%)		6,008	5%
Australian Government grants and contributions	1,291,091	1,299,824	1,221,487	8,733	1%		78,337	6%
Interest received	17,623	25,935	18,278	8,312	47%		7,657	42%
GST receipts on revenue	-	6,753	5,406	6,753	100%		1,347	25%
GST receipts from taxation authority	151,094	166,411	152,881	15,317	10%		13,530	9%
Repayments of loans by non-government schools	43,011	41,601	38,967	(1,410)	(3%)		2,634	7%
Other receipts	92,519	121,130	99,114	28,611	31%		22,016	22%
Net cash used in operating activities	(4,538,857)	(4,576,633)	(4,534,641)	(37,776)	1%		(41,992)	1%
CASH FLOW FROM INVESTING ACTIVITIES								
Payments								
Purchase of non-current assets	(626,779)	(566,809)	(513,419)	59,970	(10%)		(53,390)	10%
Receipts								
Receipts from sale of non-current physical assets	-	701	411	701	100%		290	71%
Net cash used in investing activities	(626,779)	(566,108)	(513,008)	60,671	(10%)		(53,100)	10%
CASH FLOW FROM FINANCING ACTIVITIES								
Payments								
Payment lease liabilities	(49,236)	(52,421)	(46,766)	(3,185)	6%		(5,655)	12%
Repayment of borrowings	(78,443)	(41,601)	(38,967)	36,842	(47%)		(2,634)	7%
Payment to accrued salaries account	-	(18,951)	(17,122)	(18,951)	(100%)		(1,829)	11%
Receipts								
Proceeds from borrowings	92,532	43,633	48,408	(48,899)	(53%)		(4,775)	(10%)
Net cash used in financing activities	(35,147)	(69,340)	(54,447)	(34,193)	97%		(14,893)	27%
Net increase/(decrease) in cash and cash equivalents	(13,794)	48,525	7,112	62,319	(452%)		41,413	582%
Cash and cash equivalents at the beginning of the period	630,425	559,771	552,659	(70,654)	(11%)		7,112	1%
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	616,631	608,296	559,771	(8,335)	(1%)		48,525	9%

* These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

10.1.4 Major Variance Narrative

Variations between estimate and actual

Statement of Comprehensive Income

- Supplies and services expense was \$111.9 million (or 11%) above the 2023–24 Estimate primarily due to higher than expected repairs and maintenance costs and increased direct school expenses with schools spending more of their flexible budget allocation on supplies and services than previously forecast. The increase in repairs and maintenance costs was driven by inflationary pressures and market conditions, with additional funding approved during 2023–24 to meet the estimated increase in these unavoidable costs.

Statement of Financial Position

- Property, plant and equipment was \$3.7 billion (or 26%) higher than the 2023–24 Budget as a result of the cumulative impact of the revaluation of land, land improvements and buildings in 2022–23 and 2023–24.
- Refer to 2.

Statement of Cash Flows

- Refer to 1.

Variations between actual results for 2023–24 and 2022–23

Statement of Comprehensive Income

- Commonwealth Government grants and contributions were \$127.9 million (or 10%) higher than the 2022–23 Actual largely due to an increase in the Quality Schools funding (\$100.5 million) and an increase in the Schools Upgrade Fund (\$26.7 million).

Statement of Financial Position

- Property, plant and equipment was \$2.1 billion (or 13%) higher than the 2022–23 Actual primarily due to a \$1.8 billion revaluation of land, land improvements and buildings in 2023–24.
- Refer to B.

Statement of Cash Flows

- Capital contribution from the state government was \$65.7 million (or 14%) higher than the 2022–23 actual reflecting increased investment to address demand pressures from a growing student population and critical infrastructure requirements across educational facilities.

10.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2024, and between the actual results for 2024 and 2023 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 Administered Income of the estimate (i.e. \$4.62 million being 1% of \$462.24 million)
- Actual results for the current year and prior year actual
 - Total Administered Income for the previous year (i.e. \$5.19 million being 1% of \$519.26 million)

	Estimate* 2023–24 \$'000	Actual 2023–24 \$'000	Actual 2022–23 \$'000	Variance						
				Variance between estimate and actual			Variance between actual results for 2023 and 2024			
				\$'000	%	Note	\$'000	%	Note	
Income										
Service appropriation	462,240	563,817	449,088	101,577	22%	1	114,729	26%	A	
Resources received free of charge	-	-	70,169	-	0%		(70,169)	(100%)	B	
Total administered income	462,240	563,817	519,257	101,577	22%		44,560	9%		
Expenses										
Grants to individuals, and charitable and other public bodies	453,878	534,982	440,939	81,104	18%	2	94,043	21%	C	
Resources distributed free of charge	-	-	70,169	-	0%		(70,169)	(100%)	D	
Superannuation – higher education institutions	3,500	2,576	2,632	(924)	(26%)		(56)	(2%)		
Schools of Special Educational Needs: Medical and Mental Health and Sensory	4,862	6,768	5,529	1,906	39%		1,239	22%		
Total administered expenses	462,240	544,326	519,269	82,086	18%		25,057	5%		

* These estimates are published in the State Budget 2023–24, Budget Papers No.2 'Budget Statements'.

Major Variance Narratives

1 and A

Administered service appropriation in 2023–24 was \$101.58 million (22%) higher than the 2023–24 Estimate and \$114.73 million (26%) higher than the 2022–23 Actual. These variances are primarily due to the additional appropriation for the Western Australian Student Assistance Payment (\$94.35 million), which was approved in early 2024 and provided one-off payments to Western Australian families in 2024 to meet out of pocket schooling expenses for enrolled students in Western Australian registered schools.

2

Administered grants to individuals, and charitable and other public bodies in 2023–24 was \$81.10 million (18%) higher than the 2023–24 Estimate mainly due to the Western Australian Student Assistance Payment grants (\$75.19 million), which was approved in early 2024.

C

Administered grants to individuals, and charitable and other public bodies in 2023–24 was \$94.04 million (21%) higher than the 2022–23 Actual. This variance is mainly due to the Western Australian Student Assistance Payment grants (\$75.19 million) paid in 2024 as well as 2024 funding increases for cost and enrolment growth in the non-government school sector.

B and D

Administered services received free of charge was nil in 2023–24 and \$70.17 million in 2022–23. This variance reflects the return to pre-pandemic conditions in 2023–24, with public and non-government schools and other educational facilities no longer distributing rapid antigen test kits to the Western Australian community. In 2022–23, rapid antigen test kits supplied by the Department of Health (\$69.41 million) and the Department of Finance (\$0.76 million) were distributed by schools and other educational facilities as part of public health measures implemented by the State Government in response to the COVID 19 pandemic.

Appendices

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In the following tables, 'Primary' includes Kindergarten to Year 6 students and 'Secondary' includes Year 7 to 12 students (unless specified otherwise).

1. Student enrolment

Table A1: Students at Western Australian schools by sector 2020 to 2024^(a)

Year	Public schools	Non-government schools	Total
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
2024	326,286	167,840	494,126

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens.

Non-government schools include independent preschools.

Source: System and School Performance

Table A2: Schools and students in Western Australia by sector and subgroup 2024^{(a)(b)}

Sector	Schools	Students			
		All	Female	Male	Aboriginal
Public	831	326,286	156,474	169,562	29,514
Non-government	315	167,840	84,565	83,183	6,212
Total	1,146	494,126	241,039	252,745	35,726

(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 2024^(a)

Year level	Public schools	Non-government schools	Total
Pre-Kindergarten	-	2,011	2,011
Kindergarten	22,969	9,131	32,100
Pre-primary	25,265	9,547	34,812
Year 1	26,355	9,386	35,741
Year 2	26,680	9,851	36,531
Year 3	27,237	10,085	37,322
Year 4	26,063	10,396	36,459
Year 5	25,865	10,824	36,689
Year 6	25,810	10,983	36,793
Year 7	20,383	15,530	35,913
Year 8	20,801	15,286	36,087
Year 9	20,741	14,732	35,473
Year 10	20,758	14,248	35,006
Year 11	20,594	13,656	34,250
Year 12	16,742	12,160	28,902
Primary total	206,244	82,214	288,458
Secondary total	120,042	85,626	205,668
Grand total	326,286	167,840	494,126

(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 2024^{(a)(b)}

Level of education	All	Female	Male	Aboriginal
Primary	206,244	99,204	107,016	18,610
Secondary	120,042	57,270	62,546	10,904
Total	326,286	156,474	169,562	29,514

(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 2024^(a)

School type	Schools	Students		
		Primary	Secondary	Total
Community kindergarten	17	468	0	468
Primary ^(b)	576	192,616	622	193,238
District high	53	7,337	3,955	11,292
Kindergarten–Year 12 ^(c)	6	1,929	1,917	3,846
Secondary	113	0	111,675	111,675
Education support ^(d)	64	3,789	1,851	5,640
Specialist services ^(e)	2	105	22	127
Total	831	206,244	120,042	326,286

(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 2020 to 2024^(a)

Year level	2020	2021	2022	2023	2024
Kindergarten	25,060	24,263	23,661	23,242	22,969
Pre-primary	25,785	26,535	25,654	25,694	25,265
Year 1	26,130	25,909	26,538	26,425	26,355
Year 2	26,197	26,018	25,744	26,941	26,680
Year 3	25,427	26,049	25,786	25,955	27,237
Year 4	25,288	25,095	25,618	25,880	26,063
Year 5	24,777	24,899	24,602	25,574	25,865
Year 6	24,227	24,503	24,597	24,735	25,810
Year 7	21,594	20,892	20,330	20,550	20,383
Year 8	20,854	21,413	20,696	20,556	20,801
Year 9	19,663	20,655	21,111	20,724	20,741
Year 10	18,760	19,548	20,289	21,111	20,758
Year 11	18,288	18,286	18,363	19,380	20,594
Year 12	15,235	15,470	15,272	15,496	16,742
Primary total	202,891	203,271	202,200	204,446	206,244
Secondary total	114,477	116,303	116,132	117,848	120,042
Grand total	317,368	319,574	318,332	322,294	326,286

(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 2024^{(a)(b)}

Geolocation ^(c)	Primary	Secondary	All
Metropolitan	77.9	77.6	77.8
Inner regional	8.0	8.6	8.2
Outer regional	6.8	7.5	7.1
Remote	4.6	3.9	4.3
Very remote	2.8	2.4	2.6

(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

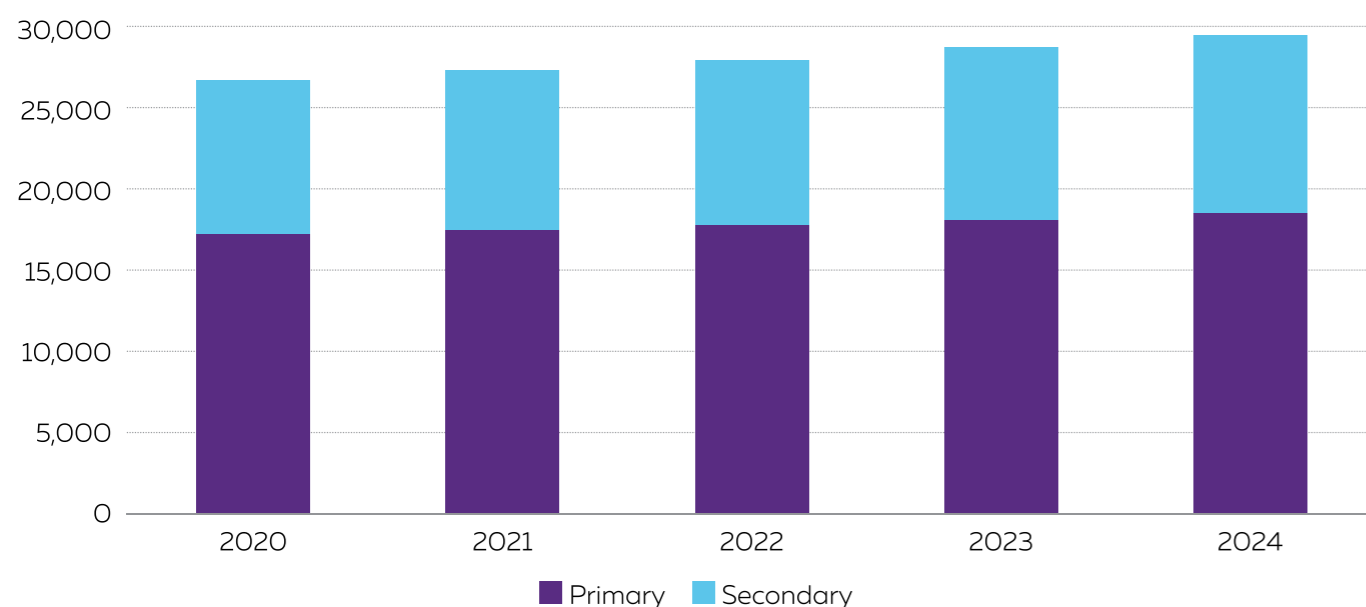
Table A8: Western Australian public schools and students by education region and level of education 2024^(a)

Education region	Schools	Students		
		Primary	Secondary	Total
Metropolitan				
North Metropolitan	253	76,275	44,491	120,766
South Metropolitan	273	87,114	49,458	136,572
Total	526	163,389	93,949	257,338
Country^(b)				
Goldfields	38	5,386	2,756	8,142
Kimberley	23	3,307	1,924	5,231
Midwest	46	4,905	2,776	7,681
Pilbara	29	6,470	3,121	9,591
South West	100	17,480	12,262	29,742
Wheatbelt	69	5,307	3,254	8,561
Total	305	42,855	26,093	68,948
Grand total	831	206,244	120,042	326,286

(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 2020 to 2024^(a)

(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 2020 to 2024^(a)

Year level	2020	2021	2022	2023	2024
Kindergarten	1,897	1,893	1,908	1,873	1,893
Pre-primary	2,151	2,224	2,271	2,290	2,255
Year 1	2,234	2,242	2,328	2,401	2,439
Year 2	2,240	2,280	2,274	2,395	2,455
Year 3	2,173	2,267	2,308	2,313	2,432
Year 4	2,218	2,201	2,277	2,340	2,390
Year 5	2,129	2,226	2,185	2,311	2,361
Year 6	2,208	2,131	2,244	2,231	2,385
Year 7	1,979	2,003	1,912	2,043	2,075
Year 8	1,958	1,994	2,074	1,967	2,091
Year 9	1,789	1,886	1,923	2,036	1,945
Year 10	1,549	1,735	1,822	1,935	1,976
Year 11	1,245	1,371	1,443	1,567	1,688
Year 12	918	877	974	1,053	1,129
Primary total	17,250	17,464	17,795	18,154	18,610
Secondary total	9,438	9,866	10,148	10,601	10,904
Grand total	26,688	27,330	27,943	28,755	29,514

(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 2024^(a)

Education region	Aboriginal	All	Aboriginal students as % of all public school students
Metropolitan			
North Metropolitan	5,827	120,766	4.8
South Metropolitan	8,803	136,572	6.4
Total	14,630	257,338	5.7
Country^(b)			
Goldfields	1,977	8,142	24.3
Kimberley	3,227	5,231	61.7
Midwest	2,546	7,681	33.1
Pilbara	2,996	9,591	31.2
South West	2,581	29,742	8.7
Wheatbelt	1,557	8,561	18.2
Total	14,884	68,948	21.6
Grand total	29,514	326,286	9.0

(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 2020 to 2024^{(a)(b)}

2020	2021	2022	2023	2024
4,116	4,562	6,151	6,466	7,325

(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 2024^{(a)(b)}

School type	Schools	Students		Total
		Primary	Secondary	
Primary	139	39,867	0	39,867
Primary-secondary	129	42,347	57,665	100,012
Secondary	47	0	27,961	27,961
Total	315	82,214	85,626	167,840

(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 2023 and 2024^(a)

Religious affiliation	Schools		Students	
	2023	2024	2023	2024
No religious affiliation	55	55	8,682	8,999
Total religious affiliation	259	260	153,874	158,841
Anglican	19	19	23,944	24,651
Baptist	14	14	12,168	12,454
Catholic	165	164	82,250	83,741
Seventh Day Adventist	5	5	738	799
Uniting Church	8	8	8,945	9,187
Various other	48	50	25,829	28,009
Grand total	314	315	162,556	167,840

(a) Semester 1 student census. Primary and full-time secondary students.
Source: System and School Performance

Table A14: Students at Western Australian residential colleges 2020 to 2024^(a)

College	2020	2021	2022	2023	2024
Albany	67	71	86	74	68
Broome	75	58	43	47	53
City Beach	45	47	44	47	48
Esperance	80	80	63	64	61
Geraldton	49	53	82	89	87
Merredin	37	39	32	34	32
Moora	37	42	36	30	23
Narrogin	83	68	55	42	37
Northam	14	21	23	21	16
Total	487	479	464	448	425

(a) Semester 1 student census.
Source: Public Schools Planning

2. National Assessment Program – Literacy and Numeracy (NAPLAN) results

Table A15: Mean scores and proficiency level percentages of Western Australian public school students in NAPLAN Reading by year level 2023^(a)

Year level	Mean	Proficiency levels (%)					Strong or Exceeding ^(b)
		Exempt	Needs additional support	Developing	Strong	Exceeding	
Year 3	390.5	1.9	12.8	24.8	45.6	14.9	60.5
Year 5	480.6	1.5	10.3	20.3	51.6	16.2	67.9
Year 7	519.9	1.7	14.4	23.6	44.9	15.4	60.2
Year 9	562.3	1.8	10.6	26.0	46.0	15.7	61.7

(a) Row percentages for Exempt, Needs additional support, Developing, Strong and Exceeding may not add to 100% due to rounding.
(b) Strong or Exceeding percentages may not equal the sum of their components due to rounding.
Source: System and School Performance

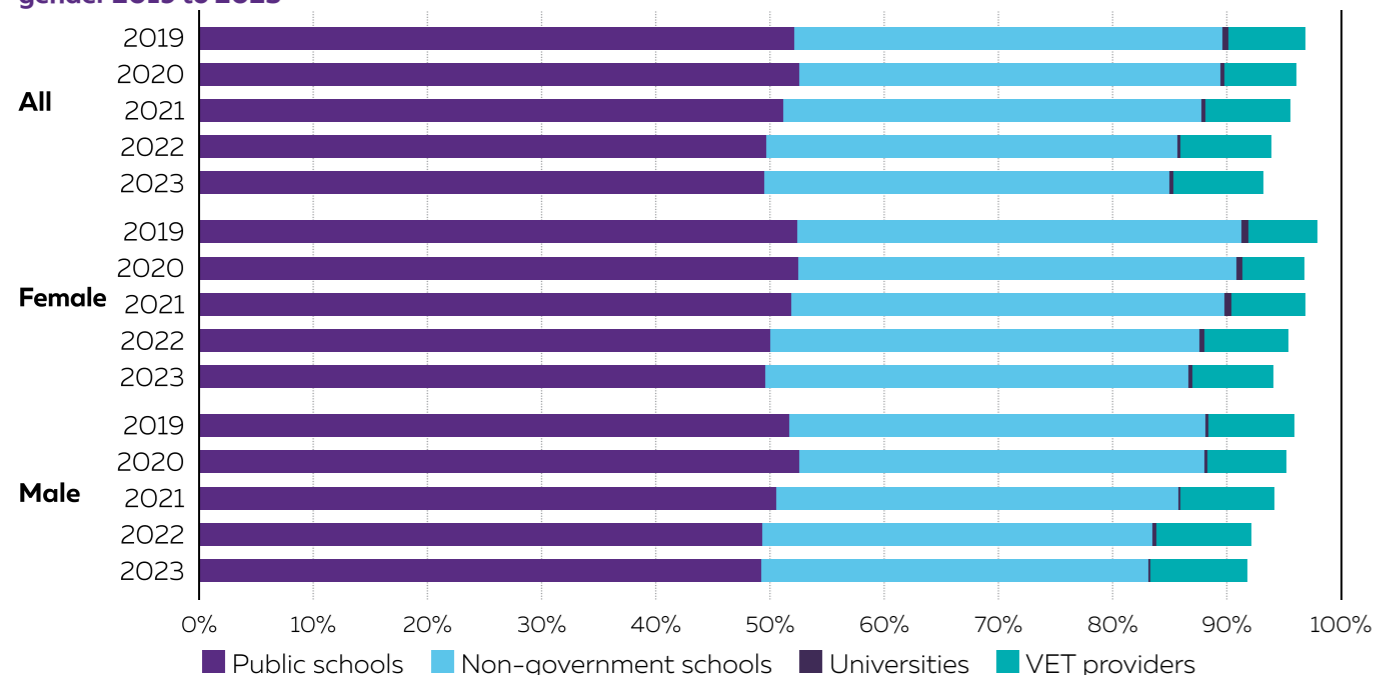
Table A16: Mean scores and proficiency level percentages of Western Australian public school students in NAPLAN Numeracy by year level 2023^(a)

Year level	Mean	Proficiency levels (%)					Strong or Exceeding ^(b)
		Exempt	Needs additional support	Developing	Strong	Exceeding	
Year 3	396.5	1.9	13.5	24.9	50.0	9.7	59.8
Year 5	477.9	1.5	12.3	23.1	53.0	10.2	63.1
Year 7	525.7	1.7	13.6	24.0	49.7	11.0	60.7
Year 9	565.2	1.8	10.9	24.7	52.9	9.7	62.6

(a) Row percentages for Exempt, Needs additional support, Developing, Strong and Exceeding may not add to 100% due to rounding.
(b) Strong or Exceeding percentages may not equal the sum of their components due to rounding.
Source: System and School Performance

3. Student participation, achievement and satisfaction

Figure A2: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education by gender 2019 to 2023^{(a)(b)(c)}



(a) Based on Australian Bureau of Statistics 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 2023 is an estimate based on 2022 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.
 (c) Revised figures for 2022 due to updated data for 2022 university enrolments and estimate of resident population.
 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 A17: Public school student attendance rate (%) by level of education and subgroup 2023^{(a)(b)}

Level of education	Aboriginal	All
All	68.4	86.4
Primary ^(c)	74.3	88.9
Secondary	59.2	82.5

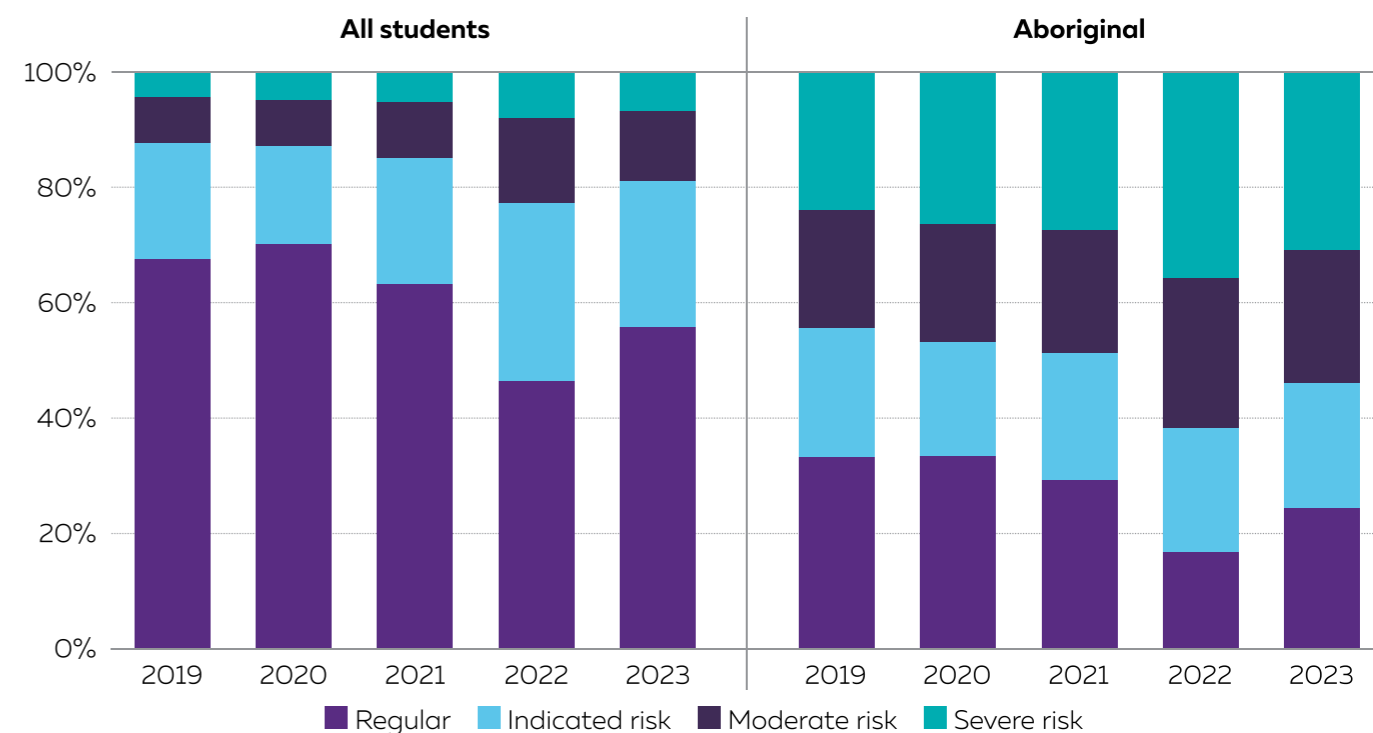
(a) Excludes Kindergarten students, Canning College students and international students.
 (b) As per National Standards for Student Attendance Data Reporting.
 (c) Pre-primary to Year 6.
 Source: System and School Performance

Table A18: Percentage of public school students by attendance category by subgroup 2023^{(a)(b)(c)}

Attendance category	Aboriginal	All
Regular attendance (90–100%)	24.5	55.8
Indicated attendance risk (80–<90%)	21.8	25.5
Moderate attendance risk (60–<80%)	22.9	12.1
Severe attendance risk (<60%)	30.8	6.6

(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 A3: Percentage of public school students by subgroup by attendance category 2019 to 2023^{(a)(b)(c)}

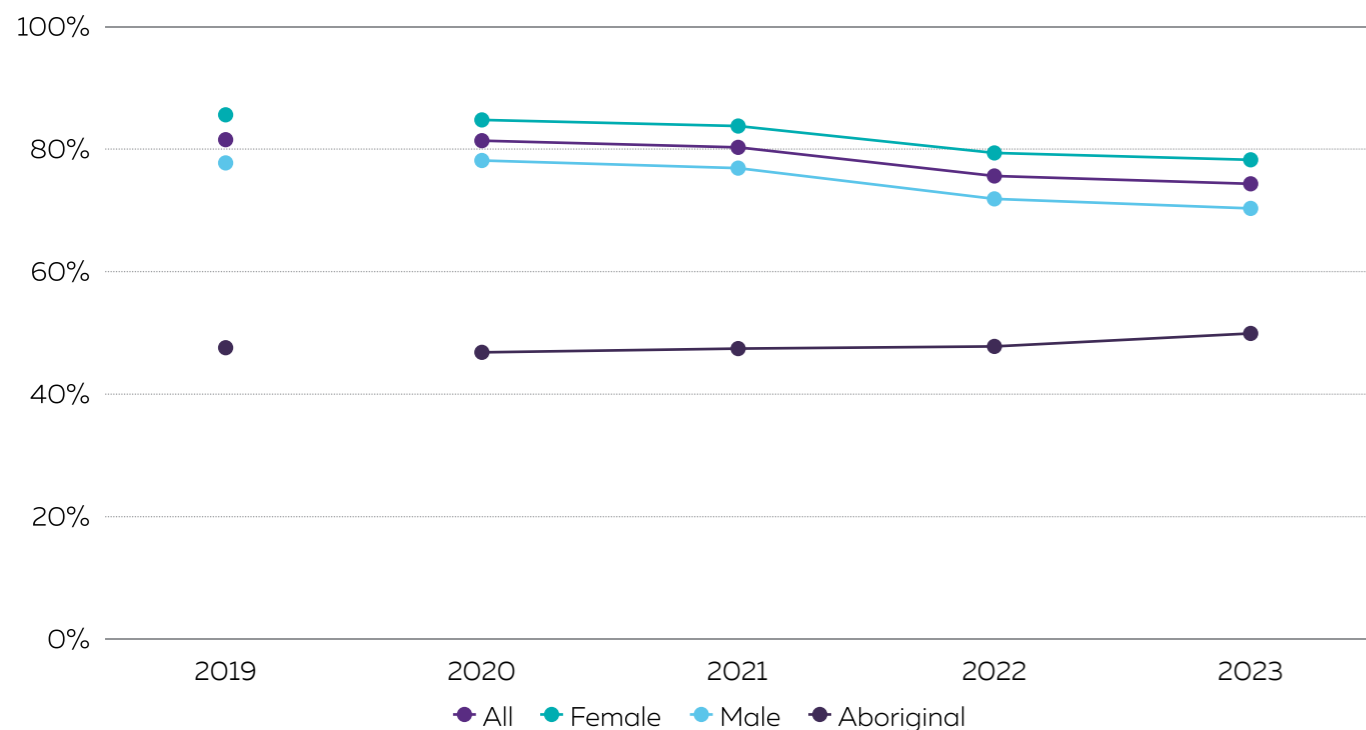


(a) Excludes Kindergarten students, Canning College students and international students.
 (b) As per National Standards for Student Attendance Data Reporting.
 (c) 2020 data excludes Weeks 7 to 10, Term 1 due to disruptions caused by COVID-19.
 Source: System and School Performance

Table A19: Apparent secondary retention rate (%) of public school students by subgroup 2019 to 2023^{(a)(b)(c)(d)}

Subgroup	2019		2020		2021		2022		2023	
	%	N	%	N	%	N	%	N	%	N
All	81.6	14,041	81.5	14,189	80.4	14,329	75.7	14,140	74.4	14,598
Female	85.7	7,118	84.9	7,154	83.9	7,167	79.5	7,114	78.3	7,460
Male	77.8	6,923	78.2	7,030	77.0	7,145	72.0	6,999	70.4	7,106
Aboriginal	47.6	768	46.9	783	47.5	750	47.9	825	50.0	923
Female	48.4	397	46.7	382	49.5	381	47.4	405	52.8	474
Male	46.8	371	47.1	401	45.6	369	48.2	419	47.3	449

(a) Excludes Canning 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 A4: Apparent secondary retention rate (%) of public school students by subgroup 2019 to 2023^{(a)(b)(c)(d)}

- (a) Excludes Canning 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 A20: Year 12 public school student WACE achievement rate by subgroup 2022 and 2023^(a)

Subgroup	2022		2023	
	%	N	%	N
WACE achievement rate^(b)				
All	80.7	11,591	82.5	12,215
Aboriginal	41.5	342	44.5	411

- (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 A21: Year 12 public school student ATAR achievement by subgroup 2022 and 2023^{(a)(b)}

Subgroup	2022		2023	
	%	N	%	N
Students who achieved an ATAR^(c)				
All	30.6	4,422	30.9	4,592
Aboriginal	5.8	48	4.4	41
ATAR students who achieved at least 55^(d)				
All	87.0	3,846	87.8	4,033
Aboriginal	62.5	30	73.2	30

- (a) Figures are 'actuals'.
 (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 A22: Year 12 public school student VET certificate II or higher achievement by subgroup 2022 and 2023^{(a)(b)}

Subgroup	2022			2023		
	Students % ^(c)	N	Total VET certificates II or higher	Students % ^(c)	N	Total VET certificates II or higher
All	56.3	8,128	12,044	55.4	8,235	12,341
Aboriginal	47.2	390	545	48.5	450	620

- (a) Figures are 'actuals'.
 (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 A23: WACE achievement rate (%) of Year 12 public school students by subgroup 2019 to 2023^{(a)(b)(c)}

Subgroup	2019	2020	2021	2022	2023
All	80.7	81.7	81.1	80.7	82.5
Male	78.1	80.1	79.9	78.8	80.4
Female	83.2	83.3	82.4 ^(d)	82.5	84.6
Aboriginal	46.9 ^(e)	46.2	42.7	41.5	44.5

- (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) Revised, previously reported as 82.3.
 (e) Revised, previously reported as 46.7.
 Source: System and School Performance

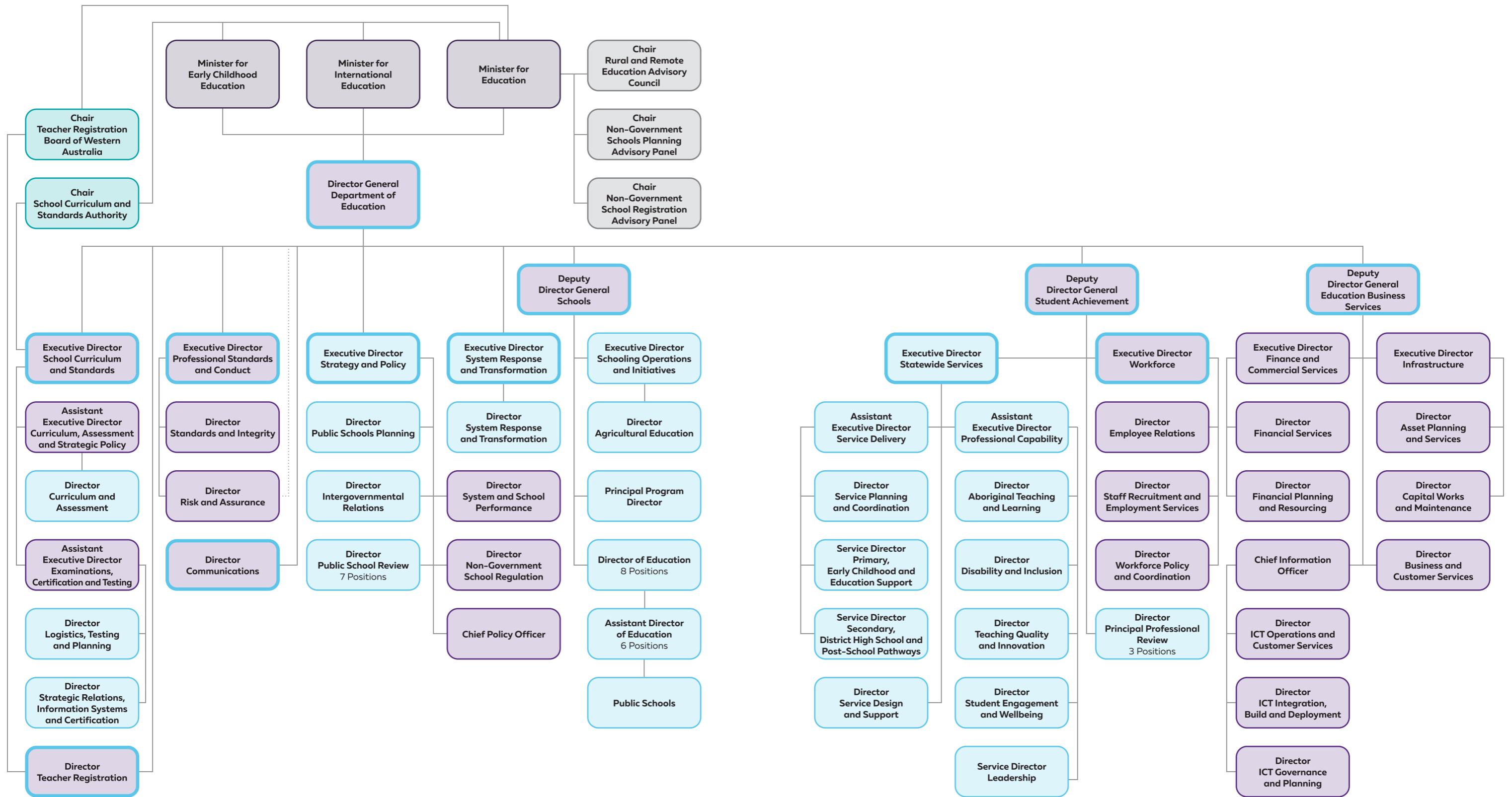
Table A24: Satisfaction of Year 12 public school students by subgroup 2019 to 2023^{(a)(b)}

Subgroup	2019	2020	2021	2022	2023 ^(c)
% satisfied with quality of teaching					
All	87.4	88.4	86.0	85.1	86.2
Male	86.5	88.0	86.3	84.5	85.1
Female	88.3	88.8	85.9	85.7	87.2
Aboriginal	86.5	88.8	89.1	86.4	85.1
% satisfied with quality of education facilities					
All	83.3	84.2	81.3	79.4	79.7
Male	82.5	83.6	81.6	78.4	78.7
Female	84.1	84.6	81.0	80.3	80.4
Aboriginal	83.9	85.6	81.3	80.5	75.5

- (a) Post-school intentions and satisfaction survey, conducted in Semester 2.
 (b) All includes gender category 'Other'.
 (c) Completed by more than 6,500 Year 12 students.
 Source: System and School Performance

4. Staffing

Figure A5: Organisational chart at 30 June 2024



- Board or committee
- Council or advisory panel
- School Education Act
- Member of Corporate Executive
- Public Sector Senior Executive Service
- Strategic reporting relationship

Table A25: School-based teaching staff^(a) by education category^(b) and female or male 2024^{(c)(d)}

Education category	Female		Male		Total numbers
	N	%	N	%	
Primary	10,593	84.6	1,934	15.4	12,528
Secondary	5,405	60.9	3,469	39.1	8,875
Education support	834	86.2	133	13.8	967
Total	16,833	75.3	5,537	24.8	22,369

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

(b) Staff apportioned to education category based on the student cohort in each school.

(c) Two staff recorded as Indeterminate/Intersex are excluded.

(d) Rows and columns may not add to totals and row percentages may not add to 100% due to rounding.

Source: System and School Performance

Table A26: Teacher retirements and resignations 2019 to 2023

	2019	2020	2021	2022	2023
Retirement	556	541	586	729	632
Resignation	604	622	805	1,275	1,263

Source: Workforce

5. Annual estimates for 2024–25

In the 2024–25 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 27 May 2024.

Estimate of Statement of Comprehensive Income For the year ended 30 June 2025

	2024–25 Budget Estimate \$'000
COST OF SERVICES	
Expenses	
Employee benefits expense	5,287,148
Supplies and services	1,131,331
Depreciation and amortisation expense	310,455
Accommodation expenses	18,907
Grants and subsidies	33,545
Finance costs	43,621
Other expenses	7,685
Total cost of services	6,832,692
Income	
Revenue	
User contributions, charges and fees	141,972
Interest revenue	17,188
Other revenue	104,025
Australian Government grants and contributions	1,357,083
Total revenue	1,620,268
Total income other than income from state government	1,620,268
NET COST OF SERVICES	5,212,424
Income from State Government	
Service appropriation	5,176,053
Income from other public sector entities	22,925
Resources received free of charge	15,597
Major Treasurer's special purpose account(s)	
Asset Maintenance Fund	18,086
National Redress Scheme	-
Royalties for Regions Fund	
Regional Community Services Fund	26,850
Total income from State Government	5,259,511
SURPLUS/(DEFICIT) FOR THE PERIOD	47,087
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	47,087

Estimate of Statement of Financial Position For the year ended 30 June 2025

	2024-25 Budget Estimate \$'000
ASSETS	
Current Assets	
Cash and cash equivalents	453,451
Restricted cash and cash equivalents	28,689
Amounts receivable for services	26,093
Inventories	9,250
Receivables	97,619
Other current assets	33,076
Total current assets	648,178
Non-Current Assets	
Restricted cash and cash equivalents	151,426
Loans to schools	342,260
Amounts receivable for services	4,539,251
Property, plant and equipment	16,721,254
Service concession assets	36,292
Right-of-use assets	369,874
Intangible assets	1
Total non-current assets	22,160,358
TOTAL ASSETS	22,808,536
LIABILITIES	
Current Liabilities	
Payables	196,382
Borrowings	46,203
Lease liabilities	37,461
Employee related provisions	810,662
Other current liabilities	40,428
Total current liabilities	1,131,136
Non-Current Liabilities	
Payables	3,429
Borrowings	380,282
Lease liabilities	346,059
Employee related provisions	298,980
Other provisions	3,755
Total non-current liabilities	1,032,505
TOTAL LIABILITIES	2,163,641
NET ASSETS	20,644,895
EQUITY	
Contributed equity	16,869,141
Reserves	3,802,121
Accumulated surplus/(deficit)	(26,367)
TOTAL EQUITY	20,644,895

Estimate of Statement of Cash Flows For the year ended 30 June 2025

	2024-25 Budget Estimate \$'000
CASH FLOWS FROM STATE GOVERNMENT	
Service appropriation	4,821,640
Capital contribution	524,275
Holding account drawdowns	22,323
Major Treasurer's special purpose account(s)	
Asset Maintenance Fund	18,086
Digital Capability Fund	5,880
National Redress Scheme	-
Royalties for Regions	
Regional Community Services Fund	26,850
Regional Infrastructure and Headworks Fund	30,768
Grants from other state government agencies	22,925
Net cash provided by state government	5,472,747
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits expense	(5,218,696)
Supplies and services	(1,115,668)
Grants and subsidies	(33,545)
Accommodation expenses	(18,907)
Finance costs	(37,733)
GST payments on purchases	(150,980)
Loans advanced to non-government schools	(57,100)
Receipts	
User contributions, charges and fees	138,401
Australian Government grants and contributions	1,355,399
Interest received	17,187
GST receipts on revenue	150,881
Repayments of loans by non-government schools	44,198
Other receipts	102,517
Net cash used in operating activities	(4,824,046)
CASH FLOW FROM INVESTING ACTIVITIES	
Payments	
Purchases of non-current physical assets	(607,831)
Receipts	
Receipts from sale of non-current physical assets	-
Net cash provided by/(used in) investing activities	(607,831)
CASH FLOW FROM FINANCING ACTIVITIES	
Payments	
Repayment of lease liabilities	(55,005)
Repayment of borrowings	(44,198)
Receipts	
Proceeds from borrowings	57,100
Net cash used in financing activities	(42,103)
Net increase/(decrease) in cash and cash equivalents	(1,233)
Cash and cash equivalents at the beginning of the period	634,799
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	633,566

Shaping the future

