Department of Education
GOVERNMENT OF WESTERN AUSTRALIA

Learning changes lives

Annual Report

2025–26

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.

Access the online Department of Education Annual Report 2025–26. Copies are available in different formats on request.

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

Department of Education Annual Report 2025–26
ISSN: 1449–0315 (Print)
ISSN: 1843–2396 (Web)
SCIS No: 1155879

Department of Education
151 Royal Street
East Perth WA 6004
9264 4111
education.wa.edu.au

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In this annual report, we detail our achievements and progress, reflect on the challenges we navigate, and outline the opportunities ahead as we support high quality public education across Western Australia. We also outline our contribution to broader government desired outcomes and compliance with legislation and policy. We remain committed to transparency, accountability and continuous improvement.

The report addresses reporting requirements in the:

- Western Australian Public Sector Commission's annual reporting information
- Australian Accounting Standards
- *Financial Management Act 2006* (WA)
- Treasurer's Instructions.

Our activities and performance for the 2025–26 financial year are in the context of the WA Government Budget Papers and our strategic 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.

Any reference to 'parents' is inclusive of carers, families and extended families with responsibility for the care of their children.

Statement of compliance

Hon Sabine Winton MLA
Minister for Education; Early Childhood

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit for your information and presentation to the Parliament of Western Australia the annual report of the Department of Education for the financial year ended 30 June 2026.

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 2026 is included in this report.

Jay Peckitt
Director General
(Accountable authority)

10 September 2026

From the Director General

Our public schools support more than 330,000 children and young people every day to develop the knowledge, skills and confidence they need to succeed.

This year, we continued to strengthen our public education system through a clear focus on student learning and wellbeing, supporting a strong and resilient workforce, and a steadfast commitment to quality teaching in our classrooms.

The past 12 months have provided a valuable opportunity to establish our strategic direction for the future. The release of *Aspirations for all* in September 2025 highlighted the opportunities ahead of us, and challenged us to think carefully about what success looks like in a modern world – not only for our students, but also for our schools, staff and system as a whole.

In May 2026, we launched our new strategic plan, building on the foundations set by *Aspirations for all. Our plan for public education in Western Australia* identifies 5 strategic priorities and the respective actions we will undertake together to achieve our shared purpose – to embed excellence and fairness at the heart of public education to set students up for a successful future.

Our *Regional Education Strategy*, launched in November 2025, recognises the unique strengths and needs of our regional and remote communities and sets out how we will support them. Every student in Western Australia deserves a good education, and in a state as vast and dispersed as ours, we have a firm responsibility to provide exactly that to our students, no matter where they live.

This focus on strategic direction has been intentional. Schools around the world are operating in an increasingly complex environment. As a system, our responsibility is not to add to that complexity, but to help schools navigate it through clear direction and support. And while we know that success in education relies on a long-term approach to addressing challenges, this past year has also seen us roll up our collective sleeves and get on with the business of turning strategy into action for our schools.

We are commencing important work on disability reform across our public education system. This work is being planned in a staged approach by a new Disability Reform directorate. We are also in the process of establishing a new Disability and Inclusion Professional Learning Hub to provide efficient, effective and consistent training and professional development for school staff working with students with disability.

We continued to deliver school infrastructure to meet the needs of growing communities and provide students with safe and supportive learning environments. We also celebrated the opening of Sunrise Primary School in Wellard and Wungong Primary School in Hilbert to support Western Australian families in Perth's southern suburbs. These state-of-the-art schools further strengthen access to quality public education close to home. The Roebourne District High School redevelopment was also completed ahead of schedule, inviting students and staff to start the 2026 school year in modern, purpose-built facilities that encourage excellent teaching and learning.

Ensuring that our public education system is a culturally responsive place to learn and work, where Aboriginal students are known, valued and supported to succeed, will always be a focus for us. Alongside our commitment to strengthening partnerships with Aboriginal families and communities, this year saw many inspiring examples of two-way learning in our schools, like students at Halls Creek District High working with Elders to preserve cultural knowledge through modern virtual reality technology.

We know that students achieve their best when they feel connected, supported and understood by the people around them. This informed much of our work during the past year, including the development of a professional learning program for principals to lead a whole-school approach to student wellbeing, which will commence later this year. This is also reflected in initiatives like the new Connected Community School trial, which recognises the importance of collaborating across agencies and services so that support is coordinated around the students who need it.

Underlying all of this work – our programs, strategies and initiatives – is the fact that the quality of our education system depends on the quality of our people.

In 2025–26, workforce planning and the attraction and retention of quality staff across the state continued to be clear priorities. We streamlined our teacher recruitment processes and continued to explore other opportunities to reduce unnecessary administrative burdens on school staff through the Workload Intensification Taskforce.

In recognition of the responsibilities of school leaders, especially in the context of growing complexity and competing demands, we also strengthened support for principal wellbeing through new targeted funding each year to provide more resources and options so that they can access the assistance they need, when they need it.

In classrooms across Western Australia, the simple idea that learning changes lives guides our work. And when I see our students growing in confidence and knowledge, our people supporting one another, and our schools working with their local communities to find innovative solutions to tricky problems, I see the difference that public education can make.

So, to all the students and staff, all the parents and carers, and all the families and communities who make our public schools all that they are – thank you.

Jay Peckitt
Director General

About us

Our responsibilities

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

In line with relevant legislation, we deliver a system of public schools, as well as regulate and fund Catholic and independent schools.

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

Our operational structure

Our minister, to whom the Department is primarily responsible, is Hon Sabine Winton MLA, Minister for Education; Early Childhood.

We are also responsible to Hon Dr Tony Buti MLA, Minister for Tertiary and International Education, for higher education and on strategic matters relating to international education.

Our accountable authority is Mr Jay Peckitt, 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 are responsible for the following legislation in accordance with the allocation of legislation portfolios, in the Western Australian *Government Gazette* 12 May 2026:

- *Curtin University Act 1966*
- *Edith Cowan University Act 1984*
- *Education Service Providers (Full Fee Overseas Students) Registration Act 1991*
- *Hale School Act 1876*
- *Higher Education Act 2004*
- *Murdoch University Act 1973*
- *Queens Gardens Car Park (Inner City School) Act 2024*
- *School Curriculum and Standards Authority Act 1997*
- *School Education Act 1999*
- *Teacher Registration Act 2012*
- *University Colleges Act 1926*
- *University of Notre Dame Australia Act 1989*
- *University of Western Australia Act 1911.*

We were also responsible for the *Curriculum Council (Fees and Charges) Act 2006* up until it was repealed on 26 September 2025.

Our values

Our values are the foundations for our decisions, our culture and our commitment to delivering high quality education for every student.

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.

Our strategic directions

In May 2026, we released *Our plan for public education in Western Australia*. Our 5 strategic priorities have clear goals that underpin a shared sense of what success looks like in our public education system. These are:

- success for students through every stage of schooling
- fair access to quality public schooling
- respected, connected and supported staff
- purposeful partnerships with families, communities and government
- aligned direction and support across the system.

This plan has been shaped by the people who know our system best, and the priorities and actions reflect what we heard from the voices in public education.

Public education in Western Australia is something to be proud of – a system shaped by dedicated people and led by a shared belief that learning changes lives.

Public education in Western Australia is something to be proud of – a system shaped by dedicated people and led by a shared belief that learning changes lives.

Minister's Teacher of the Year says have fun in the classroom

Grandis Primary School teacher, Christopher Lambe, is the inaugural winner of the Minister's Teacher of the Year award.

The science, technology, engineering and mathematics (STEM) teacher was recognised at the WA Education Awards 2025 for demonstrating his deep understanding of students and for his innovative teaching methods, including inquiry-based learning and STEM integration.

Chris, a level 3 classroom teacher with more than 23 years' experience, relies on evidence-based teaching practices to meet the diverse learning needs of his students.

He also adopts a two-way learning approach, integrating Aboriginal knowledge and Noongar language into his teaching.

Valuing both Aboriginal and Western perspectives, Chris deepens students' understanding of Country, culture and identity, strengthening their sense of connection and belonging.

"Underpinning everything that you do, learning must be fun. It is one of the things that has shaped me as a teacher more than anything else. And if that word 'fun' is something you keep doing, you are going to have kids wanting to learn for the rest of their lives," he said, receiving his award.

Chris believes he has the best job in the world, but it's the children he is motivated by.

"I have the privilege of teaching kids to be curious," Chris said. "Those kids, they teach you more than anything else."

The Minister's Teacher of the Year was one of 8 categories in the WA Education Awards 2025. The awards recognise schools and individuals for excellence in leadership, teaching and learning, student wellbeing, cultural responsiveness, and disability and inclusion.

Executive summary

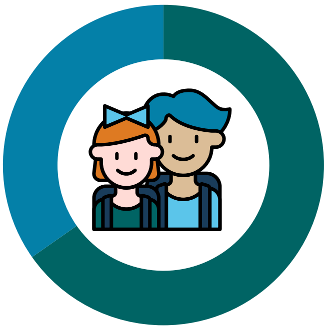
Our operating context

Students

507,395
students were enrolled in WA schools:

331,153
in public schools (65.3% of students)

176,242
in non-government schools (34.7% of students)



82.3%

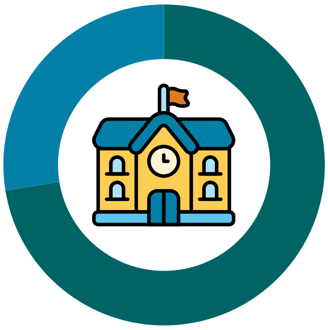
31,244 of WA's **37,962** Aboriginal students were enrolled in public schools

Schools

1,150
schools with students across Western Australia:

833
public schools across 8 education regions (2 new schools in 2026)

317
non-government schools



Location

78.0%
of public school students were in metropolitan schools

15.1%
were in regional schools

6.9%
were in remote or very remote schools

Staff

95.7%

45,142 of our **47,191** full-time equivalent staff were employed in public schools.

We were the largest public sector employer in the state.

Student and school figures as at Semester 1, 2026 student census.

Public schools include community kindergartens.

Staff figures are an average for 2025–26.

For further workforce data, refer to Staff.

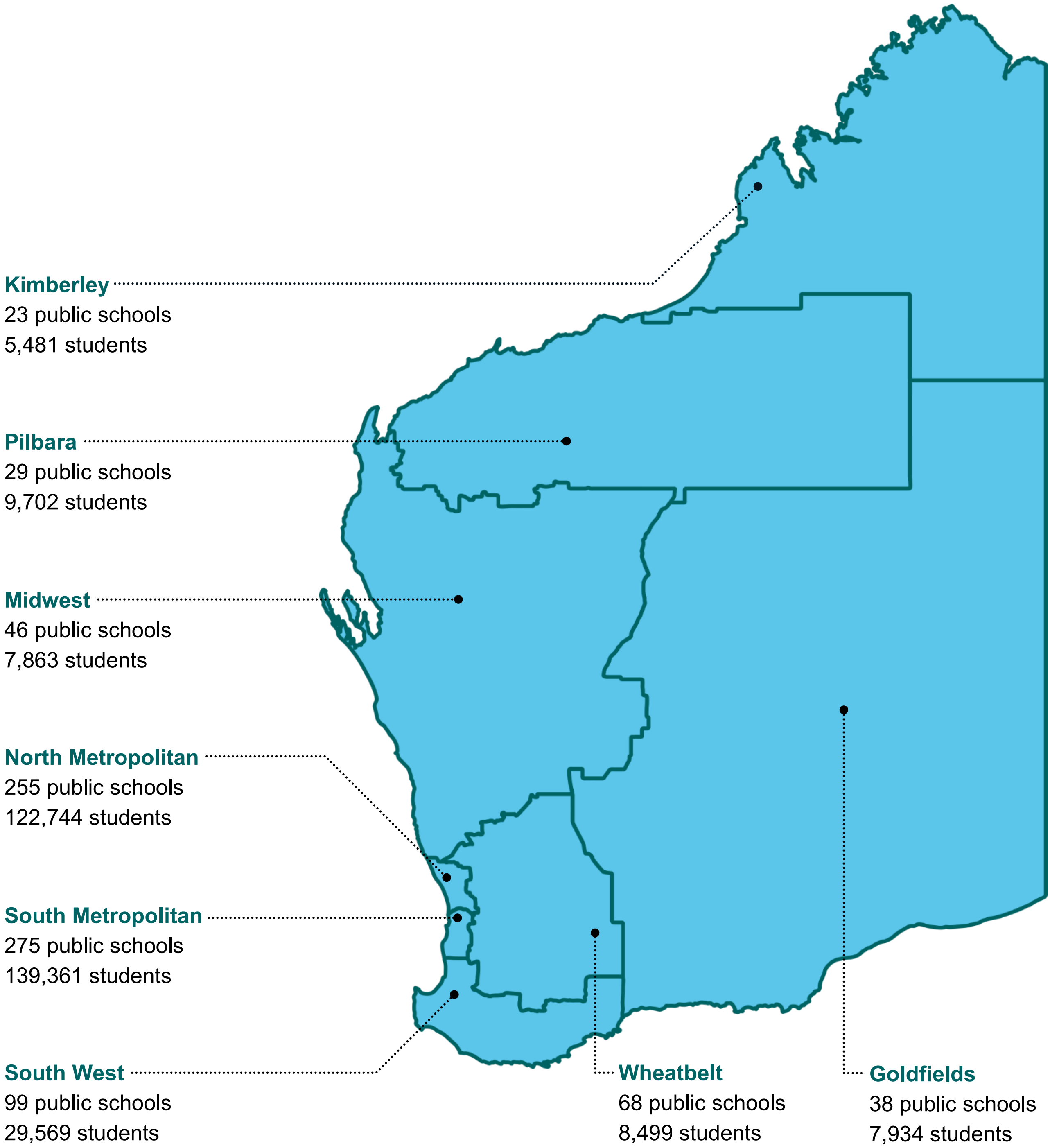
Refer to our website for school data and performance information.

The Australian Bureau of Statistics' Schools releases also provide information on our schools, students and teaching staff.

We have one of the most geographically diverse schooling sectors in the world and face challenges in ensuring an equitable, quality education to all students. Some of the most isolated schools in the world are in Western Australia.

We have more than 830 public schools, with just over 300 in our 6 non-metropolitan regions.

About 20% of our total student population and nearly half of our Aboriginal students attend these schools.



Our specialist schools

- **Agricultural colleges** – 5 colleges with residential facilities located at Cunderdin, Denmark, Harvey, Morawa and Narrogin.
- **Education support centres** – Share a site with a primary or secondary school and offer individualised educational programs for eligible students with disability.
- **Education support schools** – Standalone schools that offer highly individualised educational programs for eligible students with disability.
- **Language development centres** – 5 metropolitan centres for students in the early years of schooling with a diagnosed developmental language disorder, which also provide support through the Statewide Speech and Language Outreach Service to early years teachers of students who have speech and language difficulties and do not attend a centre.
- **School of Alternative Learning Settings** – Operates at 12 sites for students who have been excluded or are at risk of being excluded for complex and challenging behaviours.
- **School of Isolated and Distance Education** – Distance education and online learning for students who cannot attend classes in a mainstream school.
- **School of Special Educational Needs: Behaviour and Engagement** – Support and services for public school students with extreme, complex, and challenging behaviours.
- **School of Special Educational Needs: Disability** – Support to build the capability of public schools as inclusive learning environments for students with a diagnosed or imputed disability.
- **School of Special Educational Needs: Medical and Mental Health** – Teaching and liaison support across more than 40 health settings and authorised learning at home to enable educational continuity for public and non-government school students whose medical or mental health prevents them from participating in their enrolled school program.
- **School of Special Educational Needs: Sensory** – Support for children (0 to 4 years old) and public and non-government school students with hearing loss, vision impairment or dual sensory loss.
- **School of Swimming and Water Safety** – Provides water safety education for public and non-government school students.
- **Schools of the Air** – Deliver comprehensive education to students living in isolated communities through 5 schools: Carnarvon, Kalgoorlie, Kimberley, Meekatharra and Port Hedland.

Some of our specialist services and programs

- **Gifted and Talented Secondary Selective Entrance programs** – Delivered by 24 schools, providing an enriched curriculum in selective academic, arts and languages programs, with the academic program also available online for selected students in Western Australia's rural and remote regions.
- **Primary Extension and Challenge (PEAC) program** – For selected Year 5 and 6 students in public schools.
- **Instrumental Music School Services** – Provide instrumental music lessons, ensemble and performance opportunities and specialised equipment to public schools and their students.
- **Intensive English Centres** – Located within 16 metropolitan schools, these centres specialise in teaching English as an additional language or dialect (EALD) to students who come from a range of countries with diverse languages and cultures. 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.
- **Endorsed Education Support Programs** – Offer individualised educational programs for eligible students with disability within primary and secondary schools across the state.
- **Specialised Learning Programs** – Support the individual needs of autistic students from Kindergarten to Year 12 in public mainstream schools.
- **KindiLink** – Sites offering play and learn sessions to support children's learning before starting school.
- **Child and Parent Centres** – 22 centres support families and communities to provide young children with the best start to learning.
- **Positive Parenting Program** (Triple P) – Offered through schools, Child and Parent Centres and not-for-profit organisations. The program supports parents, caregivers and others in the community to teach, model and reinforce positive behaviour and emotional wellbeing skills to children and young people.
- **Residential colleges** – We provide boarding facilities for secondary school students through 8 country residential colleges and one metropolitan residential college.

Year dashboard

We support our WA 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'.

We continue to deliver our 4 services to achieve our desired outcome:
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.

Key performance indicators help us assess and monitor the extent to which we achieve this outcome and ensure we are transparent and accountable to the community for the delivery of our services. Table 1 displays our 2025–26 results against agreed targets.

Table 1: Key performance indicators, summary of performance against the targets in the 2025–26 Budget Papers

Effectiveness indicators	Target[(a)]	Result
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	94%	95.4%
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12)	77%	80.4%
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	83%	78.8%
Year 3 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	61%	58.1%
Numeracy	60%	57.4%
Year 5 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	68%	66.6%
Numeracy	64%	64.4%
Year 7 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	61%	59.8%
Numeracy	61%	60.8%
Year 9 public school students achieving Strong or Exceeding proficiency levels in:		
Reading	64%	63.6%
Numeracy	64%	63.6%
Efficiency indicators	**Target[(a)]**	**Result**
Service 1: Public primary education		
Cost per student full-time equivalents	$22,163	$22,343
Service 2: Public secondary education		
Cost per student full-time equivalents	$25,261	$25,287
Service 3: Regulation and non-government sector assistance		
Cost of non-government school regulatory services per non-government school	$7,136	$7,653
Cost of teacher regulatory services per teacher	$124	$130
Service 4: Support to the School Curriculum and Standards Authority		
Cost per student of support to the School Curriculum and Standards Authority	$119	$104

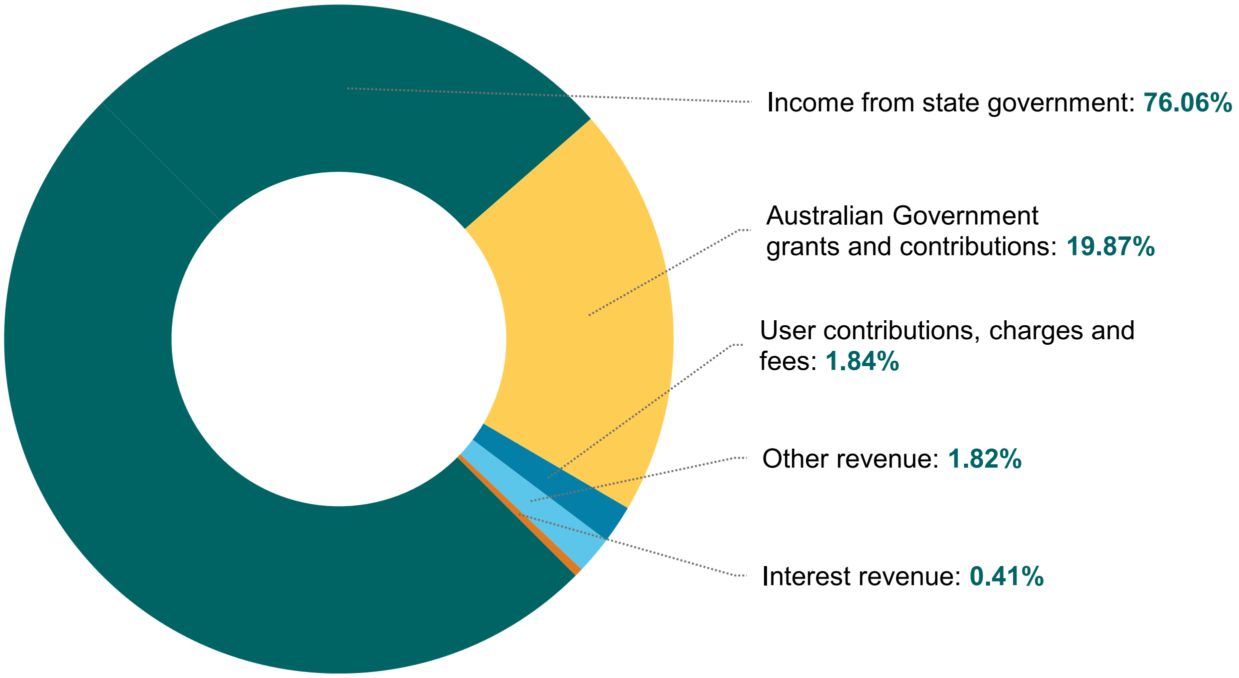
(a) Targets for 2025–26 are as reported in the 2025–26 Budget Papers.
Source: Department of Education, Education Business Services, and Strategy and Policy

For further information on the indicators, refer to Key performance indicators.

Year in dollars

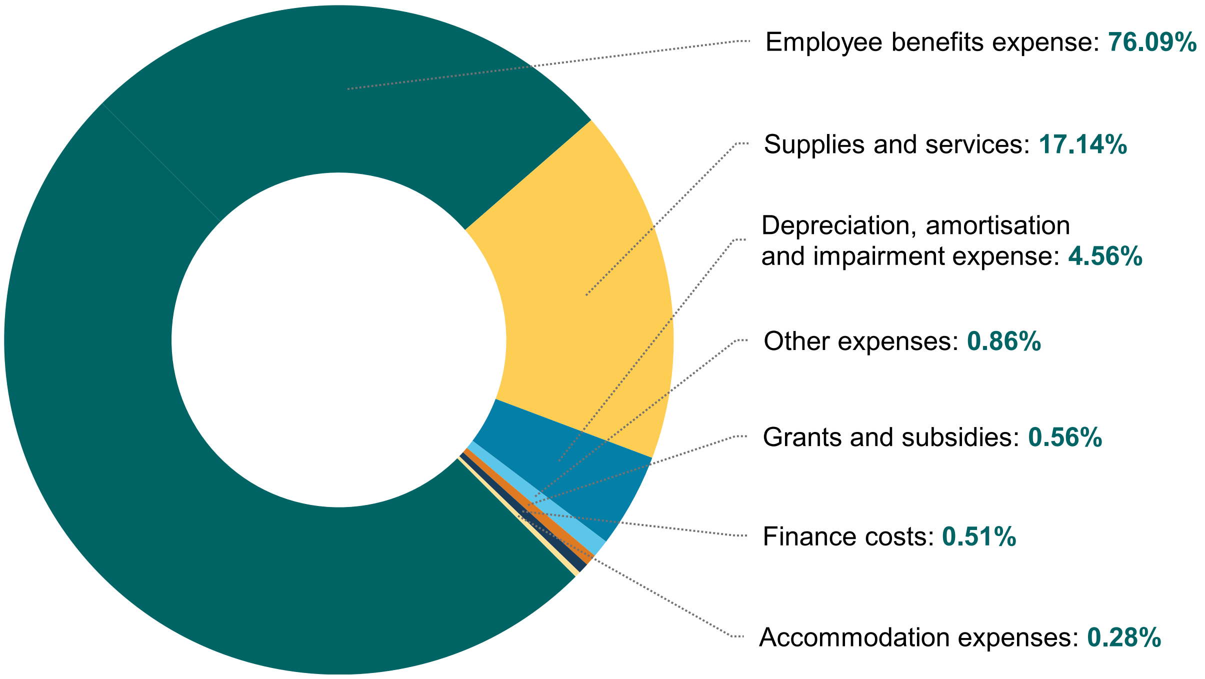
The total cost of providing our services in 2025–26 was $7.7 billion. Figures 1 and 2 summarise sources of revenue and cost of services. For full details of financial performance during 2025–26, refer to Financial statements.

Figure 1: Revenue sources 2025–26



Source: Department of Education, Education Business Services

Figure 2: Costs 2025–26



Source: Department of Education, Education Business Services

Table 2 displays our 2025–26 results against agreed financial targets (based on Budget Statements and the Resource Agreement).

Table 2: Budget targets compared to actual results 2025–26[(a)]

	2025–26 Target[(b)] $m	2025–26 Estimated Actual[(c)] $m	2025–26 Actual $m	Variation Actual versus Estimated Actual $m	%[(d)]	Variation Actual versus Target $m	%[(d)]
Total cost of services (expense limit) **No material variance**	7,687.2	7,818.8	7,697.6	(121.2)	(1.6)	10.4	0.1
Net cost of services **No material variance**	5,882.0	5,953.0	5,789.2	(163.8)	(2.8)	(92.8)	(1.6)
Total equity **The increase in total equity was a result of the cumulative impact of the revaluation of land, land improvements and buildings in 2024–25 and 2025–26.**	23,070.5	24,483.6	26,224.0	1,740.4	7.1	3,153.5	13.7
Agreed salary expense level **No material variance**	5,240.4	5,296.7	5,132.4	(164.3)	(3.1)	(108.0)	(2.1)
Agreed executive salary expense level **No material variance**	7.5	7.3	7.6	0.3	4.1	0.1	1.3
Agreed borrowing limit **No material variance**	425.4	420.9	409.2	(11.7)	(2.8)	(16.2)	(3.8)

	Agreed limit[(e)] $m	2025–26 Target[(c)]/Actual $m	Variation $m
Agreed working cash limit (at Budget)	373.8	373.8	–
Agreed working cash limit (at Actual) **The Department's working cash actual was within its working cash limit at 30 June 2026.**	379.4	371.1	8.3

(a) Results in brackets indicate a negative value.
(b) Original budget as specified in the 2025–26 Budget Statements.
(c) Adjusted 2025–26 budget (2025–26 Estimated Actual) as specified in the 2026–27 Budget Statements. The final adjusted 2025–26 budget was $7.819 billion.
(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 WA State Budget 2026–27, Budget Paper No. 2, Budget Statements (pages 343-344).
(e) As specified in the Department's original 2025–26 Resource Agreement.
Source: Department of Education, Education Business Services

First inner-city primary school in 50 years

Western Australia will have a public primary school located in the heart of Perth for the first time in 50 years.

To be located on the north-eastern section of the former Queens Gardens car park site in East Perth, the $165 million school has a unique, multi-storey design suited to inner-city surrounds.

As more families choose to make the inner city home, the school will provide a local place for children to learn, make friends and be part of a thriving community.

Designed for modern city living, the school will bring education, recreation and community together in the heart of Perth city.

The school, due to open for the 2029 school year, will help meet increasing student enrolment demand in the inner city, as populations grow in East Perth, Northbridge and Perth's central business district.

It will accommodate up to 600 students from Kindergarten to Year 6 and include a 4-storey teaching block, community hall, library, administration and staff facilities, playing fields and multi-sport courts.

Its vertical design makes optimal use of the site and maximises outdoor play and learning facilities.

"The new East Perth primary school will be part of a lively hub in the inner city for students and families," Executive Director, Infrastructure, Anna Brown said.

"Contemporary spaces that support both learning and play will foster community interaction.

"The new school will ensure inner-city families have access to a high quality local education close to home."

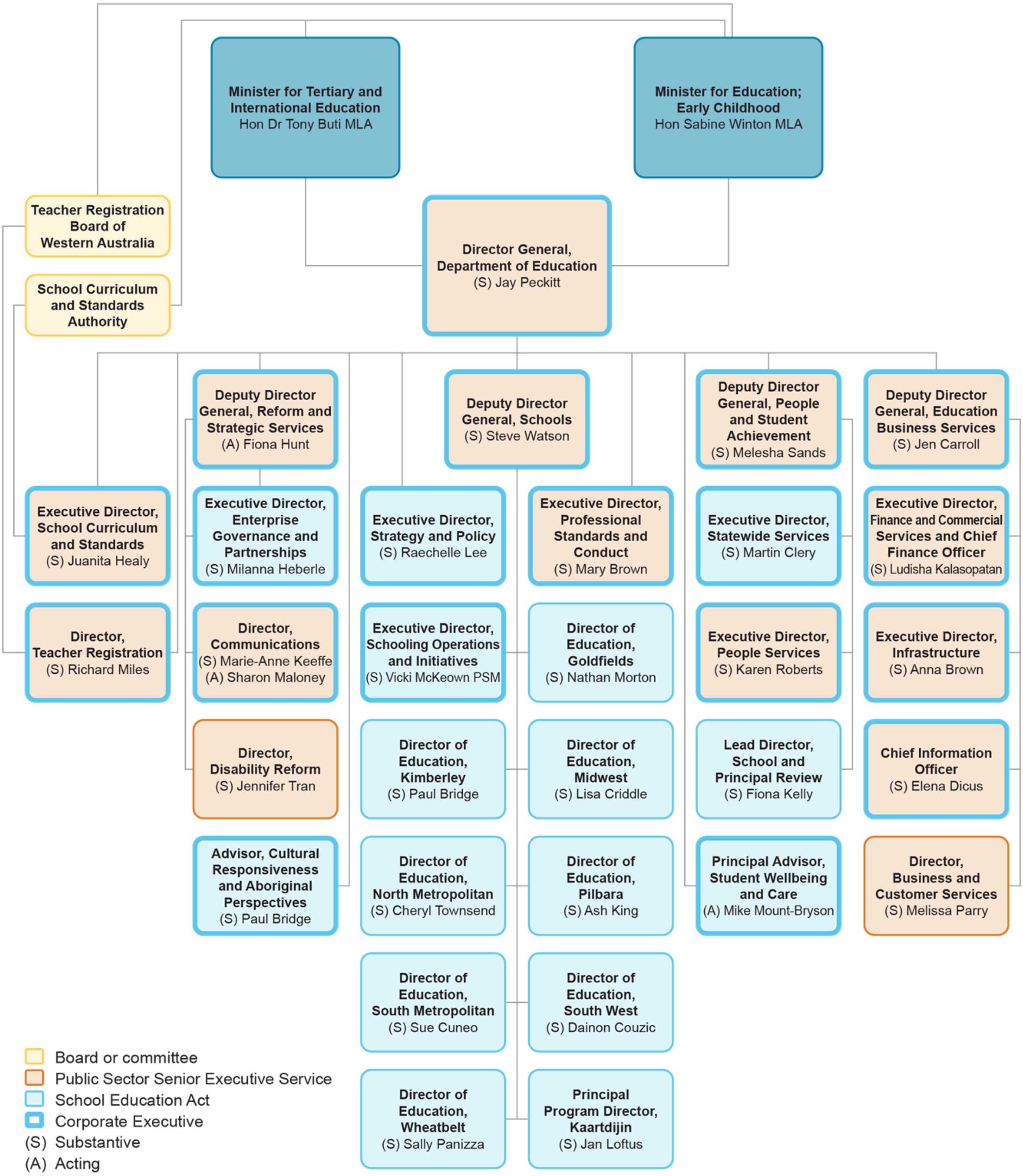
The development represents a significant investment in future planning for Perth's growing inner-city population.

The nearest public primary school, Highgate Primary School, has received a $13.8 million classroom extension to meet student enrolment demand arising from this population growth.

Our structure

At 30 June 2026

Organisational chart



Refer to our website for profiles of our current senior officers.

Organisational functions

Schools

- Oversight of schooling operations across all public schools
- Direct support to principals to enable effective school operations aligned with local needs and system priorities
- Support for schools through:
  - influencing educational outcomes and attendance
  - incident support
  - delivery of localised and cross-agency initiatives
- Principal recruitment
- Key operational priorities and initiatives, including student participation, exclusions, enrolment matters and home education
- System-wide operational policy implementation
- Residential colleges
- Agricultural education
- School information system replacement
- Regional learning initiatives
- Delivery of the Regional Education Strategy
- Contractual arrangements with professional associations

People and Student Achievement

- Delivery of integrated strategic workforce, teaching, leadership and school review functions
- Principal professional reviews
- Public school reviews
- Support for schools in the areas of:
  - quality teaching
  - student wellbeing and engagement
  - cultural responsiveness
  - disability and inclusion
  - leadership
- Human resource services
- Attraction, recruitment and retention programs
- Workforce strategic policy
- Industrial relations matters
- Employee support services
- Work health, safety and wellbeing

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

Reform and Strategic Services

- Disability reform
- Ministerial services and support
- Program governance and project oversight
- Strategic projects and initiatives
- Higher education
- International education in public schools
- Strategic communications advice
- Advertising and marketing
- Media management and crisis communications
- Internal communications
- Events and awards

Strategy and Policy

- Strategic policy
- Agency commissioning
- Intergovernmental relations
- System and school performance, student assessment and reporting
- Public schools planning
- Non-government school registration and regulation

Professional Standards and Conduct

- Management of employee conduct and disciplinary matters
- Investigation of breaches of discipline and reportable conduct
- Integrity education
- Incident reviews
- Internal audit and risk
- Policy governance
- 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

School Curriculum and Standards

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

Teacher Registration

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

Our performance

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Providing public education

Our students

We want our students to leave school knowing what they are good at and confident they can use their strengths to make their way in the world.

We are committed to ensuring students have a strong start, remain on track through their schooling, and leave school with options connected to their strengths and aspirations, and the opportunities of our state's diversifying economy.

In 2025

- The public school full-time Year 12 student cohort (Semester 2) of 17,659 increased by 10% from 2024 to be the largest on record.
- 13,922 of the Year 12 full-time students (78.8%) achieved a Western Australian Certificate of Education (WACE), the most ever.
- Students attended school 86.2% of the time, with 57.7% of them attending 90% or more of the time, which is considered to be regular attendance.
- Around 95,100 WA public school students in Years 3, 5, 7 and 9 were assessed as part of the 2025 National Assessment Program – Literacy and Numeracy (NAPLAN).

For 2026

- 1,113 students across 24 secondary schools accepted Year 7 offers of placement in our Gifted and Talented Secondary Selective Entrance programs.
- 2,061 students in Years 5 and 6 are eligible to participate in our Primary Extension and Challenge (PEAC) program.

Find further information on our specialist schools and some of our specialist services and programs.

For more information on student achievement and attendance, refer to our KPIs and Appendix 1 and our website for *NAPLAN 2025 – Summary of Western Australian public school students' results*.

The early years

In 2025–26, we continued to focus our efforts on high quality early learning and development, to help give children a positive and supported start.

Important initiatives including KindiLink continued, supporting children's learning before school begins.

We participated in the Early Years Partnership with the departments of Communities and Health, and the Minderoo Foundation. The partnership aims to improve the wellbeing and school readiness of children from conception to 4 years of age across 4 WA communities: Armadale West, Central Great Southern, Derby and Bidyadanga Aboriginal Community.

We continued to deliver the Enhanced Transition to Schools Project in partnership with Catholic Education Western Australia, the Association of Independent Schools of Western Australia and Playgroup WA. In 2025, the project supported 368 family-led playgroups on school sites across the state. Child and Parent Centres also continued to support families as they lay the foundations for their children's development and learning.

In 2026, our new full-time Kindergarten pilot commenced in 5 public schools: Banksia Grove, Dalyellup, Halidon and South Kalgoorlie primary schools, and Roleystone Community College. Led by the Office of Early Childhood (Department of the Premier and Cabinet) and supported by a WA Government commitment of $33.8 million, the pilot provides children with greater access to optional, play-based, high quality early learning experiences by expanding Kindergarten from 5 days per fortnight to 5 days per week. From Term 1, 2027, 5 additional public schools will join the pilot, resulting in 10 public schools across the state piloting an expanded kindergarten program. These schools are Bambara Primary School and Comet Bay Primary School in the Perth metropolitan area; and Clifton Park Primary School, One Arm Point Remote Community School and Peg's Creek Primary School in the regions.

It is important for teachers to know what skills and understanding students have from the early years so that they can plan for the learning needs of every child. To enable this:

- we support schools to use the On-entry Assessment Program to gather this information for foundational literacy and numeracy
- the Phonics Initiative supports students to develop literacy skills, including the completion of a Year 1 phonics assessment.

To ensure students in the early years are provided with a high quality education and learning environment, schools with students from Kindergarten to Year 2 complete an annual internal audit against the National Quality Standard. Schools may request verification of their audit to ensure consistent interpretation of the standard. In 2025, we verified the audits of 57 public schools.

Student engagement

Ensuring students are attending school and engaging in their education remains a key focus. We strive to improve student attendance and engagement through collaborative approaches, and targeted statewide, school-based and student-specific initiatives.

We support Year 11 and 12 student engagement and learning across public and non-government schools through options other than full-time schooling. These options include studying at university, TAFE or registered training organisations, undertaking an apprenticeship or traineeship, or employment.

Participation, engagement and transitions teams across each of our education regions support Year 11 and 12 students who are not attending school. Teams work with the school, student and parent or caregiver to re-engage the student at school or engage them in an approved alternative. They provide case brokerage and liaise closely with a wide range of services and supports to reduce student barriers to engagement in an approved option.

We collaborate with other agencies and organisations to locate students whose whereabouts are unknown and reduce the number of those not participating in education or approved alternative options. As at 30 June 2026, the whereabouts of 674 students at compulsory school age remained unknown.

Good food, good mornings

Students start their day at Gibbs Street Primary School with a free breakfast, a game of handball and some quiet reading time.

School breakfasts can attract up to 80 students each morning at Gibbs Street, where staff and volunteers help to prepare and serve the food.

In October 2025, the School Breakfast Program was expanded to meet the nutritional needs of more students and encourage schools to provide the service 5 days per week instead of 2 days per week.

Education Assistant and Gibbs Street staff member Sarah Campbell says the program has become an important part of the school community.

"It's a tough job cooking for so many, but it's very rewarding," said Sarah.

"You get this connection with the kids and you see them every morning and it's really nice."

Principal Julie Fendrich said linking the breakfast program with reading time and physical activity helps encourage greater participation.

"It gets them off to a good start to the day," she said.

"They've got a full stomach, they've had an opportunity to socialise with their friends, and it's a positive welcome to the morning."

Gibbs Street receives support from Foodbank WA to run the program and the school also uses its own produce.

"We have quite a few veggie patches around the school and some chickens," said Julie.

"It's a great way to have a diverse range of food options."

The School Breakfast Program is funded over 4 years for eligible government and non-government schools.

External partners also include the Aboriginal Health Council of Western Australia and the Western Australian Council of Social Service.

There are 697 schools registered for the School Breakfast Program across public, Catholic and independent schools. Of these, 687 schools offer the service 5 days per week.

Student wellbeing

We know the world around our students is changing, and so we aim to deliver a coordinated and effective approach to student wellbeing to support schools in this growing area of need. Our aspiration is for every student to be safe, happy and secure in themselves; to have a sense of connection and belonging within their school community; and the confidence that comes from mastery and a sense of accomplishment.

We remain committed to addressing student mental health and wellbeing and ensuring support for public schools to advance the wellbeing of students. Our *Student wellbeing and care: future directions* has established a clear position on how school staff can best contribute to the mental health and wellbeing of students.

We supported participation in Country Week, held annually to bring together students from regional schools across Western Australia to compete in coordinated sporting competitions. The events support student engagement, wellbeing and connection to school by enabling participation in activities outside the traditional classroom. In 2025, 3,968 students from 56 schools attended Senior High School Country Week, and 909 students from 28 schools participated in District High School Country Week.

In 2025, we had:

- an average of 492.4 full-time equivalent (FTE) school psychologists
- 754 schools access our in-school chaplaincy and student wellbeing officer funding, representing 91% of public schools
- 40 occasions where public schools engaged pastoral critical incident responders to help support school communities following a critical incident.

We offer:

- Gatekeeper Suicide Prevention training to public and non-government school staff and other community members (with funding from the Mental Health Commission)
- the Teen Mental Health First Aid course to public and non-government school secondary students (with funding from the Mental Health Commission)
- Youth Mental Health First Aid training to public school staff and other community members who work with young people
- professional development for staff in de-escalation and positive handling, classroom management strategies and positive behaviour support – it is mandatory for graduates to complete training in de-escalation techniques and the safe management of behaviours of concern, and staff can also get accreditation to provide training and support to other staff
- professional learning and evidence-based Western Australian curriculum-aligned resources, to support school staff to implement whole-school approaches to respectful relationships education.

The WA Respectful Relationships Teaching Support Program is available to public school staff to support them in delivering respectful relationships education in the context of family and domestic violence. The program is led by the Department of Communities and delivered by Starick Services.

In 2025, 99.8% of all prescribed schools reported they were implementing protective behaviours education. One school indicated it was not implementing protective behaviours education but confirmed they have processes in place for implementation in 2026.

We help students to be more resilient in making safer choices on the road and in alcohol and other drug related situations. We do this through managing the School Drug Education and Road Aware Program, which provides public and non-government school staff with professional learning, resources and consultancy support. We fund the project in conjunction with the Mental Health Commission and the Road Safety Commission.

Our Director General issued an instruction, to take effect from the start of the 2026 school year, on the use of eRideables and eBikes on public school premises. Schools were supported with practical guidance and age-appropriate teaching and learning resources to support safe and legal use of these devices.

In 2026, the WA Government launched the Supporting School Canteens program with an investment of $10 million to help public schools purchase new canteen equipment and fund minor upgrades. The program provides an opportunity for schools to boost their canteens and increase their capacity to support students with greater access to healthy and affordable lunches, giving them the fuel they need to learn and succeed. In the first round, 97 schools successfully applied through the small funding stream for projects up to $50,000 and received more than $2.3 million in funding.

Culturally responsive schools

We are committed to strengthening a culturally responsive public schooling system where Aboriginal students are known, valued and supported to succeed. The *Aboriginal Cultural Standards Framework* provides the foundation for this work by guiding schools to build respectful relationships with Aboriginal students, families and communities, and to draw on local Aboriginal strengths, knowledge and aspirations in setting directions for student success.

We support schools to implement the framework through professional learning, strategic advice and system guidance for staff at all levels of the organisation. This work builds the capability of leaders, teachers and support staff to create culturally safe learning environments, strengthen partnerships with families and communities, and embed cultural responsiveness into school improvement and everyday practice.

The Aboriginal Advisory Body provides Aboriginal community voice to help us create a culturally responsive education system to support the wellbeing, engagement and achievement of Aboriginal students in public schools. In 2025–26, the Aboriginal Advisory Body provided input and advice on:

- the new strategic plan, *Our plan for public education in Western Australia*
- Aboriginal workforce updates and career pathways for Aboriginal and Torres Strait Islander education officers
- Aboriginal teaching and learning updates on the Culturally Responsive School Leadership Program
- 2025 Year 12 Aboriginal student education pathways and WACE results
- the School Curriculum and Standards Humanities and Social Sciences: History Year 5 and Year 9 curriculum support resources – 'The Pinjarra Massacre: Truth-telling. An apology on October 28, 2025 to the Bindjareb Noongar people by His Excellency the Honourable Chris Dawson AC APM Governor of Western Australia'
- the Connected Community School trial across 4 schools.

In 2025, we provided programs to support the engagement, wellbeing and success of Aboriginal students, including:

- KindiLink, at 54 sites offering play-and-learn sessions to support children's learning before starting school
- Follow the Dream, delivered in partnership with the Polly Farmer Foundation, supporting Aboriginal secondary students to achieve academic success through targeted tutoring, and providing extension opportunities, across 95 public schools
- the Clontarf Foundation academies, delivered in 41 public schools, supporting male Aboriginal students through school and into post-school destinations
- programs to support female Aboriginal students through school and into post-school destinations, delivered in 67 public schools.

We also taught 22 Aboriginal languages in 103 WA public schools to more than 16,000 Kindergarten to Year 12 students.

In September 2025, we launched the Cultural Responsiveness Hub for staff. For further information on this and other work we did to strengthen a culturally responsive public school system, refer to our Closing the Gap section.

Connecting to culture through VR

Ancient stories are finding a new audience at Halls Creek District High School where students are connecting people to Aboriginal culture with the help of virtual reality.

Students from Years 3 to 9 attended camps and daytrips where Elders shared their knowledge in dreaming stories, history, bush medicine and bush tucker.

This sparked the idea of blending virtual reality (VR) and Aboriginal culture as both involve hands-on learning.

Students worked alongside Elders, visiting important places on-Country and taking photos.

“From this, a particularly powerful story called Kangaroo Rock Dreaming emerged. This yarn was told to the students on-Country by school Aboriginal and Islander Education Officer and Gija man Eric Ramsey, as it was told to him by his Elders,” Deputy Principal Michelle Buss said.

“Our technology partner supported the school by building things like the kangaroos’ movements and gave them AI so the experience feels alive.”

Students have had a great time being part of the project. “When I was blessing the rock in VR, I felt calm but nervous at the same time because it was strange being there in a game,” said Year 6 student Tyson.

Year 5 student Charlotte said she learnt about getting food on-Country.

“You got to get a stick or a rock and rub it on Kangaroo Rock so the kangaroos will come. Our ancestors did this to get a feed a long time ago.”

Michelle said the opportunities are important because students experience learning in 2 worlds, 2 ways.

“It is an excellent example of two-way learning, Ngaparrtji Ngaparrtji, which we know is the best way to help our Indigenous students to take in knowledge and to feel valuable,” she said.

“The tech also helps with preservation of this ancient and priceless knowledge.

“The final VR world is shaped by culture, created with students, and grounded in Country.”

By combining cultural knowledge with emerging technology, students are not only learning about their history and identity but also playing a role in preserving it for everyone’s future.

The Ngaparrtji Ngaparrtji Two-way Science program, operating in more than 100 public schools in 2026, supports schools to build partnerships with local Aboriginal communities and develop integrated, culturally responsive learning programs that connect Aboriginal knowledge with the WA science curriculum.

Students for whom English is an additional language or dialect

Students for whom English is an additional language or dialect (EALD) are supported through Intensive English Centres (IECs) and in mainstream schools. In February 2026, the number of EALD students had increased by 6% to 55,714 students (52,584 in 2025).

In February 2026, IECs at 16 metropolitan schools provided targeted programs to 1,297 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 2026, the IECs received a base allocation of $8.02 million ($7.41 million in 2025) and further per student funding of $13.87 million ($12.6 million in 2025).

Mainstream schools in February 2026 had 54,417 EALD students, including 7,469 Aboriginal students. Of these, 21,053 were eligible for EALD funding allocation of $70.68 million through our student-centred funding model ($61.05 million in 2025), including 2,623 Aboriginal students.

Students with disability

As at 30 June 2026, we were supporting 22,433 students through the student-centred funding model Individual Disability Allocation to public schools.

In 2025, we provided teaching and learning adjustments to 25.6% of public school Pre-primary to Year 12 students, as reported through the Nationally Consistent Collection of Data on School Students with Disability. The adjustments are intended to enable students with disability to participate in education on the same basis as their peers.

The Minister for Education released the final report and the WA Government's response to an independent review of the *School Education Act 1999* (WA) in October 2025. The review was commissioned to identify opportunities to strengthen access and inclusion for students with disability. Disability reform is being planned in a staged approach and our initial focus is on building staff capacity and capability to meet the needs of students.

So far, in response to the review, we have:

- established a Disability Reform directorate to drive the identified actions from the review, alongside broader disability reform
- initiated the establishment of the Disability and Inclusion Professional Learning Hub to provide efficient, effective and consistent training and professional development for school staff working with students with disability
- commenced additional professional development for newly appointed principals and coordinators regional operations
- initiated the review of enrolment-related regulations, policies, procedures and guidance to ensure all students are treated fairly in relation to enrolment
- reviewed accessibility and inclusivity of existing Department website resources assisting parents and carers to raise concerns or complaints regarding students with disability
- commenced development of new accessible complaint information resources suited to parent and carer needs.

To find out how we support students with disability through our Schools of Special Educational Needs, refer to Our specialist schools.

Students with complex and challenging behaviours

Our Complex Behaviour Support Coordinator initiative aims to strengthen system-wide capability to support students with complex needs, improve access to targeted interventions and reduce workload for teachers and school leaders. In 2025, we had 64 FTE complex behaviour support coordinators, shared across 192 schools, working with school leadership teams to develop and deliver an approach to support these students. All 192 schools have chosen to continue in the program for 2027.

We also have our School of Alternative Learning Settings and the School of Special Educational Needs: Behaviour and Engagement, for students who have been excluded or are at risk of being excluded for complex and challenging behaviours.

Ensuring students and staff are safe, supported and able to focus on learning remains a priority for the WA Government and the Department, with a zero-tolerance approach towards violence and antisocial behaviour in schools demonstrated by the 10-point action plan, *Standing Together Against Violence*.

The action plan outlines procedures if schools need to escalate matters, including the targeted use of suspensions and exclusions. In 2025 we had:

- 20,483 students (6.0% of total enrolments throughout the year) suspended
- 185 student exclusion orders issued.

Students and youth justice services

We support the provision of education services to children and young people in detention through:

- funding to the Department of Justice for the salaries and on-costs for 3 FTE teaching positions
- access to online professional learning for Department of Justice education staff members.

We work with the Department of Justice to support students moving between youth justice services and schools. This includes sharing information with the schools in which students are enrolled to provide continuity for their education and care needs. In 2025, we supported the transition of 177 students in, and subsequently exiting from, remand or detention.

Targeted support

In 2026, the Small Group Tuition initiative provided targeted literacy and/or numeracy support to students across 350 public schools. The initiative aims to:

- address literacy and/or numeracy needs of targeted students through evidence-based instructional interventions
- reduce the workload of teachers by developing and implementing instructional interventions for students with significant literacy and/or numeracy learning support needs.

As at 30 June 2026, 2,572 (81%) of the 3,190 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.

To find other ways we offer targeted support, refer to Our specialist schools and Some of our specialist services and programs.

Help families with cost-of-living pressures

In partnership with the School Curriculum and Standards Authority and the Department of the Premier and Cabinet, we administered the second round of the WA Student Assistance Payment, a cost-of-living initiative supporting parents and carers of eligible students. The program provided payments of $250 for each secondary student and $150 for each primary or Kindergarten student enrolled in a Western Australian school or registered for home education. Claims opened on 28 April 2025 and closed on 4 July 2025.

The program delivered more than $81.4 million directly to Western Australian families through payments for over 424,000 students. Residual funding was distributed to 875 Parents and Citizens associations, Parents and Friends groups, and the Western Australian Council of State School Organisations (WACSSO). Building on the success of the second round, a further $90 million has been committed by the state government for a third round of the program in 2026.

We support WA families with the Boarding Away from Home Allowance (BAHA). In 2025, we supported:

- 939 public and non-government school students through the BAHA for Isolated Children at a cost of $1.3 million
- 314 students through the BAHA Agricultural College Special Subsidy at a cost of $431,116 (this allowance supports boarders at Western Australian Colleges of Agriculture)
- 36 public school students with the BAHA Gifted and Talented payment at a cost of $46,992 (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 ongoing Secondary Assistance Scheme. In 2025, a total of 28,903 students in Years 7 to 12 received support through the scheme:

- $6.8 million under the Education Program Allowance
- $8.7 million under the Clothing Allowance.

Through the Country Week Assistance Payment, a cost-of-living initiative, funding was provided directly to schools to reduce travel and accommodation costs for parents of participating students and support equitable access for students to attend. Schools located within 300 kilometres of Perth received $250 per student, while those more than 300 kilometres away received $500 per student.

Our people

The success of our education system starts with our people. When they thrive, so do the students and communities they serve.

Our students benefit most when we encourage and support our teachers to continually strengthen their practice, and when we enable effective teaching through welcoming and accessible environments.

In 2025–26

- 3,029 teachers participated in our Graduate Teacher Induction Program, which includes professional learning and optional individualised coaching.
- 85 teachers achieved level 3 classroom teacher status.
- 1,129 teachers became senior teachers.
- 46 teachers achieved graduate certificates through the Leap program, which provides opportunities for new and existing teachers to retrain in specialist areas of need.
- 213 principals completed their principal professional review.

Find further information on staff numbers.

Passing on the knowledge of Elders

At Cable Beach Primary School, Dalisa Pigram-Ross is keeping Yawuru language and culture alive and strong for future generations.

Dalisa teaches and shares Yawuru knowledge with a focus on respect for culture and building strong relationships.

"Teaching students and staff about Yawuru language and culture is a way to connect them further to the place they currently call home, while also acknowledging and strengthening their connections to other parts of the region and country," said Dalisa.

"For Aboriginal and Torres Strait Islander kids, I feel that through learning about the language and culture of the place you are living helps strengthen their sense of connection and belonging. This reinforces the importance of their own identity and world views shaped by cultural knowledge."

Dalisa acknowledges all Elders before her and in particular Elders Doris Edgar and Dianne Appleby and the wider Edgar family for sharing Yawuru language and culture within the school and community.

"I am only a link in a long line of strong women and leaders who have paved the way for our languages and culture to be taught and shared in schools," Dalisa said.

As a Yawuru language teacher, Dalisa collaborates with her team to create and share resources that help students understand Country, seasons and culture.

"It is important to be able to share our Indigenous culture and languages within the education systems. This is so all students accessing an education, and teachers delivering programs can develop cultural understandings and respect for our ways of knowing and being," Dalisa said.

The Department's ongoing investment in Aboriginal languages teacher training is helping to ensure the knowledge continues to be passed on to future generations, supporting stronger cultural connections for students and communities across Western Australia.

We have made a significant long-term investment in Aboriginal languages teacher training as part of our commitment to Closing the Gap. Delivery of the nationally accredited Certificate III in Teaching Aboriginal and Torres Strait Islander Languages started in September 2025 with a Certificate IV course to start in 2027.

Improve teaching practices

The Quality Teaching Strategy (QTS) is our position on effective teaching and aims to strengthen the quality of teaching across the system to support progress and achievement for every student. The QTS includes 3 supports:

- Teaching for Impact provides guidance to teachers about what constitutes effective teaching practice, with resources, professional learning and support available for all WA public school staff.
- The School Culture Survey supports 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.

As part of the QTS, we have lead schools (25 schools in 2025) who, upon request, demonstrate and share with other schools effective classroom practice. Schools receiving assistance have opportunities for professional learning, classroom observations, modelling and coaching from the lead schools to strengthen teaching and learning practices within their classrooms. Additionally, the 5 WA Centre for Excellence in the Explicit Teaching of Literacy schools partner with intern schools to build the capacity of leaders and teachers to develop, strengthen and extend explicit literacy teaching practices.

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
- for vocational education and training (VET) teachers, trainers and support staff to complete or upgrade their industry qualification or their qualification to deliver VET in schools, and to attend professional learning.

We acknowledged schools and collective excellence in whole-school leadership and in teaching and learning through the annual WA Education Awards.

In partnership with the Public Sector Commission, The Skills Academy was launched as a whole-of-sector initiative to provide foundational and core skills development for approximately 40,000 in-scope public sector employees across 56 agencies. The Skills Academy aims to strengthen individual capabilities while building a more skilled and adaptable public sector workforce in response to challenges such as workforce shortages and rapidly evolving priorities. Since its launch in March 2026, approximately 890 eligible Department staff have registered on The Skills Academy platform, with more than 490 course enrolments recorded to 30 June 2026.

Reduce workload and red tape in schools

We continued our systemic approach to reducing red tape and workload associated with delivery of teaching and learning, tailored student approaches, complex engagements and communications, and business and digital improvements to processes for teachers and school leaders. Refer to our Complex Behaviour Support Coordinator initiative, Small Group Tuition initiative and Parent Liaison Officers pilot, all implemented as part of this systemic approach.

The Workload Intensification Taskforce, established as part of the School Education Act Employees' (Teachers and Administrators) General Agreement 2023, is progressing efforts to ease workload pressures for WA teachers and school leaders. The independent taskforce brings together senior representation from the Principals' Federation of WA, the State School Teachers' Union of WA and the Department of Education, and is chaired by Emeritus Professor Colleen Hayward AM CitWA. Over the past year, the taskforce has overseen key initiatives, including changes to end-of-semester reports, streamlined documented planning, a more consultative and workload-conscious approach to professional learning, and the rollouts of the Complex Behaviour Support Coordinator and Small Group Tuition initiatives.

We are co-designing with teachers and piloting a generative AI platform called WA ClassmAIte®.
This WA-designed and developed platform is aligned to the WA curriculum and will help teachers produce engaging, curriculum-aligned lesson plans and resources that suit individual student and classroom needs.
As new features continue to be developed, schools participating in the pilot can currently:

- generate high quality sequences, lessons and resources
- regenerate content to support or extend students
- use the chat feature to help with planning and classroom management.

The pilot is led by the Department in partnership with Catholic Education Western Australia, the Association of Independent Schools of Western Australia and the School Curriculum and Standards Authority. In 2025–26, it was partially funded through the Australian Government's Workload Reduction Fund.

We progressed work to streamline teacher and principal recruitment processes to reduce administrative burden and strengthen recruitment practices. This included:

- introducing more consistent and simplified approaches to application and selection
- reducing duplication and complexity for applicants and selection panels.

These reforms support more timely and transparent recruitment practices, while strengthening our ability to attract and retain high quality teachers and school leaders across public education.

Attract and keep high quality teachers

We offer a range of benefits and incentives for staff or pre-service teachers to teach in specific public schools:

- Eligible staff can receive an incentive of up to $8,500 to work in designated rural and remote schools. A total of $7.4 million has been budgeted for this incentive in 2026.
- Subsidised housing in our rural, regional and remote public schools. In 2025–26, $115.7 million was paid in rent for some 2,393 properties occupied by our staff (and mostly owned or leased by the Government Regional Officer Housing Program) and we subsidised 80%.
- Support for professional experience placements undertaken by pre-service teachers in regional areas, in education support settings or in specific subjects (secondary science, technology and mathematics). In 2025–26, we supported 125 pre-service teachers to complete their professional experience placement in a regional location through provision of stipends and travel allowances.

Through the High Achieving Teachers program (in partnership with Edith Cowan University), participants study a Master of Teaching (Early Childhood, Primary or Secondary) while based in a school, with support from the university and their school. Ten participants from the first cohort, who commenced in 2025, began part-time teaching from Term 3, 2025, gaining practical experience alongside their studies. A second cohort of 34 participants commenced from Term 1, 2026 with their observation and professional experience in schools. These participants will begin part-time teaching from Term 3.

In 2025–26, we celebrated our 10-year partnership with Teach for Australia. This continues to be an important partnership for strengthening our teacher pipeline and enabling talented graduates to move into teaching through a supported, employment-based pathway. Since we began our partnership in 2015, 405 associates across 12 cohorts have commenced the program in WA public schools.

An international teacher recruitment initiative 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 included funded flights to Western Australia, visa sponsorship and a possible pathway to permanent residency. In 2025–26, 109 international teachers commenced in public schools, with the majority appointed to positions in regional and remote schools across WA.

Teachers hit the red dust

The Department's drive to secure teachers from around Australia is helping address workforce needs in our regional and remote schools, with more than 30 new teachers making the move from the eastern states for the start of the 2026 school year.

Eight employees started their WA teaching journey in Port Hedland, after a successful interstate recruitment campaign.

A Victorian graduate teacher couple, Taylor Gilmour and Tomé Rodrigues Correia, made the move together.

"We decided to make the move to WA to experience the slower, community life we constantly crave. We have both strived to develop our practice and experience, so we are constantly making use of opportunities that come our way," said Taylor, who teaches at the Cassia Education Support Centre in South Hedland.

Tomé is a Humanities and Social Sciences teacher at Hedland Senior High School and says he learnt about teaching in WA at a presentation at Monash University.

"We walked away from that session very excited by the opportunity to teach in WA, but we weren't too familiar with all the different locations and cities. I love teaching because it is a rewarding job, in which every day I am trying to do some good in the world and help build up young people to become competent and, most importantly, to become their own individual and confident selves," he said.

Also making the transition to the Pilbara is Madeleine Rowe, who has moved from a busy suburb in Sydney to teach at Baler Primary School in South Hedland.

Madeleine said she is looking forward to the chance to explore more of Australia.

"The Pilbara is such a unique part of the country, and there's something about the burnt orange landscape and wide-open spaces that's always appealed to me. I'm excited to work alongside dedicated and supportive staff and to be a part of a collaborative school environment. I'm looking forward to building strong relationships with students and families and being a part of a connected community," Madeleine said.

Yusof Manaf-Hassan, Senior Project Officer from the Workforce Supply, Mobility and Reform team, said candidate engagement can be ongoing, providing prospective teachers with personalised advice and assistance as they relocate to WA.

"Candidate engagement starts from the initial contact with teachers. This can be a phone call, an expression of interest submission or a face-to-face meeting at an interstate venue. Candidates may attend an information session or discuss possibilities and opportunities with us as they finish their study," said Yusof.

"This engagement and care extends beyond their move as the teachers settle themselves into Western Australian life."

The recruitment campaign is part of a broader effort to ensure all our schools, no matter their location, have a skilled workforce.

We also focus on giving newly arrived teachers practical support to make a successful transition to life and work in WA.

"For many on the east coast, it is a big decision to move away from family and friends," Yusof said.

"Having that support within the Department makes that decision a little bit easier."

Support and develop school leaders

We believe that when school leaders have the clarity and vision to guide their school communities, everyone is better supported to succeed. We work with leaders at all levels to develop and enhance the skills and attributes they need to lead effectively, while laying the groundwork for a more connected and cohesive approach to leadership across the system.

We provide professional learning for current and emerging team leaders, aspiring principals, newly appointed principals and principals in the early years of being a principal. We also offer a suite of programs designed to strengthen schools' approaches to whole-school improvement and build cohesive, high-functioning leadership teams. In 2026, an additional day of professional learning for newly appointed principals was added with a focus on students with disability and complex needs. This additional learning day gives new principals the opportunity to build their understanding of legislative and work health and safety requirements and strengthen access and inclusion for students with disability.

We support principals to undertake a professional review by:

- validating their self-reflection and analysis and providing constructive feedback to foster professional growth
- providing professional learning to build capability in quality self-reflection and self-assessment practices.

These reviews also contribute to system accountability.

Collegiate principals provide feedback and personalised support to increase the instructional leadership capacity of principals across Western Australia and their impact on student learning. They also provide outreach check-ins and peer support focused on principal wellbeing. In 2025–26, 171 principals sought to engage with a collegiate principal and as at 30 June 2026, the collegiate principals were working with 549 principals.

We partially funded professional learning to support and enhance the leadership capabilities of:

- managers corporate services
- women in the initial stages of their leadership journey.

Councils and boards of public schools play an important role in contributing to good school governance. We support school councils and boards through professional learning to ensure members know their roles and responsibilities.

Our schools and our system

Schools are more than just collections of classrooms – they are vibrant communities with their own culture and relationships that directly affect the success, wellbeing and satisfaction of everyone within them.

We strengthened central leadership and support, recognising that while each school faces its own unique complexities, many challenges are shared across the system. We are well positioned to provide clear direction, consistent support and sustainable solutions that benefit all schools.

In 2025–26

- We conducted 311 public school reviews, to ensure accountability for the performance of public schools and to guide the improvement efforts of principals and their staff to deliver high quality education to all students.

Schools become community hubs in $21 million trial

Families at 4 WA public schools have easier access to the support they need through a new initiative that brings community, health and social services into schools.

The 4-year Connected Community School trial aims to transform schools into community hubs, providing a bridge from school to the wider community.

The schools participating in the trial are Ashburton Drive Primary School, Clarkson Primary School, Girrawheen Senior High School and Roebourne District High School.

"The Connected Community School trial represents a practical shift in how our families engage with support services. It will help families access services closer to home. Rather than travelling offsite, families can attend workshops, meetings and appointments within the school environment," said Sarah Chaloner, Principal at Clarkson Primary School.

She emphasised the importance of addressing the needs of the whole child. "We want to ensure our learning environment reflects the broader needs of our students, and this trial supports that goal."

The services offered under the Connected Community School trial depend on the particular needs of each school community.

The schools consulted with their communities and stakeholders in 2025 to help inform their approach.

Some of the new initiatives at Clarkson Primary School include playgroup, expanded social-emotional learning programs, lunchtime wellbeing clubs and parent workshops.

"If this helps families keep their children engaged at school and better able to get the help they need to keep learning, that would be a great outcome for us," Sarah said.

Connected Community Schools are supporting their students and families with services including speech pathology, counselling, social work and family support, and food and nutrition programs. Improved access to services helps to reduce barriers to learning and supports students to arrive at school ready to learn.

The trial is supported by a collaborative approach involving the departments of Education, Health and Communities, and the Mental Health Commission.

By bringing services together in a familiar and trusted setting, the trial aims to strengthen connections between schools, families and communities, helping children get the best possible start in life.

Curriculum delivery and support

We supported schools to make whole-school improvements, including through:

- a 4-term program with our WA Centre for Excellence in the Explicit Teaching of Literacy, strengthening evidence-based practices in schools with primary-aged students through mentoring, professional learning, and practical support for teachers and school leaders.
- the Phonics Initiative, building staff knowledge of effective phonics instruction and assessment through professional learning and school leader consultations.
- the Language Assistant Program, providing co-funded support, with each participating school contributing 50% of costs to host a language assistant to support language teachers.

School budgets

We continue 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.

From 2025, this includes a Better and Fairer Schools Agreement initiative to increase funding to schools with fewer than 100 enrolments. In 2026, additional funding totalling $9.8 million was allocated across 126 schools.

Our School Budget Review Committee provides a mechanism for public schools to seek additional funding during the school year. In 2025–26, we approved 19 requests for additional funding from schools, with over $2.2 million in additional funding allocated.

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

We provide support for schools to plan, manage and monitor their school budgets through:

- workshops and training sessions to staff as part of a comprehensive professional learning program
- individual support for schools.

Students' voice

To improve schools across our system we need to hear from our students. The WA Student Council is comprised of Year 10 and 11 public school students from across our 8 education regions. They inform and contribute to our system priorities, future initiatives and strategic directions. The council's priorities in 2026 are access to resources, student wellbeing, staff development and curriculum development.

We ask Year 12 students about their post-school intentions and satisfaction with how their school has prepared them for their future. The survey also asks students about their satisfaction with the quality of the teaching received and education facilities at their school. To read some of the results of the survey, refer to Appendix 1.

Education in the regions

The Broome Residential College 'My Place My Future' marketing campaign won the Commissioner for Children and Young People Award for Best Practice in Children's Consultation at the 2025 Institute of Public Administration Western Australia Achievement Awards. The campaign was co-created with students, providing an authentic and empowering platform to tell their own story, which raised the college's profile to prospective students and their families across the state.

Released in November 2025, the *Regional Education Strategy* brings together new and current initiatives built on 4 pillars:

- building and supporting our regional workforce
- expanding curriculum delivery
- strengthening support for student wellbeing
- developing partnerships to create opportunity.

The strategy supports regional education offices and schools to improve and provide equitable outcomes for students in regional Western Australia, with a focus on balancing local decision-making and system support.

We are committed to creating culturally responsive public schools through a whole-school approach to student wellbeing that emphasises strong engagement with families, local communities, service providers and the Aboriginal Community Controlled Organisation (ACCO) sector. This work is progressing across regional areas, with a continued focus on fostering meaningful partnerships with ACCOs. These partnerships address the needs of Aboriginal students, strengthening wellbeing, engagement, attendance and supporting successful transitions throughout key stages of their educational journey.

We established an information sharing agreement with the Marra Worra Worra Aboriginal Corporation, guided by Privacy and Responsible Information Sharing legislation. Through the agreement, the Department provides Marra Worra Worra with a set of current student information to be used to support disengaged youth in the Fitzroy Valley area.

The East Kimberley Place-Based Partnership agreement was signed on 29 April 2026 and involved a signing ceremony the following day in Kununurra. This agreement sits within the formal partnership agreement under the *National Agreement on Closing the Gap*, aligned to state and national commitments to shared decision-making with Aboriginal community priorities of the East Kimberley region. The place-based initiative provides for a new way of working for government and communities in the early years priorities.

For further information on our commitment to the national agreement, refer to our Closing the Gap section.

Year 11 and 12 SIDE-enrolled students at 20 regional schools were supported by independent learning coordinators in 2025 and 2026. These coordinators worked closely with a team of 8 regional learning specialist teachers who supported SIDE-enrolled ATAR students across regional Western Australia.

With Aboriginal children making up more than 60% of the Kimberley's school population, the Kimberley Schools Project supports principals and teachers to deliver targeted teaching tailored to the specific needs of their students. In 2025, we had 20 public schools participating in the project, which aims to empower and develop the leadership capability of Aboriginal staff to support community engagement and Aboriginal leadership within school communities.

Expanding on elements of the Kimberley Schools Project, the Scaling Up Success in Remote Schools Program focuses on targeted teaching, and student and community engagement in outer regional and remote public schools. In 2025, 15 public schools from the Goldfields and Midwest education regions participated in the Australian Government funded program. In Term 1, 2026, the program was expanded to an additional 8 schools in the Pilbara region.

Schools in the Pilbara continued to benefit from our partnerships with industry, including BHP, Woodside Energy, Rio Tinto and Chevron. These partnerships seek to add value to education through:

- strengthened educational opportunities, targeted learning support and expanded career pathway support for students
- additional professional learning opportunities for school staff.

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.

Phase 1, providing student administration functions such as attendance, behaviour and wellbeing management, was completed in 2025. Phase 2, providing all remaining functions, was successfully piloted in July 2025 and commenced wider deployment to schools in March 2026.

In 2025–26, more than 270,000 teachers, students and parents used Connect, our integrated teaching and learning online environment. Through Connect:

- we provide online classrooms for students
- teachers and other staff across the state can engage in discussions, collaborate and share resources through Connect Communities
- schools may choose to provide parents with access to grades, feedback and electronic versions of their children's school reports.

Public school infrastructure

Asset investment program

Our asset investment program expenditure in 2025–26 was $611.05 million.

This included completing construction on:

- refurbishment of the school hall at Bicton Primary School
- a new general learning classroom block and new high needs education support centre at Brabham Primary School
- additional student accommodation at Harrisdale Primary School and Highgate Primary School
- a new teaching block to replace the fire-damaged early childhood education building at Gingin District High School
- the new Sunrise Primary School and Wungong Primary School, which opened for the 2026 school year
- new education support facilities at Wanneroo Secondary College.

Construction continued on:

- new primary schools in Alkimos, Banksia Grove and Piara Waters to open for the 2027 school year
- additional student accommodation, including STEM facilities at Ashdale Secondary College
- increasing capacity at Bob Hawke College
- the forward works for a new secondary school in the Brabham area
- additions and improvements to increase permanent capacity at Caversham Primary School
- works for a new primary school in East Perth, planned to open in 2029
- oval rehabilitation works at Girrawheen Senior High School
- a new low to medium needs primary education support facility for the Mount Hawthorn Education Support Centre that is being relocated to Lake Monger Primary School
- stage 2 of Piara Waters Senior High School to provide additional accommodation and specialist classrooms
- the major redevelopment, including STEM facilities, of Rockingham Senior High School, Rockingham Senior High School Education Support Centre and Safety Bay Senior High School
- remediation works at the Newman Senior High School recreational centre.

Construction commenced on:

- works to set up the new School of Alternative Learning Settings sites at Northam and Karratha
- a new 2-storey learning hub at Applecross Senior High School
- remediation works at the Karratha Senior High School cafeteria.

Planning and design continued or commenced on:

- refurbishment of design and technology facilities at Albany Senior High School
- 2 new primary schools in Anketell and Byford, to be delivered for the 2029 school year
- increased capacity at Harrisdale Senior High School, Inglewood Primary School, Piara Waters Primary School and Riva Primary School.

WA Recovery Plan

All projects funded through the WA Recovery Plan's $492 million allocation over the 2020–21 to 2024–25 financial years have now been completed. The final 2 projects delivered were:

- a new multi-storey block and visual arts building at Kalamunda Senior High School and new classrooms at Kalamunda Secondary Education Support Centre
- the new high school building at Roebourne District High School.

Community Use of School Sporting Facilities Program

Grant funding of $10 million across 2024–25 and 2025–26 is helping to deliver the Community Use of School Sporting Facilities Program. The program supports:

- increased community use of public school sporting facilities
- stronger relationships between schools and local communities
- improved school sporting facilities
- reduced demand pressures on facilities used for training and competition
- enhanced recognition of schools as community hubs.

Election commitments

An investment of $424.4 million was allocated in the 2021 election over the 2021–22 to 2024–25 financial years to deliver key election commitments. This funding was subsequently adjusted as required. The investment supports a range of key programs including major build projects, the STEM program, the Secondary Science program, the Primary School Science program and the Schools Clean Energy Technology Fund. The majority of projects have now been completed, with the following information outlining progress on the remaining major projects and programs.

Projects completed included:

- major upgrades, additions and STEM laboratories at Albany Senior High School and Byford Secondary College
- new STEM laboratories at Atwell College, Bullsbrook College, Eastern Hills Senior High School, Geraldton Senior High School, Girrawheen Senior High School, Hampton Senior High School, North Albany Senior High School and Pinjarra Senior High School
- new performing arts facilities and a STEM laboratory at Balga Senior High School
- a major upgrade and additions at Darling Range Sports College
- a home economics room upgrade at Exmouth District High School
- a new sports hall, refurbished performing arts space and a STEM laboratory at Kelmscott Senior High School
- a new sports hall, STEM laboratory and early childhood education classroom block at Roleystone Community College
- a new performing arts centre and dance studio at Warwick Senior High School.

Projects that continued included:

- redevelopment and refurbishments at Springfield Primary School
- a new sports hall, upgrades and a STEM laboratory at Greenwood College
- round 4 of the Schools Clean Energy Technology Fund with LED lighting and solar provisions.

Further funding was committed as part of the 2025 election to address enrolment growth and upgrade aging infrastructure. The investment supports a range of key projects and programs aimed at increasing capacity and modernising school facilities. The following outlines progress on major projects and programs.

This included completing construction on:

- air conditioning upgrades at 4 schools as part of the Cool the Schools program
- 5 pilot full-time Kindergarten sites for the start of the 2026 school year, with further sites to be operating for 2027.

Planning or construction commenced on:

- 4 new primary schools in Eglinton, Treeby, Vasse and Yanchep to be delivered in 2028
- a new secondary school in Alkimos to be delivered in 2030
- major upgrades at 17 schools through the New Schools and Maintenance Vision – Major Upgrades election commitment, including:
  - a new sports hall with sports science facilities at Belridge Secondary College
  - a new early childhood education block at Byford Primary School
  - a new sports hall and refurbishments to the existing sports hall at Champion Bay Senior High School
  - the stage 1 redevelopment, to deliver a new sports hall and refurbish the existing gym into a performing arts centre at Como Secondary College
  - a new early childhood education block and associated ancillary amenities at Cowaramup Primary School
  - major upgrades at Eastern Hills Senior High School
  - upgrades and refurbishment of the science block at Geraldton Senior High School
  - a new early childhood block with associated ancillary facilities at Glen Forrest Primary School
  - the upgrade of design and technology facilities at Greenwood College
  - the stage 1 redevelopment of Hampton Senior High School
  - a new 2-storey classroom block, upgrades and refurbishment of the Kindergarten and Pre-primary block at Karrinyup Primary School
  - major upgrades to support intake of Year 11 and 12 students at Kinross College
  - expansion and new general area learning block at North Albany Senior High School
  - major upgrades, including a new classroom block and roof replacement at Ocean Reef Senior High School
  - a new early childhood block and integration of new facilities with the education support centre at O'Connor Primary School
  - redevelopment of the Spencer Park Education Support Centre
  - a major upgrade of the performing arts centre at Woodvale Secondary College
- minor upgrades for the 61 schools through the New Schools and Maintenance Vision – Minor Works election commitment
- installation of reverse cycle air conditioning at the remaining 41 schools to be delivered through the Cool the Schools program
- upgrades to support schools with Outside School Hours Care.

Schools Upgrade Fund

Australian Government funding under the Schools Upgrade Fund provided $2 million for round 1, with the final project to upgrade the pool changerooms at Greenwood College now complete, and $24.7 million provided for round 2 to enable investment in capital projects such as new facilities, major refurbishments and upgrades to government schools.

Projects completed in round 2 include:

- refurbishment of the library at Gilmore College
- an upgrade to the playground and shade structure at Midvale Primary School.

Design and construction has commenced for the following round 2 projects:

- court rebuild and shade structure over basketball court and disability pathways to the court at Armadale Education Support Centre
- 2 classroom refurbishments and playground upgrade with shade structure at Avonvale Education Support Centre
- refurbishment of the west wing of the library into a new student service hub at Esperance Senior High School
- covered assembly upgrade at Grovelands Primary School
- a new covered assembly at Holland Street School
- a new Pre-primary classroom block at Koorana Education Support Centre
- a new shade structure over playground at Menzies Community School
- air conditioning replacement for the whole school at Newton Moore Senior High School
- a new Pre-primary classroom block at Roseworth Education Support Centre
- outdoor learning space and a playground upgrade with shade structure at South Ballajura Education Support Centre
- court resurfacing, playground upgrade with shade structure, and covered assembly upgrade at Yale Primary School.

Royalties for Regions

Projects completed included:

- refurbishments at Baler Primary School and Cassia Primary School
- new education support facilities at Waggrakine Primary School
- an additional classroom block and STEM laboratories at Albany Senior High School.

Projects commenced or continued on:

- additions and improvements to the piggery domes at the Western Australian College of Agriculture – Cunderdin.

New buildings raise level of learning and engagement

Kelmscott Senior High School students are enjoying the benefits of a $12.3 million upgrade to their school, which is inspiring new ways to learn in science, technology, engineering and mathematics (STEM), sports, music and the performing arts.

A new multipurpose sports hall is used for rock climbing, athletics, volleyball, basketball and fitness training. It also includes change rooms and dedicated staff areas.

A major part of the upgrade was the conversion of the old school gym to a performing arts centre, including a shared drama and dance studio, green rooms and a dedicated entry with kitchenette.

Other refurbishment work was completed to provide a dedicated music centre with music ensemble room and practice rooms, and an existing space at the school was converted into a new STEM facility.

Kelmscott Senior High School is in a period of growth and positive change. Beyond the buildings, the investment is helping students engage in learning, as well as giving staff and the wider community the opportunity to come together through sport, the arts and shared events.

Principal Mark Jeffery said there has been a new level of excitement since the opening in February 2026.

"Our mid-year showcases were held in the new 240-seat performing arts centre for the first time," said Mark.

"We used to have to go offsite for those performances, so we are very pleased to be able to run them in-house.

"A parent sitting next to me commented that the new venue was incredible and the students were so lucky to have this now."

At the purpose-built STEM facility, the subject of robotics is being taught involving more elaborate and complex tasks.

"The physical environment is as important for student achievement as outstanding teaching," said Mark.

The new buildings will provide opportunities to showcase innovative, contemporary teaching practices, and help position the school as a centre aspiring to teaching and learning excellence for its students.

Sustainability

In recognition of the impacts of climate change, our *Caring for Country together – our sustainability framework* provides strategic direction for sustainability across our organisation.

The $44.6 million Schools Clean Energy Technology Fund continued reducing emissions, with more schools receiving solar systems and LED lighting upgrades during 2025–26. As an outcome of this funding, almost 260 schools will receive solar systems and almost 100 schools will receive LED lighting upgrades.

We are actively involved in the WA Government's *Kep Katitjin – Gabi Kaadadjan Waterwise Action Plan 3* to reduce water use and embed waterwise practices at new and existing schools.

We work with the Department of Transport and Major Infrastructure to support active travel through school participation in the Your Move program and financially through the Connecting Schools Grant.

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 2025–26, we supported schools to:

- engage with our sustainability framework
- develop and embed sustainability action plans
- create culturally responsive outdoor teaching and learning spaces through the Bush Classroom initiative and in partnership with local Aboriginal communities.

National and state commitments

In December 2025, the Western Australian and Australian governments signed a 2-year extension of the Preschool Reform Agreement, providing an estimated $114.2 million in additional Australian Government funding for Western Australia for 2026 and 2027, pending a future, longer-term national agreement. The extension ensures the continuation of universal access to 15 hours of Kindergarten per week for Western Australia's children, no matter where they live in the state. Australian Government funding under the agreement provides 4 of the 15 hours of Kindergarten that children can access each week in public, Catholic and independent schools.

In 2026, Western Australia become one of only 3 states or territories in Australia where public school education is fully funded at 100% of the national Schooling Resource Standard, in accordance with the *Better and Fairer Schools Agreement – Full and Fair Funding 2025–2034*, signed with the Australian Government in 2024–25.

Additional Australian Government funding under the agreement is tied to reforms focused on 3 nationally agreed areas – equity and excellence, wellbeing for learning and engagement, and a strong and sustainable workforce.

We continued to advance nationally agreed reforms through the Education Ministers Meeting and subcommittees.

International students

In 2025–26, we continued to support the enrolment of international students in our schools and the provision of their education, including through the delivery of initiatives set out in our long-term strategic plan for international education in public schools. This included:

- assisting schools to build international programs by providing best practice information and individual support to their frontline staff
- overseeing student placement, accommodation, engagement and welfare
- working with Western Australia's overseas network of investment and trade offices, to implement international engagement activities.

As at the Semester 1, 2026 student census, 591 international students were enrolled in schools across our public education system.

AUKUS

During 2025, we commenced work to support the WA Government's implementation of the Australian Government's responsibilities under the AUKUS trilateral partnership, working in consultation with Defence West and other agencies to plan for the arrival of personnel and their families. We are:

- engaging with United States Government representatives, the largest stakeholder impacting education, to support a coordinated transition of students into Western Australian schools
- proactively planning for year-on-year enrolment growth through to 2030, including identifying local impacts, and considering short and long-term infrastructure responses
- supporting school communities to welcome incoming families
- participating in stakeholder engagement to support awareness and the development of post-school pathways that benefit Western Australian students, contributing to existing industries and strengthening the pipeline of workers required for the emerging marine and defence sectors.

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 (176,242) were enrolled in 317 non-government schools in 2026. For more enrolment information, refer to our School data and performance website page.

Non-government school regulation and funding, and home education

Non-government school regulation

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

We regulate independent schools, and audit and review the regulation of Catholic schools in accordance with 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 assesses compliance of non-government schools with the registration standards and other requirements. In 2025–26, the Director General approved:
- 3 initial registrations
- 36 registration renewals
- 28 registration changes.

We provide 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 allocate funding to Catholic and independent schools based on a formula approved by the Minister for Education.

Funding is allocated on a per student basis in accordance with the requirements of the Better and Fairer Schools Agreement. The annual non-government schools funding order and guidelines were issued for 2026 by the Minister and set out funding amounts, and accountability and eligibility requirements.

The main sources of funding for non-government schools are:
- Australian Government grants
- WA Government grants
- tuition fees paid by parents.

In 2025–26, we allocated almost $511 million in recurrent financial assistance for 172,146 students in non-government schools (more than $482 million for 167,946 students in 2024–25). This amount included over $52.2 million to support students with special educational needs ($45.7 million in 2024–25).

We allocated to CEWA and the Association of Independent Schools of Western Australia (AISWA):
- over $7.4 million to administer the WA Government's Non-Government School Psychology Service (over $7.4 million in 2024–25).
- $400,000 to support planning and implementation for the Remote Schools Infrastructure Program, a 2025 WA Government election commitment to provide funding for capital works at remote Kimberley non-government schools.
- almost $1.6 million to support the re-engagement of students at educational risk, with an additional $199,000 to the Australian Music Examinations Board (WA) to support these students.

Through the Low Interest Loan Scheme, there were 283 active loans for non-government schools and The University of Notre Dame Australia, with an outstanding balance of $409.6 million (Table 3). Of the $49.3 million advanced in 2025–26, $42.2 million was for new works and $7.1 million was for works in progress (Table 4).

Table 3: Low interest loans summary 2024–25 to 2025–26

	2024–25	2025–26
Balance outstanding	$409.3m	$409.6m
Number of active low interest loans	292	283

Source: Department of Education, Education Business Services

Table 4: Low interest loans nature of works summary 2024–25 to 2025–26

	2024–25	2025–26
New works	$42.8m	$42.2m
Works in progress	$10.0m	$7.1m

Source: Department of Education, Education Business Services

Refer to our website for more information about the provision of per capita grant funding to non-government schools. This includes financial assistance provided to individual schools in 2025–26 and a list of schools that received loans.

Home education

Families choose home education for a variety of reasons. To undertake home education, the parent or legal guardian with primary responsibility must register with the Department as the home educator. We are responsible for registering home educators, and evaluating home education programs and students' educational progress.

In 2025–26, we provided an average of 46.6 full-time equivalent home education moderators and administrative staff to meet this commitment. We also developed a suite of resources to support and clarify the roles and responsibilities of home educators. These include program and progress templates, exemplars and guidelines for home education moderators. In March 2026, there were 8,106 students registered to receive home education.

Providing secretariat services and support

School Curriculum and Standards Authority

We provide services and support to the School Curriculum and Standards Authority (the Authority) through a service level agreement to ensure it delivers 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 Board of Western Australia

We provide support services to the Teacher Registration Board of Western Australia (the Board) to ensure it delivers its functions of:

- registering and renewing the registration of those persons who meet all legal requirements to be teachers in WA
- 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 WA educational institutions.

We ensure the Board receives independent advice and support from our staff; that confidential information and data collected and managed are protected through secure internal systems and processes; and that investigations undertaken are 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 teachers 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 Advisory Panel

We provide secretariat support to the Minister's Non-Government Schools Planning Advisory Panel. In 2025–26, the panel provided advice to the Minister on 14 planning proposals seeking advance determination to establish a non-government school or to make a significant registration change.

Non-Government School Registration Advisory Panel

We provide secretariat services to the Non-Government School Registration Advisory Panel. Non-government school bodies may seek a review of certain decisions by the Director General or the Minister about their registration. The panel conducts an independent review and reports to the Minister with its recommendations. There were no requests for a review in 2025–26.

Western Australian Higher Education Council

We coordinate the Western Australian Higher Education Council, chaired by the Minister for Tertiary and International Education and comprising the vice-chancellors of Western Australia's 5 universities. The council met 3 times in 2025–26 on strategic matters of mutual interest between the universities and the state government such as:

- racism and antisemitism
- university governance
- the work of the newly established Australian Tertiary Education Commission
- allocations for domestic and international university places.

Rural and Remote Education Advisory Council

We provide secretariat services to the Rural and Remote Education Advisory Council, comprising key education stakeholders and community representatives to address priority issues for rural and remote education.

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Ministerial directions

We did not receive any ministerial directives in 2025–26 relevant to:

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

Other financial disclosures

Pricing policies of services provided

We charge for goods and services rendered on a full or partial cost-recovery basis. We determine these fees in accordance with the Department of Treasury and Finance'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 Programs) Regulations 2012 (WA). For its Schedule of Fees refer to the Teacher Registration Board of Western Australia website.

The School Curriculum and Standards Authority charges 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 are prescribed in regulation 14(7) of the School Education (Student Residential Colleges) Regulations 2017 (WA).

Annual estimates

In the 2026–27 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. Find the annual estimates representing the budget for the Department of Education excluding the School Curriculum and Standards Authority in Appendix 2.

Other legal requirements

Act of grace payments

During 2025–26, there were no act of grace payments.

Unauthorised use of credit cards

During 2025–26, staff reported 962 instances of unauthorised use of corporate credit cards, with 9 cases referred for investigation. Of these, 82 were reported by central and regional services staff and 880 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 2025–26 increased by approximately 22% (174 instances) in comparison to the 2024–25 results (788 instances). For further information, refer to Table 5.

Table 5: Unauthorised use of credit cards 2025–26

Category	Amount ($)
Aggregate amount of personal use expenditure for 2025–26[(a)]	**76,065.33**
Aggregate amount of personal use expenditure settled by the due date (payment due within 5 working days)	55,877.48
Aggregate amount of personal use expenditure settled after the due date (after 5 working days)	20,188.93

(a) All personal credit card use reported in 2025–26 has been settled. The repayments for personal use included rounding of minus $1.08.
Source: Department of Education, Education Business Services

Expenditure on advertising, market research, polling and direct mail

In 2025–26, we incurred expenditure centrally of $884,390 with media advertising organisations and advertising agencies (refer to Table 6). There was no expenditure with market research, polling and direct mail organisations.

Table 6: Central expenditure on advertising 2025–26

Category and providers	Amount ($)
Media advertising organisations Carat Australia Initiative Media Meta	**650,236**
Advertising agencies Gatecrasher Media Engine Rare Creativethinking	**234,154**

Source: Department of Education, Communications and Education Business Services

Disability access and inclusion plan outcomes

We continued to implement our *Disability Access and Inclusion Plan 2018–2023*, which outlines strategies to enhance equitable inclusion of people with disability across our schools, services and employment practices. The plan addresses outcomes required under the Disability Services Regulations 2004 (WA), as well as the additional goal of improving learning outcomes for students with disability. A new plan is being developed that will be informed by:

- feedback from students, parents, staff and the broader community
- our work on disability reform.

In accordance with public sector processes, our *Disability Access and Inclusion Plan 2018–2023* remains in operation while we are developing the new plan.

In 2025, as part of our ongoing commitment to continuous improvement and to supporting students and staff with disability, we provided:

- access for all staff to 11 Disability Confident online learning modules developed by the Australian Disability Network
- professional learning to more than 7,450 staff and educators to support students with disability
- more than 2,500 staff with information or professional learning on inclusive and accessible recruitment processes
- advice and assistance on more than 900 cases to principals and line managers through injury management consultants to support staff with injury, disability or medical conditions
- specialised support for students with specific educational and engagement needs through our Schools of Special Educational Needs.

A world without barriers

Increasing awareness of sign language in the community is the first priority in deaf education, according to the 2026 winner of the Department's Women of Achievement Award.

Patti Levitzke-Gray is a Deaf Education Officer who facilitates the teaching of Auslan within a nation-leading language program. The program is run by Shenton College Deaf Education Centre (SCDEC) in partnership with Shenton College.

The Auslan course is offered as a language across Years 7 to 12, providing valuable opportunities for Auslan and deaf culture to permeate the wider school community.

Patti has been instrumental in building the program to the success it is today.

"My inspiration for teaching Auslan comes back to acknowledging the human rights of deaf people and the importance of sign language for communication," said Patti.

"The expectation is not that these students become interpreters. They are our future doctors and lawyers and they will use the skills they've learned here to communicate directly with Auslan users."

SCDEC is the only secondary school in Australia offering Certificate III and IV in Auslan and the only school in WA offering Auslan as a WACE ATAR subject.

Patti's contribution to the education of deaf, hard of hearing and hearing students across SCDEC and Shenton College has ensured the delivery of a linguistically authentic and culturally rich learning experience.

"This has resulted in a truly inclusive school community," said Patti.

"To the Deaf community, this award means recognition and empowerment of their language and culture, creating a more inclusive society."

Good governance and compliance with public sector standards and ethical codes

We upheld our commitment to promoting the highest standards of corporate governance, professional conduct and ethical behaviour operating within a framework 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 2025–26, we initiated strategies to support student needs, strengthen child safeguarding and wellbeing, and ensure our employees and representatives upheld minimum standards of conduct and integrity. Key initiatives included:

- strengthening our system for responding to and investigating reportable conduct, including compliance with the Western Australian Ombudsman's notification requirements under the *Parliamentary Commissioner Act 1971* (WA)
- strengthening systems and data integration to support proactive and targeted prevention strategies
- commencing a review of our *Code of conduct*.

We provide integrity education to staff aimed at preventing, detecting and managing staff misconduct and reportable conduct. This training promotes ethical practices aligned to the standards, behaviours and values outlined in our *Code of conduct*.

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 2025–26, we finalised 249 investigations involving 598 alleged breaches of discipline. Of the total number of allegations, 349 were substantiated.

We manage reportable conduct matters in accordance with the *Parliamentary Commissioner Act 1971* (WA). In 2025–26, we submitted 230 notifications to the Ombudsman of Western Australia and made 102 reportable conduct findings.

Our governance framework ensures accountability and provides clear decision-making and approval processes for the effective management of the Department's governance committees. Supporting our Corporate Executive are:

- the Finance Committee, which provides governance and oversight of the Department's financial management and compliance obligations in accordance with the Western Australian Financial Management Framework and the *Financial Management Act 2006* (WA)
- the Policy Committee, which provides governance and oversight of the Department's operational policies
- our independent Audit and Risk Committee, established in accordance with the *Financial Management Act 2006* (WA) and Treasurer's Instruction 10.

We conducted regular reviews of schools and other Department worksites to monitor compliance with the *Working with Children (Screening) Act 2004* (WA).

In 2025–26, we responded to 22 interim negative notices and 21 negative notices issued to Department employees and non-employees, including volunteers and mentors, engaged in child-related activities by the Department of Communities.

In 2025–26, our Screening Unit completed 32,147 nationally coordinated criminal history checks (29,045 in 2024–25). Criminal history information of prospective employees, volunteers, contractors and tertiary students undertaking practicums was provided by the Australian Criminal Intelligence Commission and Western Australia Police Force and assessed in line with our Criminal convictions suitability criteria.

We updated our Criminal History Screening for Department of Education Sites policy and procedures. These now provide greater clarity regarding the screening of members of the community entering schools and other Department sites, and they outline exemptions for employees of other government agencies providing services to students and schools.

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 2025–26, 266 staff members attended selection panel training.

During 2025–26, we prepared for the implementation of new Public Sector Commissioner's Instructions relating to recruitment, selection and appointment. The new instructions (effective from 1 July 2026) introduce alternative pathways to employment, supported permanent appointment and reinforced integrity in recruitment practices across the public sector. To support implementation, we commenced training for hiring managers in May 2026 and have since delivered 49 training sessions, with 2,282 hiring managers completing training in the application of the new instructions.

We managed breach of Standard claims as required by the Public Sector Management (Breaches of Public Sector Standards) Regulations 2005 (WA). In 2025–26, we received 56 breach of Standard claims. Of these, no claims were upheld by the Public Sector Commission. We supported staff and improved compliance by reviewing processes and communicating opportunities for practice improvements to staff involved in the process.

Complaints management process

We are committed to effectively managing and resolving complaints and notifications, to ensure we provide 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.

For complaints and notifications received related to staff conduct, they were assessed 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) and the Parliamentary Commissioner Act 1971 (WA).

We commenced several projects to enhance our complaints handling processes, supported by additional WA Budget funding for child safety. These projects remain ongoing and include:

- advancing strategies to enhance the complaints function, with a focus on accessible, child-focused reporting pathways for students and improved guidance for employees aligned with the National Principles for Child Safe Organisations
- improving the management of complaints involving students with disability or imputed disability
- reviewing existing policies to ensure:
  - currency
  - alignment with contemporary practices
  - the identification of opportunities for continuous improvement.

The Parent Liaison Officers pilot, also funded in part by the Workload Reduction Fund, continued to support teacher and school leader engagement with parents and carers. The pilot has strengthened the Parent Liaison area's capacity to provide support through the employment of officers with expertise in conflict resolution, education systems, inclusiveness and cultural responsiveness. The pilot has increased system support to schools statewide through:

- advice and support to resolve parent and carer concerns, including for students with complex needs
- development of complaint process related resources
- development and delivery of new training for school staff in early, clear and trauma-informed communication with parents and carers when concerns arise.

Privacy and responsible information sharing

The *Privacy and Responsible Information Sharing Act 2024* (WA) will come into effect on 1 July 2026, and the Notifiable Information Breach Scheme commences on 1 January 2027.

In 2025–26 we:

- provided communications and support materials for staff and developed new online professional learning courses
- provided privacy advisory services to support business areas in high privacy impact activities and embed privacy-aware decision-making across central services
- strengthened information governance through development of a new enrolment collection notice for schools and review of the Department's information asset register
- established information breach management through formalised reporting processes and a central information breach register.

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

We continue to strengthen the efficiency and effectiveness of our recordkeeping systems, training and governance arrangements in accordance with the *State Records Act 2000* (WA) and our approved recordkeeping plan.
We review our recordkeeping systems on a 5-year cycle, with interim reviews undertaken in response to legislative changes, system upgrades and identified risks.

In 2025–26, 13,911 staff, including 12,940 school staff, completed our mandatory recordkeeping training program, to support them in meeting their obligations under our recordkeeping plan. New employees must complete this program as part of their induction. From January 2026, the program includes privacy and responsible information sharing content. This additional content was also incorporated into our online guidance and face-to-face training sessions.

Significant progress was made in reducing over-retention and information risk through a large-scale, risk-based destruction initiative. We securely disposed of more than 259,000 personal identity documents, no longer required to be retained, to reduce unnecessary information holdings, improve system performance and mitigate privacy and information security risks.

We revised our Management of School Records guidelines to improve identification of records subject to disposal freezes and to support correct retention and disposal practices for common school records. In 2025–26, we approved 390 school destruction lists.

To support the long-term preservation and accessibility of permanent and disposal freeze records, we lodged 4,876 boxes of records into secure offsite storage. Records were removed from schools, registered in our electronic document records management system (TRIM) and prepared for long-term preservation, with records of historical significance digitised where appropriate to support accessibility and reduce manual handling.

Government policy requirements

Board and committee remuneration

Members of boards and committees, as defined in Premier's Circular 2025/15: 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 7 to 13.

Table 7: Aboriginal Advisory Body remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual (2025–26)
Chair					
Tamara Murdock	2 years	12 months	Up to/over 4 hours	$476/732	$2,672
Member					
Latoya Bolton-Black	2 years	12 months	Up to/over 4 hours	$309/476	$1,261
Daniella Borg	2 years	12 months	Up to/over 4 hours	$309/476	$1,261
Tyronne Garstone	2 years	12 months	Up to/over 4 hours	$309/476	$0
Henry Lockyer	2 years	12 months	Up to/over 4 hours	$309/476	$785
Shannon McNeair	2 years	12 months	Up to/over 4 hours	$309/476	$952
Bart Pigram	2 years	12 months	Up to/over 4 hours	$309/476	$0
Ian Trust	2 years	12 months	Up to/over 4 hours	$309/476	$1,428
				Total	**$8,359**

Source: Department of Education, Advisor, Cultural Responsiveness and Aboriginal Perspectives

Table 8: Non-Government School Registration Advisory Panel remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration Type	Base salary/ sitting fee/ stipend	Actual[(a)] (2025–26)
Chair					
Ivan Banks	5 years	12 months	Up to/over 4 hours	$366/563	$4,448
Member					
Georgina Detiuk	5 years	12 months	Up to/over 4 hours	$238/366	$0
Valerie Gould	5 years	12 months	Up to/over 4 hours	$238/366	$1,940
Simon Hood	5 years	12 months	Up to/over 4 hours	$238/366	$2,146
Holly Kerr	5 years	12 months	–	–	–
Rod Lowther	5 years	12 months	Up to/over 4 hours	$238/366	$2,544
Damien Martin	5 years	12 months	–	–	–
Robyn Smith	5 years	12 months	Up to/over 4 hours	$238/366	$0
				Total	**$11,078**

(a) All 2025–26 remuneration is related to review processes which were initiated (requested) in 2024–25.
Source: Department of Education, Strategy and Policy

Table 9: Non-Government Schools Planning Advisory Panel remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual (2025–26)
Chair					
Jim Bell	2 years and 6 months	8 months	Up to/over 4 hours	$680/1,046	$3,138
Audrey Jackson[(a)]	0 months	0 months	Up to/over 4 hours	$680/1,046	$680
Member					
Gavin Agacy	4 years and 11 months	12 months	–	–	–
Leith Brindle	4 years and 11 months	12 months	–	–	–
Anne Coffey	4 years and 11 months	12 months	–	–	–
Natalie Gulberti	4 years and 11 months	12 months	–	–	–
Owen Kelly	2 years and 9 months	9 months	–	–	–
Lisa Powell	4 years and 11 months	12 months	–	–	–
Morena Stanley	4 years and 11 months	12 months	–	–	–
				Total	**$3,818**

(a) Completed term on 30 June 2025 with final sitting fee payment processed after 1 July 2025.
Source: Department of Education, Strategy and Policy

Table 10: School Curriculum and Standards Authority Board remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual[(a)] (2025–26)
Chair					
Pauline White	5 years	12 months	Annual	$53,361	$53,191
Member					
Emeritus Professor David Andrich	4 years	12 months	Annual	$29,348	$29,254
Dr Lilly Brown	4 years	12 months	Annual	$29,348	$29,254
Emeritus Professor Jill Downie	4 years	12 months	Annual	$29,348	$29,254
Neil Fernandes	2 years and 4 months	12 months	Annual	$29,348	$29,705
Denise O’Meara	4 years	12 months	Annual	$29,348	$29,254
Kristine Stafford	4 years	12 months	Annual	$29,348	$29,254
				Total	**$229,166**

(a) The 2025–26 actual may be impacted by adjustments.
Source: Department of Education, School Curriculum and Standards

Table 11: School Curriculum and Standards Authority: Curriculum and Assessment Committee remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual[(a)] (2025–26)
Chair					
Denise O'Meara	4 years	12 months	Meeting	$825	$5,775
Member					
Jeffrey Allen	4 years	12 months	Meeting	$537	$3,222
Martin Clery	4 years	12 months	–	–	–
Phillip Collins	4 years	12 months	Meeting	$537	$3,222
Amanda Connor	4 years	12 months	Meeting	$537	$2,685
Armando Giglia	4 years	12 months	Meeting	$537	$3,759
Kya-Louise Graves	4 years	12 months	Meeting	$537	$3,222
Peter Lillywhite	4 years	12 months	–	–	–
Dr Steven Males	4 years	12 months	Meeting	$537	$3,222
Brenda Micale	4 years	12 months	Meeting	$537	$3,222
Rosemary Simpson	4 years	12 months	Meeting	$537	$3,222
Deborah Taylor	4 years	12 months	–	–	–
Bronwyn Tester	4 years	12 months	Meeting	$537	$2,685
				Total	**$**34,236

(a) The 2025–26 actual may be impacted by adjustments.
Source: Department of Education, School Curriculum and Standards

Table 12: School Curriculum and Standards Authority: Standards Committee remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual[(a)] (2025–26)
Chair					
Emeritus Professor Jill Downie	4 years	12 months	Meeting	$825	$5,775
Member					
Jocelyn Cook	4 years	12 months	Meeting	$537	$3,055
Anne Ford	3 years	3 months	Meeting	$537	$1,277
Melissa Gillett	4 years	12 months	–	–	–
Valerie Gould	4 years	12 months	Meeting	$537	$3,592
Dr Penelope Russell	4 years	8 months	Meeting	$537	$2,148
				Total	**$15,847**

(a) The 2025–26 actual may be impacted by adjustments.
Source: Department of Education, School Curriculum and Standards

Table 13: Teacher Registration Board of Western Australia remuneration 2025–26

Position Member name	Term of appointment	Membership length (2025–26)	Remuneration		
			Type	Base salary/ sitting fee/ stipend	Actual (2025–26)
Chair					
Margaret Collins	5 years	12 months	Annual	$23,433	$23,433
Deputy Chair					
David Bean	5 years	12 months	Meeting	$578	$5,780
Member					
Jonathan Bromage	2 years	6 months	–	–	–
Patricia Byrne	2 years	6 months	Meeting	$578	$1,734
Emily Donders	2 years	5 months	–	–	–
Joanne Harris	2 years	6 months	Meeting	$578	$2,312
Andrea Lewis	2 years	12 months	Meeting	$578	$5,780
Rino Randazzo	2 years	12 months	Meeting	$578	$5,780
Kevin Sneddon	3 years	12 months	Meeting	$578	$5,202
Melanie Sutherland	3 years	2 months	–	–	–
Julie Woodhouse	3 years	12 months	–	–	–
				Total	**$50,021**

Source: Department of Education, Teacher Registration

Consultant expenditure for strategic advice

Engagement of consultants less than $50,000:

- We had no engagements with an actual cost less than $50,000 including GST.

Engagement of consultants greater than $50,000:

- We engaged one consultant in 2025–26 where the actual cost was greater than $50,000 including GST. For further information, refer to Table 14.

Table 14: Expenditure for engaging consultants (greater than $50,000) 2025–26

Consultant	Title of project	Actual cost $ (including GST)
KPMG	Review of the Department of Education's maintenance expenditure and funding model (CUAAFA2024)	$529,555
	Total	**$529,555**

Source: Department of Education, Education Business Services

Multicultural Policy Framework

We are dedicated to supporting cultural and linguistic diversity in the workplace and our school communities. We launched our new *Multicultural Plan 2026–2029*, outlining our ongoing commitment to creating environments that are fair, equitable, and welcoming for all students, staff and school communities. We have committed to 27 actions across 3 policy priorities. Some examples of key activities include:

- Strengthening the resources for teachers and school leaders to address racism and promote multiculturalism.
- Continued provision of interpreting services to support school staff in communicating effectively with families from culturally and linguistically diverse (CaLD) backgrounds during student enrolments and parent meetings. Translation services remain available to convert endorsed documents to help communicate with parents who do not speak or read English.
- Strategies to support CaLD representation on school boards and councils are incorporated into training for principals and board chairs.

We continue to provide the Office of Multicultural Interests with progress on our actions as part of our reporting requirements.

Substantive equality

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

Agency capability review

A review of the Department was carried out between February and October 2024 as part of the Public Sector Commission's Agency Capability Review Program. The review recognised that the Department continues to deliver a high standard of education across Western Australia while navigating an increasingly complex operating environment and acknowledged our strengths in Audit and Risk Committee governance, the Public School Review process, incident management and infrastructure planning.

The Department launched a new long-term strategic plan in May 2026. *Our plan for public education in Western Australia* sets out 5 strategic priorities for the next 5 years and it outlines the actions we will undertake collectively to achieve our purpose: to embed excellence and fairness at the heart of public education to set students up for a successful future.

The new strategic plan builds on the foundations of *Aspirations for all*, a strategic statement of intent published in September 2025 that signals the major challenges and opportunities that lie ahead in public education, as well as the beliefs and convictions that will guide our response. The plan also aligns with the recently launched *Regional Education Strategy* and the upcoming strategic workforce plan, which will support us to build a sustainable pipeline of great people into public education to ensure a diverse, skilled and future-ready workforce.

We are responding to the growing complexity of student needs at a system and cross-government level through new programs and initiatives aligned to the review's lines of inquiry, such as the Connected Community School trial, and continuing to support students through small group tuition and complex behaviour support coordinators. We are also improving how we work with other WA Government agencies in national reform areas such as foundational supports and child development services to support schools to maintain their focus on student learning.

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.

We continued to progress initiatives and improvements to enhance diversity and inclusion for staff based on insight gained from the staff who participated in the 2023 WA Public Sector Census conducted by the Public Sector Commission. In 2025–26, we:

- Continued to seek diversity information from staff, with approximately 1,400 staff sharing their diversity details.
- Continued to implement training related to psychological hazards, including psychological risk management training for principals.
- Continued to strengthen workplace inclusion through the Diversity Alliance Network and associated awareness initiatives, supporting connection, belonging and engagement across diverse employee groups.
- Developed a framework to support part-time arrangements for principals. The framework provides for greater flexibility for principals and supports retention of our school leaders, who:
  - are returning from maternity leave
  - are transitioning to retirement
  - have changing family responsibilities
  - need support for their health and wellbeing.
- Delivered family and domestic violence awareness training to strengthen capability and support a safe, inclusive and equitable workplace culture.
- Advanced the outcomes of the Aboriginal and Islander Education Officer (AIEO) review, including the introduction of Advanced AIEO and Aboriginal and Islander Cultural Advisor (AICA) classifications, associated career pathways and professional learning opportunities for Aboriginal employees. We reclassified 160 AIEOs to Advanced AIEOs and created 6 AICA positions, 4 of which have been filled.

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*.

Closing the Gap

We continued to contribute to the objectives of the *National Agreement on Closing the Gap* through policy, partnerships, programs and system-level reform. We recognise that improved outcomes for Aboriginal and Torres Strait Islander children, young people, families and communities require sustained attention to the 4 priority reforms, alongside action on relevant socio-economic outcomes across early childhood, schooling, engagement, transitions and pathways.

In 2025–26, we progressed work that supports implementation of the priority reforms, including:

Priority reform 1: Formal partnerships and shared decision-making

Our ongoing engagement with our Aboriginal Advisory Body and signing a formal partnership agreement for the East Kimberley Place-Based Partnership supports our shared decision-making with Aboriginal and Torres Strait Islander people and accelerating progress on policy and place-based priorities.

Priority reform 2: Building the community-controlled sector

We published our *Agency Commissioning Plan 2025*, which establishes a pathway for implementing the *Whole-of-Government Aboriginal Community-Controlled Organisation (ACCO) Strategy for community services to Aboriginal people* and growing a strong, sustainable ACCO sector.

Priority reform 3: Transforming government organisations

The Cultural Responsiveness Hub was published to provide guidance on cultural safety, truth-telling, and social and emotional wellbeing, as well as resources to support culturally responsive practice across the public school system.

Priority reform 4: Shared access to data and information at a regional level

We are developing and implementing an information sharing agreement between the Department, Fitzroy Valley District High School and Marra Worra Worra Aboriginal Corporation to improve shared access to data and information at a regional level.

We have also contributed to 7 socio-economic outcome areas under the national agreement as a lead, co-lead or supporting agency. This included progressing strategies and initiatives identified in Western Australia's *Closing the Gap Implementation Plan 2026–28*, with a focus on improving outcomes across early childhood, schooling, transitions and related areas of system responsibility.

We participated in the Department of the Premier and Cabinet-led development of the implementation plan. We also contributed to the Early Childhood Care and Development Policy Partnership in collaboration with the Department of Communities (lead agency) and other governments and organisations.

Agency commissioning plan

Our *Agency Commissioning Plan 2025* provides an overview of the Department's planned approach to commissioning community services over the next 5 years (2025 to 2029).

Developed under the State Commissioning Strategy for Community Services, it outlines our progress and future intentions to embed an outcomes-based commissioning approach for community services delivered in Western Australian public schools.

The plan also details our intention to strengthen commissioning capability and maturity, and our approach for strategic commissioning in 3 priority areas:

- chaplaincy and student wellbeing
- Child and Parent Centres
- Aboriginal engagement.

Community services commissioned by the Department are primarily non-education services provided in schools, directly to public school students in Western Australia, with a focus on supporting student wellbeing, attendance and engagement.

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 15.

Table 15: Development contributions for public primary schools 2025–26

Subregional accounts		Amount ($)
Perth Metropolitan Region Scheme		23,171,739.52
Peel Region Scheme		499,373.10
Greater Bunbury Region Scheme		190,116.09
Approved structure plan		303,456.71
Other (funds received under previous provisions)		0.00
	Total	24,164,685.42

Source: Department of Education, Education Business Services

Workplace health, safety and injury management

We are committed to continuously improving the health, safety and wellbeing of our students and staff and in ensuring safe schools and workplaces.

Our priorities include:

- becoming leaders in building strong safety cultures by investing in work health and safety training and initiatives
- ensuring the safety of schools and workplaces by investing in our health and safety advisory resources and supporting our health and safety representatives
- working with our school communities to stand together against violence in schools, workplaces and online
- building a culture that fosters respectful interactions, prioritises health and wellbeing, and values physical and psychological safety in all learning and working environments.

Our Work Health and Safety Advisory Group provides expert advice on health and safety matters across the Department. They play a valuable role in supporting our Corporate Executive by:

- advising on current and emerging risks and trends
- offering advice on regulatory compliance
- addressing specific issues of concern raised by Corporate Executive.

The group comprises senior executive representatives and independent work health and safety experts, ensuring a balance of external and internal understanding. It meets on a quarterly basis to ensure regular oversight and ongoing dialogue on work health and safety priorities.

There were 918 health and safety representatives registered in 2025–26.

From September 2025 to June 2026, we provided family and domestic violence awareness training, with 476 employees completing the training across metropolitan and regional locations. Delivered by Lifeline WA, the training supported employees to:

- develop an understanding of family and domestic violence
- recognise early warning signs
- respond appropriately to individuals who may be affected
- access relevant support services.

For details on our workplace health and safety performance indicators, refer to Table 16.

Table 16: Workplace health and safety performance indicators 2023–24 to 2025–26

Indicator	2023–24	2024–25	2025–26	Target[(a)]	Comments about outcome
Number of fatalities	1	0	0	0	Target met
Incidence of work-related injury or illness[(b)]	50.8	50.5	54.1	Reduce by 2% per year and 15% by 2033 compared with 2023	Target not met
Incidence rate of serious claims with one or more weeks' lost time[(c)]	10.7	12.9	17.0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target not met
Managers and supervisors trained in: 1. work health and safety as relevant to the person conducting a business or undertaking's risk profile 2. injury management[(d)]	85%	89%	86%[(e)]	1. Greater than or equal to 80% of cohort trained within the last 2 years 2. Greater than or equal to 80% of cohort trained within the last 5 years	Target met
% of injured workers returned to work on full duties and hours within 13 weeks	65%	60%	69%	No target	–
% of injured workers returned to work on full duties and hours within 26 weeks	76%	70%	86%	Greater than or equal to 70% returned to work within 26 weeks	Target met

(a) As defined by the Department of Local Government, Industry Regulation and Safety.
(b) Number of claims divided by the FTE count for the financial year, multiplied by 1,000.
(c) Number of serious claims divided by the FTE count for the financial year, multiplied by 1,000.
(d) Injury management training has historically been incorporated within work health and safety training and has not been a standalone training requirement. As a result, the figures reported for 2025–26 and previous years reflect training that includes both work health and safety and injury management content. A dedicated online injury management training module is being developed for implementation in 2026–27, after which injury management training participation will be reported independently.
(e) The figure is based on current principals who have ever completed the training by 30 June.
Source: Department of Education, People Services, using data from the Insurance Commission of Western Australia

Staff health and wellbeing

We continue to implement our *Staff health and wellbeing strategy 2023–2027* and *Principal health and wellbeing strategy 2023–2027*. The strategies focus on building a health and wellbeing culture that supports staff in schools and workplaces and reflect a long-term commitment to supporting school leaders.

Initiatives include:
- schools and other workplaces developing staff health and wellbeing plans and implementing initiatives tailored to the needs and interests of staff in their context
- training for principals on managing psychological risks, with additional materials available online for all staff
- a comprehensive suite of online psychosocial risk management training available to school leaders
- health and wellbeing coaching for principals
- a network principals professional learning program, enhancing leadership and trust
- ongoing digitisation of forms to streamline processes and reduce red tape.

Building on our 2 health and wellbeing strategies, in November 2025, we launched Principal wellbeing: Our commitment. This commitment introduced a targeted suite of supports designed to provide principals with greater choice, access and dedicated funding for wellbeing, including:
- an allocation of $1,000 to $4,000 per school for principal wellbeing (available from March 2026)
- a new panel of leadership wellbeing service providers
- a dedicated principal wellbeing consultant (this psychologist leads our new Psychosocial Safety and Wellbeing team)
- expanded counselling and critical incident support
- a refocus of collegiate principal support.

These initiatives were informed by consultation, evidence and a comprehensive review of existing supports, and complement services already available to principals. The funding is ongoing, with rollout progressing steadily since the launch.

The Employee Assistance Program (EAP) reinforces the Department's commitment to support the mental health and wellbeing of all staff and their immediate families. In 2025–26, the take-up of EAP services was 8.4% (9.5% in 2024–25). The Manager Assistance Program provides principals and leaders with direct access to professional advisory services including for critical incidents or traumatic events. Regional in-person mediation training is also available as part of the EAP.

Principals and leaders continue to have access to the occupational physician service, assisting to support staff with non-work-related injuries and illnesses.

Injury management

We continued to implement a proactive approach to injury prevention, early intervention and recovery, by maintaining a comprehensive injury management and return-to-work program that provides timely support for injured employees, including tailored recovery plans and assistance to support a safe return to work.

Support is also provided to schools and worksites to identify suitable duties for staff recovering from injury, enabling them to remain connected to the workplace and engaged in meaningful work during their recovery. This approach aligns with best practice principles and legislative obligations under workers' compensation frameworks.

Asbestos awareness and management

The *Asbestos National Strategic Plan: Phase Three 2024–30* takes a phased approach to eliminate asbestos-related diseases in Australia through safe removal, including through enhanced regulatory frameworks and incentive programs. To meet the plan's priorities of asbestos awareness, identification and removal, we:

Asbestos awareness

- maintain a comprehensive Asbestos Management Plan
- provide online asbestos awareness training, which is mandatory for relevant staff
- monitor compliance to the Asbestos Management Plan and staff completion of the training
- distribute supporting material to all school staff

Identification

- require all our sites to have an asbestos-containing material (ACM) register, documenting known and suspected ACM
- ensure ACM registers are updated through independent audits at least every 3 years and following any significant removal

Removal

- immediately remediate ACM with a high-risk rating of 1 or 2
- allocate $3 million annually for high-priority removal, with all works managed by the Department of Housing and Works using suitably qualified contractors.

Coloured sand recall

On 14 November 2025, we activated an Incident Support Team (IST) in response to the Australian Competition and Consumer Commission (ACCC) recall of educational coloured sand products that may contain asbestos. The recall was initiated due to potential safety concerns, prompting immediate action to safeguard students and staff.

We followed Department of Health, WorkSafe WA and WA Chief Health Officer advice, who advised that while the risk was low, a cautious approach was necessary.

The IST coordinated a rapid, multi-agency response, ensuring alignment with health advice and recall procedures. Schools were instructed to cease use of all coloured sand products, and communications were issued to principals and stakeholders.

While we will continue to refine our incident response processes, this incident demonstrated our ability to respond swiftly and effectively to an unforeseen, large-scale event.

Staff

During 2025–26, an average of 47,191 full-time equivalent (FTE) staff were employed. Of these, 55.3% were teaching staff and 44.7% were non-teaching staff. School-based staff represented 95.7% of total FTE.

For further information about our staff, refer to Table 17, Table 18 and Figure 3, as well our website's school data and performance and the Australian Bureau of Statistics' Schools releases.

Our average FTE increased by 1,550 (3.4%) from 2024–25, mainly due to the:

- additional school-based staff to meet demand from student enrolment growth and new schools
- higher number of special needs education assistants in mainstream schools due to increases in the Individual Disability Allocations
- additional positions required in schools and central services to support the implementation of the Better and Fairer Schools Agreement, including key reform areas of improving student health and wellbeing, and strengthening and supporting high quality teaching.

There were fewer teacher resignations in 2025 compared with 2024, which are now the lowest since 2021. Since 2018, approximately 25% or more of teachers who resigned subsequently returned to employment with the Department. For the number of retirements and resignations over the last 5 years, refer to Table 19 and Table 20.

Table 17: Our workforce demographics[(a)] 2025 and 2026

Demographics	2025 (%)	2026 (%)
Aboriginal and/or Torres Strait Islander people	2.4	2.5
Culturally and linguistically diverse people	12.8	13.7
People with disability	1.3	1.3
Age profile		
People 24 years of age and under	5.6	6.1
People 25 to 44 years of age	43.4	43.6
People 45 years of age and over	51.0	50.3
Gender breakdown of Senior Executive Service[(b)(c)]		
Female	51.8	51.9
Male	48.2	48.1
Gender breakdown of school administrators[(b)(d)]		
Primary		
Female	75.0	75.3
Male	25.0	24.7
Secondary		
Female	59.7	59.9
Male	40.3	40.1

(a) Data as at June of each year.
(b) No employees were recorded as indeterminate/intersex in these positions in June 2025 or June 2026.
(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 2023 (WA).
Source: Department of Education, Education Business Services and People Services, using Human Resource Minimum Obligatory Information Requirements (HRMOIR) data and Human Resources Management Information System (HRMIS) data

Table 18: Staff[a] by operational area and category[b] 2025–26

Operational area	2024–25 Teaching	2024–25 Non-teaching	2024–25 Total	2025–26 Teaching	2025–26 Non-teaching	2025–26 Total
Schools	25,488	18,285	43,773	26,030	19,112	45,142
Central strategic and corporate services[c]	–	1,656	1,656	–	1,818	1,818
Regional offices	72	141	213	77	154	231
Total	**25,560**	**20,082**	**45,642**	**26,107**	**21,084**	**47,191**

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.
(b) Teaching staff includes teachers and principals. Non-teaching staff includes support staff, cleaners and gardeners, and administrative and clerical staff.
(c) Includes staffing for Better and Fairer Schools Agreement reform initiatives and 2025 election commitments.
Source: Department of Education, Education Business Services

Table 19: Teacher retirements 2021 to 2025[a]

	2021	2022	2023	2024	2025
Retirement	584	726	627	636	618

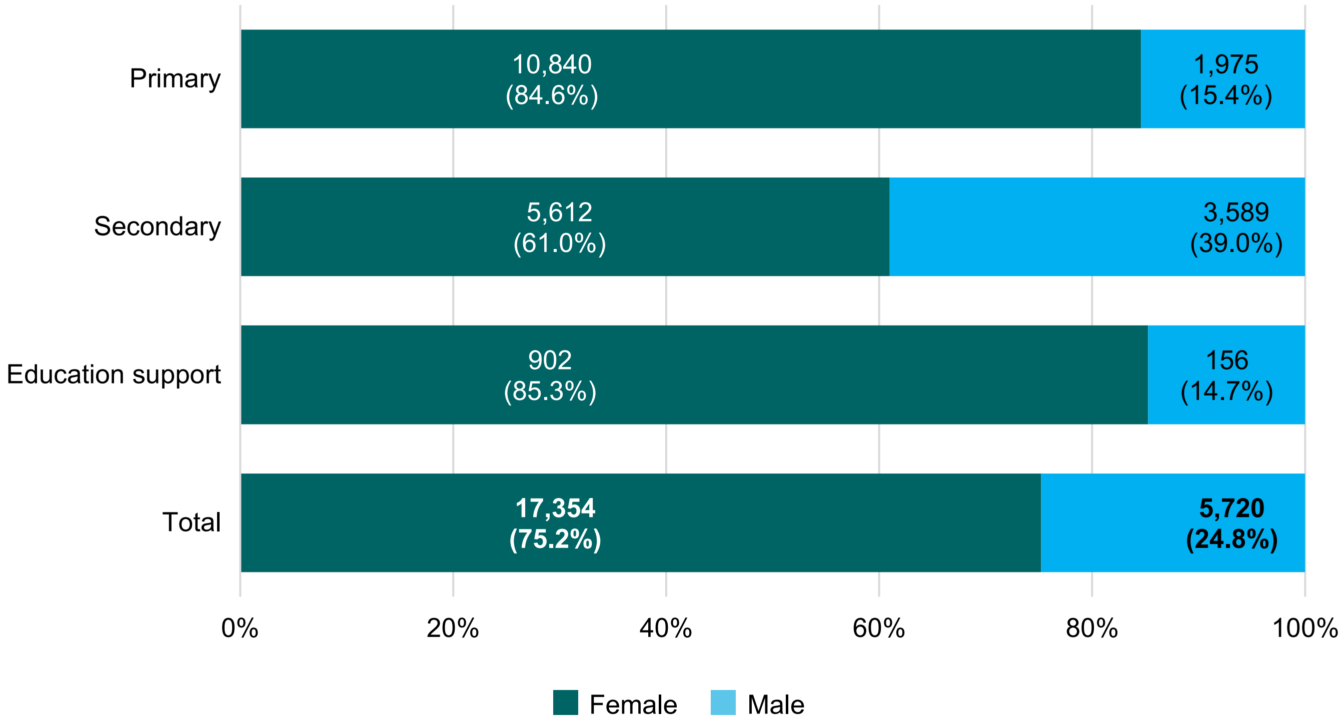
(a) Individuals who retire multiple times in a year are counted once.
Source: Department of Education, People Services

Table 20: Teacher resignations 2021 to 2025[a]

	2021	2022	2023	2024	2025
Resignations	785	1,246	1,233	1,279	1,172
Resignation return rate[b]	30%	34%	31%	29%	28%

(a) Individuals who resign multiple times in a year are counted once.
(b) The percentage of teaching staff who resigned and are employed as teaching staff in a WA public school, as at the last pay of June 2026.
Source: Department of Education, People Services

Figure 3: School-based teaching staff[(a)] by education category[(b)] and female or male 2026[(c)(d)]



(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) Due to low numbers, indeterminate/intersex staff are not displayed.
(d) Components may not add to totals due to rounding.
Source: Department of Education, Strategy and Policy

GOVERNMENT OF WESTERN AUSTRALIA

TRBWA

Teacher Registration Board of Western Australia

Teacher Registration Board of Western Australia

Annual Report 2025–26

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

Mr Jay Peckitt
Director General
Department of Education

Dear Mr Peckitt

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 2025 to 30 June 2026, for inclusion in the annual report of the Department of Education.

Yours sincerely

Margaret Collins
Chairperson
Teacher Registration Board of Western Australia

31 August 2026

Chairperson's report

This annual report reflects on the Teacher Registration Board of Western Australia's performance over the 2025–26 period, highlighting our achievements in delivering a client-focused regulatory service for the teaching profession in Western Australia.

This year, we continued to serve the Western Australian community and the public interest by registering teachers to ensure they are professional, competent and safe, and accrediting initial teacher education programs in accordance with the *Teacher Registration Act 2012* (WA).

In line with our strategic focus on effective regulation, good governance and quality improvement, Board members participated in a governance review in November 2025. The actions arising from the review have informed ongoing work and future planning.

We had some changes to our membership during 2025–26, farewelling Melanie Sutherland and Emily Donders in August 2025 and March 2026 respectively. On behalf of the Board and secretariat, I would like to extend appreciation and thanks to Emily and Melanie for their expertise and valued contribution.

We also welcomed 3 new members to the Board, who bring a wealth of knowledge and expertise in educational leadership: Jonathan Bromage, Patricia Byrne and Joanne Harris. I warmly welcome our new members and look forward to working with them in the year ahead.

In 2025–26, we remained strongly connected to national education stakeholders, working collaboratively to provide inputs to national strategies and actions arising from the *Strong Beginnings: Report of the Teacher Education Expert Panel* (TEEP report), the *National Teacher Workforce Action Plan* and other important education initiatives.

A key milestone was the embedding of core content into Western Australian initial teacher education (ITE) programs. The addition of this content follows modifications to the *Western Australian Standards for the Accreditation of Initial Teacher Education Programs* and is in line with recommendations in the TEEP report. The secretariat worked closely with ITE providers to ensure compliance with this significant national directive, which aims to ensure the most effective, evidence-based teaching practices are embedded in Australian ITE programs. Throughout this year, higher education providers successfully embedded core content and began teaching, practising and assessing it within their programs.

This year, we continued to work closely with the Department of Education, Catholic Education Western Australia and the Association of Independent Schools of Western Australia, the main employers of teachers in Western Australia. In line with regulatory best practice, we also engaged with state government agencies and other organisations with a strong focus on children's wellbeing, including the Department of Communities, the Commissioner for Children and Young People and the Western Australia Police Force.

A responsibility we take very seriously is educating stakeholders about the importance of having a regulated profession. During the reporting period, Teacher Registration directorate staff delivered face-to-face and online presentations to pre-service, early career and returning teachers about registration requirements and the application process.

This year we launched a continuous improvement framework in support of our strategic objective to promote quality improvement and efficiency. Launching this framework was a major internal focus that has enabled us to better gather and assess feedback from Teacher Registration directorate staff, customers and external stakeholders so that we can make changes to deliver improvement.

A highlight this year was the May 2026 rollout of an online platform to facilitate the submission of Limited Registration applications. This online service affords a simpler, more efficient process for both employers and teachers.

In May 2026, we also strengthened security by changing the way applicants and teachers access online portal information. They are now required to use multi-factor authentication to log on.

I acknowledge all those whose support is invaluable to achieving our vision of a quality and contemporary regulator that operates in the best interests of children. I would like to thank the Director, Teacher Registration and the Teacher Registration directorate staff for their professionalism, focus on meeting the needs of our stakeholders and ongoing commitment to excellence.

I also acknowledge the support and input of the Western Australian higher education providers, our regulatory counterparts around Australia and New Zealand, and relevant national bodies including the Australian Institute for Teaching and School Leadership and the Australian Children's Education and Care Quality Authority.

We are grateful for the secretariat support provided by the Department of Education. I extend my sincere thanks to Jay Peckitt, Director General, for the Department's ongoing support.

I also express my appreciation to all our members, as well as those who served on or chaired our committees. I acknowledge and commend the dedication, professionalism and expertise each member brought to this important work.

We place the best interests of children at the centre of what we do. As we look ahead, we remain focused on upholding the high standards of the teaching profession in Western Australia to ensure the safety and welfare of our children.

On behalf of the Teacher Registration Board of Western Australia, I am pleased to present our 2025–26 annual report.

Margaret Collins
Chairperson

About the Teacher Registration Board of Western Australia

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 are safe in educational institutions 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 by 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 vision

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

Our purpose

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

Our values

Integrity: we are honest, responsible and accountable.

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 and with empathy and respect.

Our Board members

Our 9 members are appointed by the Minister for Education and must include an Australian lawyer and at least 3 currently registered teachers.

At 30 June 2026, our members were:

- Margaret Collins (Chairperson) – former Regional Executive Director, South Metropolitan Education Region, Department of Education
- David Bean OAM (Deputy Chairperson) – former Deputy Headmaster, Hale School
- Jonathan Bromage – Principal, Mindarie Senior College
- Patricia Byrne – former teacher and former education union leader
- Joanne Harris – Director, Public School Review, Department of Education
- Andrea Lewis – Teacher, St Joseph's School, Queens Park
- Rino Randazzo – Vice Principal, Chisholm Catholic College
- Kevin Sneddon – Employment and Industrial Relations Lawyer
- Julie Woodhouse – Principal, Brabham Primary School.

In 2025–26, we formally met 11 times and considered 12 items out of session.

Left to right: Andrea Lewis, Kevin Sneddon, Julie Woodhouse, Margaret Collins (Chairperson), Jonathan Bromage, Joanne Harris and Rino Randazzo. Missing from the photo: David Bean and Patricia Byrne.

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 2025–26, refer to Disciplinary and impairment matters in the Our activities section of this report.

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 Key performance indicators and financial statements section of the Department of Education's annual report.

Our operations are funded by fees collected in accordance with the Teacher Registration Act and the Department of Treasury and Finance's guidelines for *Costing and Pricing Government Services*.

Key achievements

Operational performance

Our strong performance over the year was reflected in the number of applications received and assessed, and disciplinary matters progressed. Find further details on our achievements in the Our activities section of this report.

Strengthening child safety

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

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

Initial teacher education reform

In December 2023, Australian education ministers mandated the inclusion of specified core content areas in initial teacher education (ITE) programs. During the reporting period, Board-endorsed panels assessed core content evidence submitted by ITE providers in compliance with the national directive. By March 2026, all Western Australian ITE higher education providers had successfully embedded core content within their programs and we determined that core content requirements had been met.

Continuous improvement framework

In October 2025, we launched our continuous improvement framework, which provides a formal structure for ongoing process improvement to achieve greater quality, efficiency and stakeholder satisfaction over time.
The framework includes:

- new mechanisms to obtain feedback from staff and external stakeholders on our business processes
- processes for analysing this feedback and implementing new ideas and solutions.

The current focus of the framework is on improvements within the Teacher Registration directorate.

Policy framework

We reviewed and updated the following policies to ensure they remain current, comply with legislation and reflect best practice in teacher regulation:

- Feedback Policy
- Making an Application for Registration Policy
- Teaching Qualification Policy.

Strengthening online security

In May 2026, we implemented multi-factor authentication, a 2-step identity check, to provide an additional layer of security when accessing our online portal. As with other WA Government agencies, we are implementing the Office of Digital Government cybersecurity mitigation strategies, known as the 'Essential Eight' controls. These controls will provide greater protection against, and visibility of, cybersecurity threats.

Online applications for Limited Registration

In May 2026, we moved applications for Limited Registration from a paper-based to an online format. All teacher registration applications can now be made online through the Teacher Login platform on our website, making the process simpler for employers and teachers.

Australian Teacher Workforce Data

In 2025, we provided our third annual upload of teacher registration data to the Australian Teacher Workforce Data (ATWD) initiative, pursuant to section 118A of the Teacher Registration Act. 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 proactively with stakeholders on projects of national significance, including with teacher regulatory authorities, facilitated by a memorandum of understanding in place in relation to information exchange.

Significant issues for the next financial year

Rollout of Teacher Register Information (Professional) to education and care sector

We have made progress on the project to roll out the Teacher Register Information (Professional) (TRIP) online service to the education and care sector and it is expected to be available in the next reporting period. Broader use of TRIP across the education sector and integration into education and care services will assist in the employment of registered teachers and therefore strengthen child safety and professional accountability.

Automatic mutual recognition of occupational registrations

Teachers who are registered in other Australian states, territories or in New Zealand may apply for registration with us through mutual recognition. Although a national automatic mutual recognition scheme was introduced in 2022, Western Australia was granted a 5-year exemption from the scheme in June 2022 (expiring June 2027), so teachers from these jurisdictions have continued to apply for mutual recognition under current arrangements.

Review of national teacher standards

On 28 April 2026, Australian education ministers agreed to commission the Australian Institute for Teaching and School Leadership (AITSL) to undertake a review of the *Australian Professional Standards for Teachers* and the *Australian Professional Standard for Principals*. The review is now underway and is planned to be completed in the next reporting period.

Since the WA and national standards are closely aligned, revisions to the *Australian Professional Standards for Teachers* may lead to changes to the *Professional Standards for Teachers in Western Australia*. We will consider review recommendations and provide advice to the Western Australian Minister for Education regarding any proposed changes.

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 centre-based education and care services (long day care) and the juvenile detention centre.

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.

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 when there are sufficient reasons to do so.

As at 30 June 2026, 63,380 teachers were registered with the Board (refer to Table 1).

Table 1: Teachers registered at 30 June by category 2022 to 2026[(a)]

Category	2022	2023	2024	2025	2026
Full Registration	44,417	46,169	47,489	48,336	49,074
Provisional Registration	5,627	5,506	–	–	–
Provisional Registration (Graduate Teacher)	–	–	4,842	5,232	5,839
Provisional Registration (Returning Teacher)	–	–	4,252	4,896	5,226
Non-Practising Registration[(b)]	5,335	5,171	1,673	1,603	1,748
Limited Registration	1,372	1,527	1,722	1,642	1,493
Total	**56,751**	**58,373**	**59,978**	**61,709**	**63,380**

(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 2025–26, we received 19,694 teacher registration applications and approved 18,915 applications (refer to Table 2).

Based on the mutual recognition principle, we also registered 1,373 teachers who were registered in another Australian state or territory or in New Zealand.

Table 2: Applications received and approved by type 2024–25 and 2025–26[(a)]

Type of application	2024–25		2025–26	
	Received	Approved	Received	Approved
New registration	4,917	4,765	5,616	4,986
Renewal of registration	6,567	6,379	11,198	10,939
Change registration category	2,538	2,393	2,880	2,990
Total	**14,022**	**13,537**	**19,694**	**18,915**

(a) Some applications approved in the specified year were received in the previous year.

Applicants can progress to Full Registration from Provisional 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 2024–25 and 2025–26

	2024–25	2025–26
Provisional (Graduate Teacher) to Full Registration	1,397	1,642
Provisional (Returning Teacher) to Full Registration	494	643
Non-Practising to Full Registration	22	15

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 2025–26, we refused 44 of the 84 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 2024–25 and 2025–26

	2024–25		2025–26	
	Considered	Refused	Considered	Refused
One requirement considered				
Qualifications	23	15	16	7
English language	37	21	39	25
Fit and proper	9	1	18	3
More than one requirement considered				
Qualifications and Professional Standards	1	1	0	0
Qualifications and English language	1	1	8	8
Professional Standards and fit and proper	1	0	2	0
English language and fit and proper	0	0	1	1
Total	**72**	**39**	**84**	**44**

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 44 requests for qualifications advice finalised in 2025–26, we determined 41 as meeting requirements and deemed 3 as not meeting requirements.

We received 8 requests for fit and proper advice in 2025–26, which are all ongoing.

Annual teacher registration fee

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

In February 2026, we raised invoices for 63,783 teachers. We cancelled the registrations of 2,073 teachers, as they did not pay their annual fee by 11 May 2026.

As at 30 June 2026, we had reinstated the registrations of 69 teachers whose non-payment was due to extenuating circumstances.

Unregistered teaching

When a concern about unregistered teaching is identified, the case is managed to ensure the obligations of the teacher and the employer are met. No unregistered teaching matters were referred for prosecution in 2025–26.

Review by the State Administrative Tribunal

Teachers dissatisfied with a reviewable decision relating to registration may appeal to the State Administrative Tribunal (SAT). In 2025–26, one application was made to the SAT.

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 and complaints about teachers

The Teacher Registration Act requires that employers, teachers, the Commissioner of Police and the Director of Public Prosecutions notify us if they become aware of certain matters regarding registered teachers. 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 2025–26, we received 120 notifications and 44 complaints (refer to Table 5) relating to 164 matters.

Table 5: Notifications and complaints received 2024–25 and 2025–26[a][b]

	2024–25	2025–26
Notifications from teachers		
Legal actions (section 38)	1	3
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)	4	1
Notifications from employers		
Serious incompetence (section 42)	2	5
Serious misconduct (section 42)	87	111
Complaints from the public/other (section 51)	37	44
Total	**131**	**164**

(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 2026[(a)]

Status of matters	2025–26
Matters ongoing at 30 June 2026	
Still to be decided (section 51A(3))	17
Investigations continuing (section 53(2))	82
Completed during the reporting period	
Cancellation of registration (section 27(2)(b))	14
Complaint not required (section 45(2)(c))	30
Not within power (section 57(1)(a))	13
Other person or authority (section 57(1)(b))	15
Without substance (section 57(1)(c))	7
Referred during the reporting period	
Disciplinary committee (section 53(1)(c))	8
Impairment Review Committee (section 53(1)(d))	0
State Administrative Tribunal (section 53(1)(e))	3
Total	**189**

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

Disciplinary committee

During 2025–26, 8 disciplinary matters were referred to a disciplinary committee:

- 2 have been finalised
- 6 are ongoing.

A disciplinary committee also considered 5 disciplinary matters which were referred in a previous reporting period:

- 4 were finalised during the 2025–26 reporting period
- 1 is ongoing.

Of the 6 finalised matters:

- 5 teachers received reprimands
- 1 teacher received a reprimand and their teacher registration was suspended for a period of 3 months.

Impairment Review Committee

No matters were referred to the Impairment Review Committee in 2025–26.

Referral to the State Administrative Tribunal

We decided to refer 3 matters to the State Administrative Tribunal (SAT) in 2025–26. Of these:

- 1 interim order was revoked prior to being submitted to the SAT on advice from the State Solicitor's Office
- 2 interim orders remain with the SAT for a decision.

Of the 3 ongoing SAT matters from 2024–25:

- 1 impairment complaint that is subject to an interim order has ongoing proceedings in the SAT
- 1 disciplinary matter that was subject to an interim order was discontinued in the SAT by agreement – the teacher voluntarily cancelling their registration and entering into an undertaking with us not to reapply for registration within Australia or New Zealand
- 1 disciplinary matter that was subject to an interim order was finalised, with the teacher being disqualified from reapplying for registration for a period of 18 months, noting that the teacher's registration had expired during the SAT proceedings.

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 our delegation) also have this authority.

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

- may make an interim order where we believe, 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 Teacher Registration Act)
- must make an interim order suspending a teacher's registration if the teacher is charged with an actionable offence (section 60 of the Teacher Registration Act).

The Interim Order Committee met to consider 7 matters pursuant to section 59(2) of the Teacher Registration Act. In each matter, an interim order was made to suspend the teacher's registration.

The Director, Teacher Registration made 2 'section 60' interim orders. In each instance, interim negative notices were issued after these orders were made, 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 7 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 we consider 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 2025–26, we extended the accreditation of 4 ITE programs until 2027, as a result of core content implementation. We received 3 re-accreditation applications and are currently assessing 5 programs.

The Teacher Registration (Accreditation of Initial Teacher Education Programs) Regulations 2012 (WA) were amended in June 2026 to:

- make accreditation only obtainable for graduate diploma programs delivered in Western Australia
- facilitate the introduction of the Literacy and Numeracy Test for Initial Teacher Education as a requirement for graduate diploma programs.

Implementation of these amendments will progress in the next reporting period.

Table 7: Accredited initial teacher education programs at 30 June 2024–25 and 2025–26

ITE programs	Undergraduate		Postgraduate		Total	
	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26
Early childhood	4	3	1	1	5	4
Early childhood/primary	1	1	2	1	3	2
Primary	7	6	4	4	11	10
Primary/secondary	2	2	0	0	2	2
Secondary	6	5	4	4	10	9
Early childhood/primary/secondary	0	0	1	1	1	1
Total	**20**	**17**	**12**	**11**	**32**	**28**

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.

At the start of 2026, we commenced our annual campaign to ensure that the contact details we hold for all registered teachers are up to date. We contacted all registered teachers who have a mobile phone number recorded with us by SMS to remind them to update any personal details. This practice enables us to ensure teachers receive all important teacher registration communications, such as renewal or annual fee reminders.

To support employers of teachers to comply with their obligations under the Teacher Registration Act, we contact employers annually and remind them:

- 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) (TRIP) online service.

Another way that we support employers is through the TRIP online management tool, which 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.

The project to make TRIP available to the education and care sector is in progress, which will provide significant benefits to employers in the sector by ensuring that they are employing teachers who are professional, competent and safe.

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 sixth year by providing registered teachers with access to the Australian Teacher Workforce Survey. This data collection provides insights into the national teacher workforce.

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.

In May 2026, Limited Registration applications were made available online, an initiative developed in consultation with stakeholders.

We are making improvements to better serve our customers through our newly launched continuous improvement framework and the redesign of our website, which will provide an enhanced user experience.

Feedback from applicants and teachers is important to us and informs improvements to regulatory services, online services, communication and policies. We accept feedback 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 2025–26.

Key performance indicators and financial statements

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Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Education's performance, and fairly represent the performance of the Department for the financial year ended 30 June 2026.

Jay Peckitt
Director General
(Accountable authority)

10 September 2026

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 2026 and the financial position as at 30 June 2026.

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.

Jay Peckitt
Director General
(Accountable authority)

10 September 2026

Ludisha Kalasopatan
Chief Finance Officer

10 September 2026

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 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 for the year ended 30 June 2026 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 it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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. The controls exercised by the Department 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 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 2026, and the controls were implemented as designed as at 30 June 2026.

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 for the year ended 30 June 2026 reported in accordance with the *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 for the year ended 30 June 2026 is in accordance with the legislative requirements, and the 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 2026.

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 3 Financial Sustainability – Requirement 5 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 Department'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 3 Financial Sustainability - Requirement 5 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 2026, 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 for the year ended 30 June 2026 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 Department to confirm the information contained in the website version.

Grant Robinson

Grant Robinson
Assistant Audit General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 September 2026

Key performance indicators

Key performance indicators help us to assess and monitor the extent to which we achieve our government desired outcome, and ensure we are transparent and accountable to the community for the delivery of our services.

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 2025–26. 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

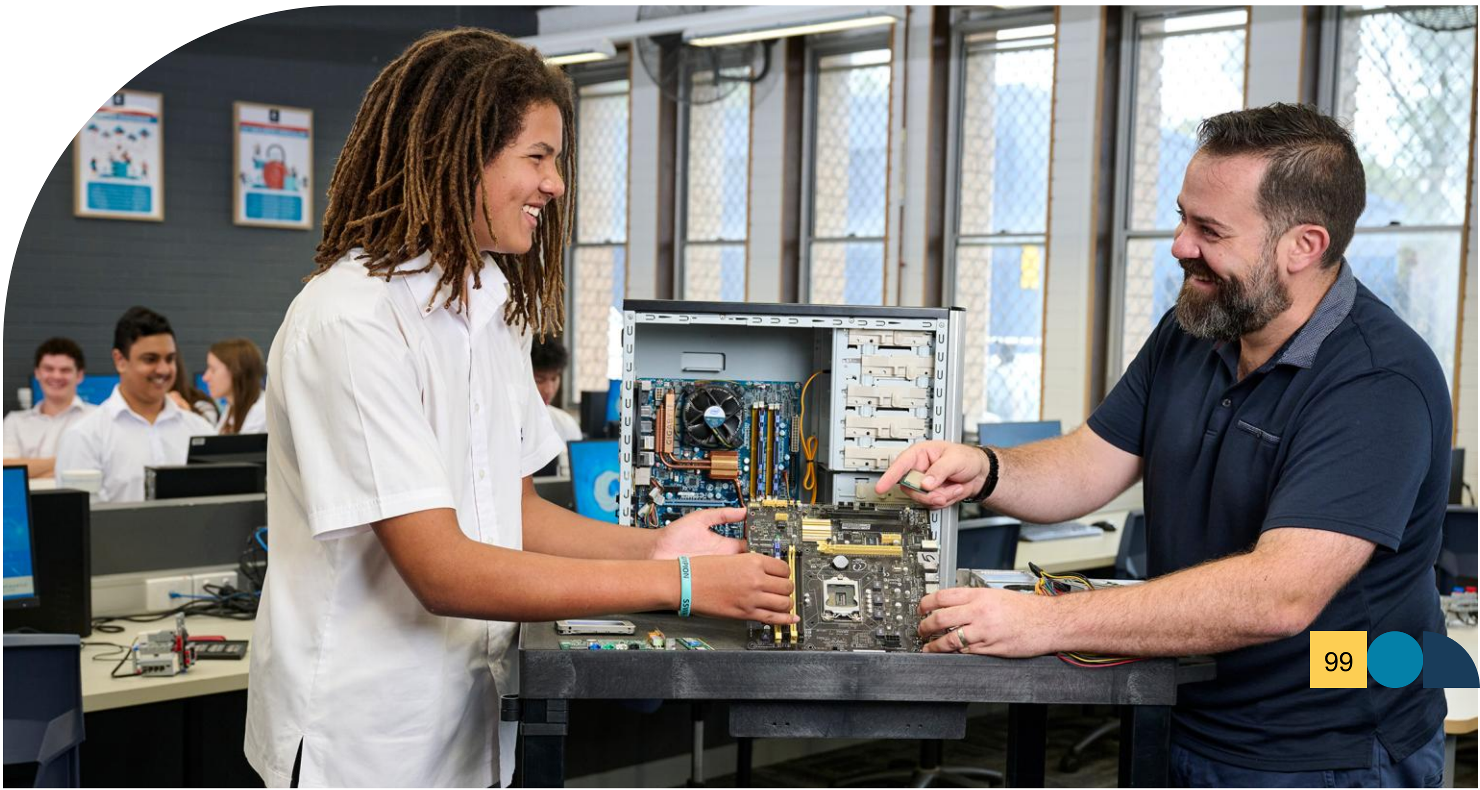
We aim to provide everyone aged 4 to 17 years (at 30 June) in Western Australia with access to education through the public school system, irrespective of their location or circumstances.

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

- Participation rate – an indication of the extent to which school-aged Western Australian residents are engaged in 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.
- Apparent retention rate – an indication of the proportion of students in Year 7 that completed Year 12 at public schools 5 years later.

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

- The Western Australian Certificate of Education (WACE) achievement rate – indicates students' overall success in school in Western Australia.
- Reading and numeracy proficiency levels – the percentage of Years 3, 5, 7 and 9 students achieving the Strong or Exceeding proficiency levels in the National Assessment Program – Literacy and Numeracy (NAPLAN) reading and numeracy assessments indicate student achievement prior to Year 12.



Rate of participation in education

This rate shows the proportion of the state's estimated resident population who are 15, 16 or 17 years old and 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:

- were enrolled in public or non-government schools at the Semester 2 student census
- or who attended vocational education and training during the year
- or who 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 2021 to 2025 are in Table 21, with further detail in Appendix 1.

The target in the 2025–26 Budget Papers was based on the higher of the preliminary actual for 2023 and the estimated actual for 2024, rounded up to the next integer, using the latest available data at the time of the 2025–26 WA Budget.

Table 21: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education 2021 to 2025[(a)(b)]

2021	2022	2023	2024[(c)]	2025	Target for 2025–26
95.6	93.8	93.3	94.5	95.4	94

(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 2025 is an estimate based on 2024 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.
(c) Revised figure for 2024 due to updated data for estimate of resident population and updated university data for 2024. The 2024 figure published in our 2024–25 annual report was 94.6%.
Source: Department of Education, Strategy and Policy, 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. This is the number of full-time students in Year 12 expressed as a percentage of the number of full-time students who, 5 years earlier, were enrolled in Year 7. Retention rates for 2021 to 2025 are in Table 22, with further detail in Appendix 1.

The target in the 2025–26 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2023 and 2024 Year 7 to Year 12), rounded up to the next integer.

Table 22: Apparent secondary retention rate (%) of public school students 2021 to 2025[(a)(b)(c)]

2021	2022	2023	2024	2025	Target for 2025–26
80.4	75.7	74.4	76.1	80.4	77

(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) The apparent secondary retention rate is from Year 7 to Year 12.
Source: Department of Education, Strategy and Policy

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 2025, 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. The rates for 2021 to 2025 are in Table 23, with further detail in Appendix 1.

The target in the 2025–26 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2023 and 2024), rounded up to the next integer.

Table 23: WACE achievement rate (%) of Year 12 public school students 2021 to 2025[(a)(b)]

2021	2022	2023	2024	2025	Target for 2025–26
81.1	80.7	82.5	81.3	78.8	83

(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: Department of Education, Strategy and Policy

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. Refer to the ACARA website for the NAPLAN national and state and territory results.

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 2025–26 Budget Papers were based on the higher of the 2 most recent years' performance at that time (2023 and 2024), rounded up to the next integer.

Results for Western Australian public school students achieving proficiency for 2021 and 2022 are in Table 24 and achieving the Strong or Exceeding proficiency levels for 2023, 2024 and 2025 are in Table 25.

Refer to our website for Western Australian NAPLAN public school performance reports.

Table 24: Percentage of WA public school Year 3, 5, 7 and 9 students achieving proficiency standards in NAPLAN Reading and Numeracy 2021 to 2022[(a)]

	Assessment	2021	2022
Year 3	Reading	68.6	69.4
	Numeracy	65.9	64.2
Year 5	Reading	71.3	72.0
	Numeracy	66.2	65.0
Year 7	Reading	64.3	66.9
	Numeracy	61.9	60.8
Year 9	Reading	69.3	67.9
	Numeracy	70.1	68.3

(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.
Source: Department of Education, Strategy and Policy, using data provided by Australian Curriculum, Assessment and Reporting Authority (ACARA)

Table 25: Percentage of WA public school Year 3, 5, 7 and 9 students achieving Strong or Exceeding proficiency levels in NAPLAN Reading and Numeracy 2023 to 2025[(a)]

	Assessment	2023	2024	2025	Target for 2025–26
Year 3	Reading	60.5	59.8	58.1	61
	Numeracy	59.8	58.5	57.4	60
Year 5	Reading	67.9	65.2	66.6	68
	Numeracy	63.1	63.5	64.4	64
Year 7	Reading	60.2	58.9	59.8	61
	Numeracy	60.7	60.5	60.8	61
Year 9	Reading	61.7	63.8	63.6	64
	Numeracy	62.6	63.5	63.6	64

(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.
Source: Department of Education, Strategy and Policy, using data provided by Australian Curriculum, Assessment and Reporting Authority (ACARA)

Efficiency indicators

Efficiency indicators show how efficiently we delivered our 4 services in 2025–26. 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 2025–26 result is higher than 2024–25 primarily due to:

- salary cost growth in accordance with the state government's public sector wages policy
- additional teachers and other school-based staff employed to meet the growing enrolment demand in schools
- additional special needs education assistants in mainstream schools to support the learning needs of students with an eligible disability
- additional school-based and non-school-based staff employed to support the delivery of Australian Government funded reform projects under the Better and Fairer Schools Agreement, including the key reform areas of improving student wellbeing and reducing teacher workload.

Table 26: Cost ($) per full-time equivalent student of public primary education 2021–22 to 2025–26[a]

2021–22	2022–23	2023–24	2024–25	2025–26	Target for 2025–26
17,374	18,778	19,608	21,028	22,343	22,163

(a) Figures are not adjusted for inflation.
Source: Department of Education, 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 2025–26 result is higher than 2024–25 primarily due to:

- salary cost growth in accordance with the state government's public sector wages policy
- additional teachers and other school-based staff employed to meet the growing enrolment demand in schools
- additional special needs education assistants in mainstream schools to support the learning needs of students with an eligible disability
- additional school-based and non-school-based staff employed to support the delivery of Australian Government funded reform projects under the Better and Fairer Schools Agreement, including the key reform areas of improving student wellbeing and reducing teacher workload.

Table 27: Cost ($) per full-time equivalent student of public secondary education 2021–22 to 2025–26[a]

2021–22	2022–23	2023–24	2024–25	2025–26	Target for 2025–26
20,209	21,778	22,603	23,943	25,287	25,261

(a) Figures are not adjusted for inflation.
Source: Department of Education, 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 WA 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 2025–26 result is higher than 2024–25 primarily due to an increase in employee benefits expense associated with the delivery of regulatory services.

The 2025–26 result is higher than the 2025–26 budget target primarily due to higher-than-expected employee benefits expense and operational costs associated with the delivery of regulatory services.

Table 28: Cost ($) of non-government school regulatory services per non-government school 2021–22 to 2025–26[(a)(b)]

2021–22	2022–23	2023–24	2024–25	2025–26	Target for 2025–26
6,116	6,132	6,215	7,087	7,653	7,136

(a) Figures are not adjusted for inflation.
(b) The calculation of this indicator excludes expenditure not relating to regulatory services.
Source: Department of Education, 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 2025–26 result is higher than 2024–25 primarily due to higher employee benefits expense and operational costs associated with increased activity due to a cyclical peak in the renewal of teacher registration.

The 2025–26 result is higher than the 2025–26 budget target primarily due to higher-than-expected employee benefits expense associated with increased activity due to a cyclical peak in the renewal of teacher registration.

Table 29: Cost ($) of teacher regulatory services per teacher 2021–22 to 2025–26[(a)(b)]

2021–22	2022–23	2023–24	2024–25	2025–26	Target for 2025–26
103	89	94	107	130	124

(a) Figures are not adjusted for inflation.
(b) The calculation of this indicator excludes expenditure not relating to regulatory services.
Source: Department of Education, 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 2025–26 result is higher than 2024–25 primarily due to work being undertaken to adopt and adapt version 9.0 of the Australian Curriculum for implementation in WA schools, the implementation of the Australian Government's Schools Unique Student Identifier and increased curriculum and assessment operational costs.

The 2025–26 result is lower than the 2025–26 budget target primarily due to lower-than-expected operational costs related to work being undertaken to adopt and adapt version 9.0 of the Australian Curriculum for implementation in WA schools and the implementation of the Australian Government's Schools Unique Student Identifier.

Table 30: Cost ($) per student of support to the School Curriculum and Standards Authority 2021–22 to 2025–26[(a)]

2021–22	2022–23	2023–24	2024–25	2025–26	Target for 2025–26
80	81	88	95	104	119

(a) Figures are not adjusted for inflation.
Source: Department of Education, Education Business Services

Financial statements

For the year ended 30 June 2026

The Department has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2026 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 2026

	Notes	2025–26 $'000	2024–25 $'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1.1	5,856,878	5,493,026
Supplies and services	3.3	1,319,006	1,248,584
Depreciation and impairment expense	5.1.1, 5.2, 5.3.1	351,349	332,916
Accommodation expenses	3.3	21,172	23,778
Grants and subsidies	3.2	43,464	50,566
Finance costs	7.4	39,256	56,299
Other expenses	3.3	66,464	26,442
Total cost of services		**7,697,589**	**7,231,611**
Income			
User contributions, charges and fees	4.2	146,660	135,200
Interest revenue	4.4	32,570	32,275
Other revenue	4.5	144,805	167,315
Australian Government grants and contributions	4.3	1,584,334	1,470,884
Total income		**1,908,369**	**1,805,674**
NET COST OF SERVICES		**5,789,220**	**5,425,937**
Income from State Government	4.1		
Service appropriation		5,959,924	5,517,638
Income from other public sector entities		57,212	57,025
Resources received free of charge		16,463	16,034
Royalties for Regions Fund		29,542	25,790
Total income from State Government		**6,063,141**	**5,616,487**
SURPLUS/(DEFICIT) FOR THE PERIOD		**273,921**	**190,550**
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.11	1,591,353	1,286,344
Total other comprehensive income		**1,591,353**	**1,286,344**
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		**1,865,274**	**1,476,894**

See also the 'Schedule of Income and Expenses by Service'.
The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

As at 30 June 2026

	Notes	2025–26 $'000	2024–25 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.5.1	904,628	654,765
Restricted cash and cash equivalents	7.5.2	60,131	78,196
Amounts receivable for services	6.2	23,721	43,151
Inventories	6.4	8,547	8,114
Receivables	6.1	108,107	104,374
Other current assets	6.3	56,455	68,824
Non-current assets classified as assets held for sale	9.10	3,267	3,322
Total Current Assets		**1,164,856**	**960,746**
Non-Current Assets			
Receivables	6.1	507,036	485,082
Amounts receivable for services	6.2	4,832,080	4,471,471
Property, plant and equipment	5.1	21,569,804	19,658,085
Service concession assets	5.3	49,626	44,686
Right-of-use assets	5.2	429,568	429,799
Total Non-Current Assets		**27,388,114**	**25,089,123**
TOTAL ASSETS		**28,552,970**	**26,049,869**
LIABILITIES			
Current Liabilities			
Payables	6.5	289,624	236,345
Borrowings	7.1	46,983	44,757
Lease liabilities	7.2	58,991	52,495
Employee related provisions	3.1.2	886,191	795,789
Other provisions	6.6	1,747	1,351
Other current liabilities	6.7	21,268	38,808
Total Current Liabilities		**1,304,804**	**1,169,545**
Non-Current Liabilities			
Payables	6.5	3,700	3,429
Borrowings	7.1	362,230	364,238
Lease liabilities	7.2	367,570	374,415
Employee related provisions	3.1.2	284,299	324,040
Other provisions	6.6	6,350	5,917
Total Non-Current Liabilities		**1,024,149**	**1,072,039**
TOTAL LIABILITIES		**2,328,953**	**2,241,584**
NET ASSETS		**26,224,017**	**23,808,285**
EQUITY			
Contributed equity	9.11	17,392,647	16,842,189
Reserves	9.11	8,438,181	6,846,828
Accumulated surplus/(deficit)	9.11	393,189	119,268
TOTAL EQUITY		**26,224,017**	**23,808,285**

See also the 'Schedule of Assets and Liabilities by Service'.
The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2026

	Notes	Contributed equity $'000	Reserves $'000	Accumulated surplus / (deficit) $'000	Total equity $'000
Balance at 1 July 2024	9.11	**16,298,232**	**5,560,484**	**(71,282)**	**21,787,434**
Surplus/(deficit)		-	-	190,550	190,550
Other comprehensive income		-	1,286,344	-	1,286,344
Total comprehensive income for the period		-	1,286,344	190,550	1,476,894
Transactions with owners in their capacity as owners:					
Capital appropriations		504,911	-	-	504,911
Other contributions by owners		39,084	-	-	39,084
Distribution to owners		(38)	-	-	(38)
Total		543,957	-	-	543,957
Balance at 30 June 2025		**16,842,189**	**6,846,828**	**119,268**	**23,808,285**

	Notes	Contributed equity $'000	Reserves $'000	Accumulated surplus / (deficit) $'000	Total equity $'000
Balance at 1 July 2025	9.11	**16,842,189**	**6,846,828**	**119,268**	**23,808,285**
Surplus/(deficit)		-	-	273,921	273,921
Other comprehensive income		-	1,591,353	-	1,591,353
Total comprehensive income for the period		-	1,591,353	273,921	1,865,274
Transactions with owners in their capacity as owners:					
Capital appropriations		520,051	-	-	520,051
Other contributions by owners		30,052	-	-	30,052
Transfer of net assets from other agencies		355	-	-	355
Total		550,458	-	-	550,458
Balance at 30 June 2026		**17,392,647**	**8,438,181**	**393,189**	**26,224,017**

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 2026

	Notes	2025–26 $'000	2024–25 $'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		5,582,862	5,213,528
Capital contribution		528,190	508,115
Holding account drawdown		35,883	20,797
Royalties for Regions Fund		51,455	61,670
Funds from other public sector entities		60,376	54,959
Net cash provided by State Government		**6,258,766**	**5,859,069**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits expense		(5,796,489)	(5,472,758)
Supplies and services		(1,302,449)	(1,230,243)
Accommodation expenses		(22,846)	(23,941)
Grants and subsidies		(45,719)	(46,757)
Finance costs		(41,084)	(41,024)
GST payments on purchases		(194,742)	(182,427)
Loans advanced to non-government schools		(49,311)	(52,792)
Other payments		(22,473)	(25,177)
Receipts			
User contributions, charges and fees		140,705	128,895
Australian Government grants and contributions		1,602,037	1,469,500
Interest received		26,787	27,039
GST receipts on revenue		4,297	4,783
GST receipts from taxation authority		189,649	176,815
Repayments of loans by non-government schools		49,093	43,838
Other receipts		139,185	124,014
Net cash used in operating activities	7.5.3	**(5,323,360)**	**(5,100,235)**
CASH FLOW FROM INVESTING ACTIVITIES			
Payments			
Purchases of non-current physical assets		(611,051)	(554,926)
Receipts			
Receipts from sale of non-current physical assets		328	433
Net cash provided by/(used in) investing activities		**(610,723)**	**(554,493)**
CASH FLOW FROM FINANCING ACTIVITIES			
Payments			
Repayment of lease liabilities		(64,696)	(58,777)
Repayment of borrowings		(49,093)	(43,838)
Payment to accrued salaries account		(28,407)	(29,853)
Receipts			
Proceeds from borrowings		49,311	52,792
Net cash used in financing activities		**(92,885)**	**(79,676)**
Net increase/(decrease) in cash and cash equivalents		231,798	124,665
Cash and cash equivalents at the beginning of the period		732,961	608,296
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.5.3	**964,759**	**732,961**

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Administered Schedules

Administered income and expenses by service

	Regulation and Non-Government Sector Assistance[a]		2024 WA Student Assistance Payment[b]		2025 WA Student Assistance Payment[b]		Other[c]		Total	
	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000
Income										
Service appropriation	529,519	499,401	-	-	200	82,111	-	6,000	529,719	587,512
Royalties for regions fund - regional community services fund[d]	400	-	-	-	-	-	-	-	400	-
Total administered income	**529,919**	**499,401**	**-**	**-**	**200**	**82,111**	**-**	**6,000**	**530,119**	**587,512**
Expenses										
Grants to individuals, and charitable and other public bodies	520,371	491,347	-	167	3,973	77,457	-	6,000	524,344	574,971
Transfer to the Consolidated Account	-	-	-	18,997	881	-	-	-	881	18,997
Superannuation – higher education institutions	2,313	2,519	-	-	-	-	-	-	2,313	2,519
Schools of Special Educational Needs: Medical and Mental Health and Sensory	7,235	5,514	-	-	-	-	-	-	7,235	5,514
Total administered expenses	**529,919**	**499,380**	**-**	**19,164**	**4,854**	**77,457**	**-**	**6,000**	**534,773**	**602,001**

(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 was responsible for the transfer of the WA Student Assistance Payment in 2024 and 2025 to Western Australian families to meet out-of-pocket schooling expenses for students with an active enrolment at a Western Australian public or non-government school; or is registered for home education. The Department does not control amounts for transfer but acts only as an agent.

(c) The Department was responsible in 2024–25 for other transfers (but does not control amounts for transfer but acts only as an agent), which includes a:
- grant payment of $5.00 million to General Sir John Monash Foundation to support scholarships for outstanding university graduates to undertake postgraduate studies at top overseas programs
- donation of $0.50 million to Dandelions WA to support its work distributing school supplies to children in need
- donation of $0.50 million to Give Write to support its work in distributing new and recycled stationery to school children in need, so they can get the best out of their education.

(d) Funding for the Remote Schools Infrastructure Program to deliver infrastructure upgrades to eligible non-governmental schools across the Kimberley region.

Administered Schedules (continued)

Administered assets and liabilities

	2025–26 $'000	2024–25 $'000
Assets		
Current assets		
Cash and cash equivalents	17,166	17,372
Restricted cash and cash equivalents	-	6,793
Total administered current assets	**17,166**	**24,165**
TOTAL ADMINISTERED ASSETS	**17,166**	**24,165**
Liabilities		
Current liabilities		
Payables	2,313	4,658
Total administered current liabilities	**2,313**	**4,658**
TOTAL ADMINISTERED LIABILITIES	**2,313**	**4,658**

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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 10 September 2026.

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) 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 835 educational sites including 818 schools is amalgamated into the financial statements. Schools provide data generally drawn from accounts prepared on a cash basis with appropriate accrual information. As at the reporting date, 32 schools have migrated to a fully accrual basis. 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.

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

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.

1. Basis of preparation (continued)

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 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 8 – Requirement 8.1(i) 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 Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

Service 4: Support to the School Curriculum and Standards Authority

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

2.2 Schedule of Income and Expenses by Service

	Primary Education		Secondary Education		Regulation and Non-Government Sector Assistance		Support to the School Curriculum and Standards Authority		Total	
	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000
COST OF SERVICES										
Expenses										
Employee benefits expense	3,443,416	3,255,155	2,330,954	2,170,431	39,700	30,103	42,808	37,337	5,856,878	5,493,026
Supplies and services	718,987	685,686	569,781	534,621	20,861	19,272	9,377	9,005	1,319,006	1,248,584
Depreciation and impairment expense	194,108	183,882	156,230	148,209	948	787	63	38	351,349	332,916
Accommodation expenses	11,229	12,643	6,889	7,710	488	479	2,566	2,946	21,172	23,778
Grants and subsidies	8,896	6,206	8,822	14,391	25,416	29,704	330	265	43,464	50,566
Finance costs	15,552	16,388	11,226	11,617	12,470	28,291	8	3	39,256	56,299
Other expenses	36,766	12,953	29,156	13,344	293	72	249	73	66,464	26,442
Total cost of services	**4,428,954**	**4,172,913**	**3,113,058**	**2,900,323**	**100,176**	**108,708**	**55,401**	**49,667**	**7,697,589**	**7,231,611**
Income										
User contributions, charges and fees	46,877	37,002	89,577	88,712	10,199	9,479	7	7	146,660	135,200
Interest revenue	7,888	8,129	8,059	8,328	16,623	15,818	-	-	32,570	32,275
Other revenue	88,548	113,540	44,681	43,536	7,690	6,276	3,886	3,963	144,805	167,315
Australian Government grants and contributions	974,867	915,668	582,278	536,110	24,280	19,106	2,909	-	1,584,334	1,470,884
Total income	**1,118,180**	**1,074,339**	**724,595**	**676,686**	**58,792**	**50,679**	**6,802**	**3,970**	**1,908,369**	**1,805,674**
NET COST OF SERVICES	**3,310,774**	**3,098,574**	**2,388,463**	**2,223,637**	**41,384**	**58,029**	**48,599**	**45,697**	**5,789,220**	**5,425,937**
Income from State Government										
Service appropriation	3,410,444	3,152,019	2,457,923	2,260,553	42,392	58,849	49,165	46,217	5,959,924	5,517,638
Income from other public sector entities	26,753	26,161	29,330	29,322	1,128	1,539	1	3	57,212	57,025
Resources received free of charge	10,007	9,803	6,378	6,173	78	58	-	-	16,463	16,034
Royalties for Regions Fund	16,260	13,264	13,204	11,190	78	1,336	-	-	29,542	25,790
Total income from State Government	**3,463,464**	**3,201,247**	**2,506,835**	**2,307,238**	**43,676**	**61,782**	**49,166**	**46,220**	**6,063,141**	**5,616,487**
SURPLUS/(DEFICIT) FOR THE PERIOD	**152,690**	**102,673**	**118,372**	**83,601**	**2,292**	**3,753**	**567**	**523**	**273,921**	**190,550**

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	
	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000	2025–26 $'000	2024–25 $'000
ASSETS										
Current assets	611,867	489,190	476,688	393,377	75,395	77,697	906	482	1,164,856	960,746
Non-current assets	15,322,400	14,126,217	11,684,223	10,582,049	380,391	379,934	1,100	923	27,388,114	25,089,123
Total assets	**15,934,267**	**14,615,407**	**12,160,911**	**10,975,426**	**455,786**	**457,631**	**2,006**	**1,405**	**28,552,970**	**26,049,869**
LIABILITIES										
Current liabilities	757,169	671,699	489,452	431,662	54,836	63,587	3,347	2,597	1,304,804	1,169,545
Non-current liabilities	278,867	305,874	380,233	399,194	363,604	365,460	1,445	1,511	1,024,149	1,072,039
Total liabilities	**1,036,036**	**977,573**	**869,685**	**830,856**	**418,440**	**429,047**	**4,792**	**4,108**	**2,328,953**	**2,241,584**
NET ASSETS	**14,898,231**	**13,637,834**	**11,291,226**	**10,144,570**	**37,346**	**28,584**	**(2,786)**	**(2,703)**	**26,224,017**	**23,808,285**

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

	2025–26 $'000	2024–25 $'000
Salaries and allowances	5,143,530	4,842,656
Termination benefits	120	109
Superannuation - defined contribution plans[(a)]	626,916	566,412
Other employee-related expense[(b)]	86,312	83,849
Total employee benefits expense	**5,856,878**	**5,493,026**
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	51,278	45,859
Less: Employee contributions (note 4.5)	(22,982)	(21,742)
Net employee benefits	**5,885,174**	**5,517,143**

(a) Defined contribution plans include Government Employees Superannuation Board (GESB) Super, West State Super ($497.78 million), Gold State Super ($15.79 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.

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.

3.1.1 Employee benefits expense (continued)

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 GESB Super, 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

	2025–26 $'000	2024–25 $'000
Current		
Employee related provisions		
Annual leave liabilities	50,226	44,376
Entitlement to payment during student vacation	346,213	325,574
Long service liabilities	423,937	382,306
Deferred salary scheme liabilities	41,567	36,488
Remote teaching service	7,692	7,045
	869,635	**795,789**
Other provisions		
Employment on-costs[(a)]	16,556	-
	886,191	**795,789**
Non-current		
Employee related provisions		
Long service leave	277,104	322,203
Remote teaching service	1,855	1,837
	278,959	**324,040**
Other provisions		
Employment on-costs[(a)]	5,340	-
	284,299	**324,040**
Total employee related provisions	**1,170,490**	**1,119,829**

(a) Employment on-costs have been included in 2025–26 to recognise workers compensation insurance on-costs in line with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the Treasurer's Guidance.

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.

3.1.2 Employee related provisions (continued)

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:

	2025–26 $'000	2024–25 $'000
Within 12 months of the end of the reporting period	36,754	32,512
More than 12 months after the end of the reporting period	13,472	11,864
	50,226	**44,376**

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

	2025–26 $'000	2024–25 $'000
Within 12 months of the end of the reporting period	346,213	325,574
	346,213	**325,574**

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 awards (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.

3.1.2 Employee related provisions (continued)

Long service liabilities

	2025–26 $'000	2024–25 $'000
Within 12 months of the end of the reporting period	187,008	168,416
More than 12 months after the end of the reporting period	514,033	536,093
	701,041	**704,509**

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

	2025–26 $'000	2024–25 $'000
Within 12 months of the end of the reporting period	7,067	8,400
More than 12 months after the end of the reporting period	34,500	28,088
	41,567	**36,488**

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.

Remote teaching service

	2025–26 $'000	2024–25 $'000
Within 12 months of the end of the reporting period	4,163	3,710
More than 12 months after the end of the reporting period	5,384	5,172
	9,547	**8,882**

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.

3.1.2 Employee related provisions (continued)

Employment on-costs provision

	2025–26 $'000	2024–25 $'000
Carrying amount at start of period	-	-
Provisions recognised	21,896	-
Carrying amount at end of period	**21,896**	**-**

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

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 and are not included as part of the Department's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

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

	2025–26 $'000	2024–25 $'000
Recurrent		
Parents from public schools	2,473	8,482
Non-government schools and other organisations	40,991	42,084
Total grants and subsidies	**43,464**	**50,566**

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 a 'grant or subsidy expense'. 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

	2025–26 $'000	2024–25 $'000
Supplies and services		
Communication services	25,364	26,165
Consumables - utilities	93,318	88,033
Consumables - other	5,266	4,453
Equipment purchases (less than $5,000)	8,202	6,521
Insurance	153,583	128,971
Minor works[(a)]	47,350	57,341
PPP - School maintenance costs	15,962	19,441
Repairs and maintenance	197,036	189,311
Service and contracts - property	27,614	25,620
Service and contracts[(b)]	281,477	270,740
Staff-related expenses	7,909	7,070
Travel	18,857	18,329
Schools expenses	429,004	400,157
Other	8,064	6,432
Total supplies and services expenses	**1,319,006**	**1,248,584**
Accommodation expenses		
Office rental	14,503	18,180
Other accommodation expenses	6,669	5,598
Total accommodation expenses	**21,172**	**23,778**

(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.

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.

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 Housing and Works for the leasing of office accommodation.

3.3 Other expenditure (continued)

	2025–26 $'000	2024–25 $'000
Other expenses		
Loss on disposal of non-current assets[(a)]	1,068	2,481
Refund of prior period revenue	5,398	157
Expected credit losses expense	6,271	6,766
Insurance performance adjustments	31,831	17,038
Employment on-costs[(b)]	21,896	-
Total other expenses	**66,464**	**26,442**
Total other expenditure[(c)]	**1,406,642**	**1,298,804**

(a) Refer to Note 3.4 for detailed breakdown.
(b) Employment on-costs have been included in 2025–26 to recognise workers compensation insurance on-costs in line with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the Treasurer's Guidance.
(c) The total other expenditure amount for 2024–25 has been amended to include accommodation expenses.

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 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.

Employment on-costs

Employment on-costs 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. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

3.4 Net loss on disposal of non-current assets

	Notes	2025–26 $'000	2024–25 $'000
Carrying amount of disposal of non-current assets			
Land	5.1	59	1,784
Plant and equipment	5.1	691	961
Motor vehicles	5.1	4	5
Buses	5.1	252	99
Computers	5.1	65	33
Communication equipment	5.1	23	1
Office equipment	5.1	271	122
Miscellaneous assets	5.1	87	23
		1,452	**3,028**
Proceeds from disposal of non-current assets			
Plant and equipment		100	148
Motor vehicles		1	39
Buses		86	186
Computers		22	28
Communication equipment		8	1
Office equipment		93	101
Miscellaneous assets		74	44
		384	**547**
Net loss on disposal of non-current assets		**1,068**	**2,481**

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

	2025–26 $'000	2024–25 $'000
Appropriation received during the period:		
Service appropriation	5,959,924	5,517,638
Total service appropriation received	**5,959,924**	**5,517,638**
Income received from other public sector entities during the period:		
Department of Treasury and Finance	25,550	-
Department of Training and Workforce Development	10,447	15,778
Department of Creative Industries, Tourism and Sport	8,205	-
Insurance Commission of WA	4,693	7,391
Mental Health Commission	2,227	2,224
Department of Communities	2,104	2,894
Western Australia Police Force	2,042	1,981
Department of Primary Industries and Regional Development	195	9
Department of the Premier and Cabinet	157	255
Department of Local Government, Industry Regulation and Safety	136	-
Healthway	126	55
Department of Fire and Emergency Services	94	133
Department of Water and Environmental Regulation	72	69
Department of Planning, Lands and Heritage	29	8
Lotterywest	22	15
Department of Health	21	57
State Library of Western Australia	15	17
Department of Transport and Major Infrastructure	13	-
Department of Treasury	-	22,274
Department of Local Government, Sport and Cultural Industries	-	2,532
Department of Jobs, Tourism, Science and Innovation	-	101
Rottnest Island Authority	-	46
Department of Finance	-	40
Department of Transport	-	23
Other	1,064	1,123
Total income from other public sector entities	**57,212**	**57,025**

4.1 Income from State Government (continued)

	2025–26 $'000	2024–25 $'000
Resources received from other public sector entities during the period:		
Resources received free of charge		
Department of Communities - general maintenance	13	13
State Solicitor's Office - legal services	928	1,081
Department of Housing and Works - government accommodation	210	-
Department of Finance - government accommodation	-	206
Department of Health - curriculum support materials and funded teacher training	137	284
Department of Primary Industries and Regional Development - digital downloads	1	-
Landgate - valuation services	98	107
Western Australian Electoral Commission - election programmes	291	289
Child and Adolescent Health Service - school health services	14,785	14,053
Department of Planning, Lands and Heritage - spatial data	-	1
Total resources received	**16,463**	**16,034**
Royalties for Regions Fund:		
Regional Community Services Fund	29,542	25,790
Total Royalties for Regions Fund	**29,542**	**25,790**
Total Income from State Government	**6,063,141**	**5,616,487**

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 Department of Treasury and Finance.

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 Fund is a sub-fund 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

	2025–26 Budget $'000	2025–26 Section 25 transfers $'000	2025–26 Additional funding[a] $'000	2025–26 Revised budget $'000	2025–26 Actual $'000	2025–26 Variance[b] $'000
DELIVERY OF SERVICES						
Item 64 Net amount appropriated to deliver services	5,921,242	135	40,336	5,961,713	5,957,733	(3,980)
Amount authorised by other statutes						
Salaries and Allowances Act 1975 (WA)	2,172	-	19	2,191	2,191	-
Total appropriations provided to deliver services	**5,923,414**	**135**	**40,355**	**5,963,904**	**5,959,924**	**(3,980)**
CAPITAL						
Item 138 Capital appropriations	546,115	-	(26,064)	520,051	520,051	-
ADMINISTERED TRANSACTIONS						
Item 65 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	528,961	-	758	529,719	529,719	-
TOTAL CONSOLIDATED ACCOUNT APPROPRIATIONS	**6,998,490**	**135**	**15,049**	**7,013,674**	**7,009,694**	**(3,980)**

(a) Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.
(b) This variance relates to $4.52 million included in the budget for non-cash appropriation that was not disbursed by the Department of Treasury and Finance, less $0.54 million received as an advance to the credit of the residential colleges special purpose account under section 28(1)(a)(iii) of the *Financial Management Act 2006*.

4.2 User contributions, charges and fees

	2025–26 $'000	2024–25 $'000
Schools		
Contributions, charges and fees	126,265	115,477
	126,265	**115,477**
Central Office		
Agricultural schools' fees	3,894	3,924
Other charges and fees	16,501	15,799
	20,395	**19,723**
Total user contributions, charges and fees	**146,660**	**135,200**

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 2025–26 Budget Statements, the Department retained $2,151.75 million in 2025–26 ($1,974.88 million in 2024–25) from the following:

- user contributions, charges and fees (excluding user contributions, charges and fees in respect of schools)
- Australian Government specific purpose grants and contributions
- other departmental revenue.

4.3 Australian Government grants and contributions

	2025–26 $'000	2024–25 $'000
Central office		
Australian Government grants - recurrent	1,583,680	1,469,359
	1,583,680	**1,469,359**
Schools		
Australian Government grants - recurrent	629	1,525
Australian Government grants - capital	25	-
	654	**1,525**
Total Australian Government grants and contributions	**1,584,334**	**1,470,884**

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 Department satisfies its obligations under the transfer. The Department satisfies the obligations under the transfer over time as the non-financial assets are being constructed. The Department 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

	2025–26 $'000	2024–25 $'000
Interest revenue	16,654	17,115
Loan interest revenue	15,916	15,160
Total interest revenue	**32,570**	**32,275**

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 2025–26 loans to the value of $49.31 million ($52.79 million in 2024–25) 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) being met by a government appropriation.

4.5 Other revenue

	2025–26 $'000	2024–25 $'000
Schools		
Bookshops and canteens	6,246	5,383
Donations to schools	24,702	23,082
Hire of facilities	2,241	2,162
Lease income	22,900	19,075
Other revenue	9,995	15,861
Total other revenue - Schools	**66,084**	**65,563**
Capital contributions and recoveries		
Developer contributions	24,332	18,937
Transferred assets at fair value[(a)]	102	33,000
	24,434	**51,937**
Other		
Recoveries and refunds	9,557	9,313
Sale of goods and services	19,752	16,717
Employee rental contributions[(b)]	22,982	21,742
Other miscellaneous revenue	1,996	2,043
	54,287	**49,815**
Total other revenue - Central office	**78,721**	**101,752**
Total other revenue	**144,805**	**167,315**

(a) Transferred assets at fair value are transfers to the Department from organisations other than other state government agencies.
(b) 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 are in Note 3.1.1.

Other revenue

Other revenue is recognised in the accounting period in which the relevant performance obligations has been satisfied.

5. Key assets

Assets the Department utilises for economic benefit or service potential

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Note
Property, plant and equipment	**5.1**
Right-of-use assets	**5.2**
Service concession assets	**5.3**

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 2024												
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)
Carrying amount at start of period	**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**
Additions	33,000	13,222	25,127	5,303	1,678	2,547	1,228	363	2,288	483	504,625	589,864
Disposals	(1,784)	-	-	(961)	(5)	(99)	(33)	(1)	(122)	(23)	-	(3,028)
Transferred to/from works in progress	12,864	-	390,667	39,002	-	-	-	-	-	-	(442,533)	-
Revaluation increments/(decrements)	278,296	248,208	754,809	-	-	-	-	-	-	-	-	1,281,313
Impairment losses	-	-	(5,420)	-	-	-	-	-	-	-	-	(5,420)
Depreciation	-	(61,808)	(164,353)	(34,276)	(596)	(1,587)	(1,120)	(392)	(2,769)	(417)	-	(267,318)
Transfers/adjustments	-	(14)	33	-	(170)	173	(1)	(1)	(1)	(1)	(1)	17
Carrying amount at 30 June 2025	**5,268,273**	**2,973,513**	**10,662,430**	**243,110**	**2,068**	**9,538**	**2,432**	**828**	**7,780**	**3,790**	**484,323**	**19,658,085**
Gross carrying amount	5,268,273	2,980,990	10,715,928	522,636	8,959	28,964	21,304	6,693	23,217	11,329	484,323	20,072,616
Accumulated depreciation	-	(7,477)	(48,078)	(279,526)	(6,891)	(19,426)	(18,872)	(5,865)	(15,437)	(7,539)	-	(409,111)
Accumulated impairment loss	-	-	(5,420)	-	-	-	-	-	-	-	-	(5,420)

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 2025												
Gross carrying amount	5,268,273	2,980,990	10,715,928	522,636	8,959	28,964	21,304	6,693	23,217	11,329	484,323	20,072,616
Accumulated depreciation	-	(7,477)	(48,078)	(279,526)	(6,891)	(19,426)	(18,872)	(5,865)	(15,437)	(7,539)	-	(409,111)
Accumulated impairment loss	-	-	(5,420)	-	-	-	-	-	-	-	-	(5,420)
Carrying amount at start of period	**5,268,273**	**2,973,513**	**10,662,430**	**243,110**	**2,068**	**9,538**	**2,432**	**828**	**7,780**	**3,790**	**484,323**	**19,658,085**
Additions	457	19,341	32,578	4,753	611	2,992	1,336	459	2,606	618	547,239	612,990
Disposals	(59)	-	-	(691)	(4)	(252)	(65)	(23)	(271)	(87)	-	(1,452)
Transferred from land & buildings held for distribution to owner	55	-	-	-	-	-	-	-	-	-	-	55
Transferred to/from works in progress	22,841	-	566,503	47,164	-	-	-	-	-	-	(636,508)	-
Revaluation increments/(decrements)	1,024,242	64,706	496,839	-	-	-	-	-	-	-	-	1,585,787
Depreciation	-	(70,856)	(186,077)	(21,652)	(636)	(1,674)	(1,193)	(357)	(2,737)	(431)	-	(285,613)
Transfers/adjustments[(a)]	1	15,769	(16,140)	222	1	(1)	(1)	4	(13)	1	109	(48)
Carrying amount at 30 June 2026	**6,315,810**	**3,002,473**	**11,556,133**	**272,906**	**2,040**	**10,603**	**2,509**	**911**	**7,365**	**3,891**	**395,163**	**21,569,804**
Gross carrying amount	6,315,810	3,013,434	11,602,519	569,452	9,474	30,915	20,814	6,573	23,050	11,691	395,163	21,998,895
Accumulated depreciation	-	(10,961)	(46,386)	(296,546)	(7,434)	(20,312)	(18,305)	(5,662)	(15,685)	(7,800)	-	(429,091)

(a) Transfers include $15.77 million of buildings transferred to land improvements and $0.25 million of buildings transferred to service concession assets (refer to Note 5.3).

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 (PPE), 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 cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of PPE 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 land improvements and historical cost for all other property, plant and equipment. Buildings and land improvements are carried at fair value less accumulated depreciation and accumulated impairment loss. Land is carried at fair value. All other items of PPE 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 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).

Land improvements consist of roads, footpaths and paved areas, boundary walls, fences and gates, soft landscaping, and external services. Information from the quantity surveyor engaged by the Department, previous analysis of land improvements, and a cross-reference to the industry cost guide publication are considered to estimate the building replacement cost for land improvements.

Land, buildings and land improvements are measured at fair value every 3 years, consistent with TI 8 – Requirement 7 ‘Revaluation of Non-Current Physical Assets’, issued by the Department of Treasury and Finance. The last revaluation for land, buildings and land improvements was effective for the year ended 30 June 2026. 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 the 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.

5.1 Property, plant and equipment (continued)

Subsequent measurement (continued)

For 2025–26, although the cumulative movement in indices was less than 15% since the last comprehensive revaluation in 2024–25, 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 land improvements comprising roads, footpaths and paved areas; boundary walls, fences 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, fences 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 2025 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	2025–26 $'000	2024–25 $'000
Depreciation			
Land Improvements	5.1	70,856	61,808
Buildings	5.1	186,077	164,353
Plant and equipment	5.1	21,652	34,276
Motor vehicles	5.1	636	596
Buses	5.1	1,674	1,587
Computers	5.1	1,193	1,120
Communication equipment	5.1	357	392
Office equipment	5.1	2,737	2,769
Miscellaneous assets	5.1	431	417
Total depreciation		**285,613**	**267,318**

Impairment charge for the period

	Notes	2025–26 $'000	2024–25 $'000
Impairment			
Buildings	5.1	-	5,420
Total impairment		**-**	**5,420**

5.1.1 Depreciation and impairment (continued)

Useful lives

All PPE 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. The exception to this rule includes assets held for sale and land.

Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, over its estimated useful life. Estimated useful lives for the different asset classes for current and prior years are included in the table below:

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.

The estimated useful lives and the depreciation method are reviewed at the end of each annual reporting period, with adjustments made where appropriate.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

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 entity, 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 shall be 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 2024						
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)
Carrying amount at start of period	**2,194**	**55,506**	**329,591**	**6,772**	**17,681**	**411,744**
Additions	659	17,461	578	3,085	5,502	27,285
Disposals	-	-	-	(3)	-	(3)
Lease reassessment	(4)	49,816	-	345	-	50,157
Transfers/adjustments	-	24	21	-	-	45
Depreciation	(674)	(44,604)	(4,461)	(2,742)	(6,948)	(59,429)
Carrying amount at 30 June 2025	**2,175**	**78,203**	**325,729**	**7,457**	**16,235**	**429,799**
Gross carrying amount	4,022	127,512	351,299	15,296	35,959	534,088
Accumulated depreciation	(1,847)	(49,309)	(25,570)	(7,839)	(19,724)	(104,289)

	Land $'000	Buildings $'000	Buildings PPP $'000	Motor vehicles $'000	Other $'000	Total $'000
1 Jul 2025						
Gross carrying amount	4,022	127,512	351,299	15,296	35,959	534,088
Accumulated depreciation	(1,847)	(49,309)	(25,570)	(7,839)	(19,724)	(104,289)
Carrying amount at start of period	**2,175**	**78,203**	**325,729**	**7,457**	**16,235**	**429,799**
Additions	-	16,080	7	4,239	5,880	26,206
Lease reassessment	4	37,781	317	151	-	38,253
Transfers/adjustments	-	44	123	2	1	170
Depreciation	(698)	(49,235)	(4,473)	(3,024)	(7,430)	(64,860)
Carrying amount at 30 June 2026	**1,481**	**82,873**	**321,703**	**8,825**	**14,686**	**429,568**
Gross carrying amount	4,026	150,635	351,746	16,887	38,437	561,731
Accumulated depreciation	(2,545)	(67,762)	(30,043)	(8,062)	(23,751)	(132,163)

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.

5.2 Right-of-use assets (continued)

Initial recognition (continued)

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 with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works 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	2025–26 $'000	2024–25 $'000
Depreciation			
Land	5.2	698	674
Buildings	5.2	49,235	44,604
Buildings PPP	5.2	4,473	4,461
Vehicles	5.2	3,024	2,742
Other	5.2	7,430	6,948
Total depreciation expense of right-of-use assets		**64,860**	**59,429**
Lease interest expense		26,791	27,901
Low-value leases		26,485	24,478

The total cash outflow for leases in 2025–26 was $116.97 million (2024–25: $110.92 million). As at 30 June 2026, there were no indications of impairment to right-of-use assets.

5.3 Service concession assets

	Land $'000	Land improvements $'000	Buildings $'000	Plant and equipment $'000	Total $'000
1 Jul 2024					
Gross carrying amount	13,080	6,864	20,202	651	40,797
Accumulated depreciation	-	-	-	(355)	(355)
Carrying amount at start of period	**13,080**	**6,864**	**20,202**	**296**	**40,442**
Revaluation increments/(decrements)	795	1,029	3,207	-	5,031
Depreciation	-	(205)	(483)	(61)	(749)
Transfers/adjustments	-	(38)	1	(1)	(38)
Carrying amount at 30 June 2025	**13,875**	**7,650**	**22,927**	**234**	**44,686**
Gross carrying amount	13,875	7,650	22,927	651	45,103
Accumulated depreciation	-	-	-	(417)	(417)

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 2025					
Gross carrying amount	13,875	7,650	22,927	651	45,103
Accumulated depreciation	-	-	-	(417)	(417)
Carrying amount at start of period	**13,875**	**7,650**	**22,927**	**234**	**44,686**
Revaluation increments/(decrements)	2,615	(77)	3,028	-	5,566
Depreciation	-	(245)	(591)	(40)	(876)
Transfers/adjustments[(a)]	-	1	249	-	250
Carrying amount at 30 June 2026	**16,490**	**7,329**	**25,613**	**194**	**49,626**
Gross carrying amount	16,490	7,329	25,618	651	50,088
Accumulated depreciation	-	-	(5)	(457)	(462)

(a) Transfers include $0.25 million of buildings transferred to service concession assets (refer to Note 5.1).

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).

5.3.1 Depreciation and impairment of service concession assets

	Notes	2025–26 $'000	2024–25 $'000
Depreciation			
Land improvements	5.3	245	205
Buildings	5.3	591	483
Plant and equipment	5.3	40	61
Total depreciation		**876**	**749**

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).

The Department's camp schools and Landsdale Farm meet the eligibility requirement of a service concession asset. The Department leased 5 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

	2025–26 $'000	2024–25 $'000
Current		
Trade receivables	58,532	56,334
Loans to non-government schools and the UNDA	46,983	44,757
Allowance for impairment of receivables (Note 6.1.1)	(19,815)	(17,390)
GST receivable	22,407	20,673
Total current	**108,107**	**104,374**
Non-current		
Accrued salaries account[(a)]	185,464	157,057
Loans to non-government schools and the UNDA	321,572	328,025
Total non-current	**507,036**	**485,082**
Total receivables at end of period	**615,143**	**589,456**

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. 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.

6.1 Receivables (continued)

Loans to non-government schools and the UNDA

The Department reports the value of subsidised loans it provides to non-government schools and the UNDA, in accordance with AASB 9. The loans are measured at amortised cost and have a maturity term not exceeding 15 years, as per the Low Interest Loan Scheme (LILS) guidelines. These loans are not held for trading purposes. See Note 8.1.

The loans are granted at a subsidised average interest rate of 2.31% 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 0.14% (2024–25: 0.40%).

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.

6.1.1 Movement in the allowance for impairment of trade receivables

	2025–26 $'000	2024–25 $'000
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	17,390	15,951
Expected credit losses expense	6,272	6,765
Amounts written off during the period	(3,847)	(5,326)
Allowance for impairment at end of period	**19,815**	**17,390**

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).

The State Government's LILS lends public funds to the governing bodies of registered non-government schools and non-government school systems, as well as the UNDA. Although these loans are 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)

	2025–26 $'000	2024–25 $'000
Current	23,721	43,151
Non-current	4,832,080	4,471,471
Total amounts receivable for services at end of period	**4,855,801**	**4,514,622**

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

	2025–26 $'000	2024–25 $'000
Current		
Contract assets	29,382	48,406
Prepayments	27,073	20,418
Total other current assets at end of period	**56,455**	**68,824**

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

	2025–26 $'000	2024–25 $'000
Inventories held for resale:		
School canteens, publications and bookshops stocks (at cost)	2,333	2,272
Livestock and farm produce (at cost)	6,214	5,842
Total inventories at end of period	**8,547**	**8,114**

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

	2025–26 $'000	2024–25 $'000
Current		
Trade and other payables - central office	7,183	1,503
Trade and other payables - schools	4,209	4,034
Accrued expenses	113,690	95,262
Accrued salaries	164,542	135,546
Total current	**289,624**	**236,345**
Non-current		
Trade and other payables - central office	3,700	3,429
Total non-current	**3,700**	**3,429**
Total payables at end of period	**293,324**	**239,774**

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. 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

	2025–26 $'000	2024–25 $'000
Current		
Make-good provision	122	126
Asbestos remediation provision	1,625	1,225
Total current	**1,747**	**1,351**
Non-current		
Make-good provision	1,253	1,286
Cladding rectification provision	5,097	4,631
Total non-current	**6,350**	**5,917**
Total other provisions at end of period	**8,097**	**7,268**

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).

Cladding rectifications (restoration) provision
Following a fire involving aluminium composite panels, the former Building Commission requested agencies assess their facilities, and the Department reviewed all relevant construction projects since 2000. Further investigations managed by the Department of Housing and Works (former Department of Finance) identified remediation solutions for 11 schools. Funding for remediation works at all 11 schools was provided in the 2024–25 State Budget. The provision at 30 June 2026 relates to remediation works at remaining schools, for which pre-tender estimate reports were received in June 2026 and remediation options are currently under review. Additional funding required to complete the remediation program will be sought as a cost pressure through the 2026–27 Mid-Year Review Budget process.

6.6.1 Movement in provisions

Movements in each class of provision during the period are set out below:

	2025–26 $'000	2024–25 $'000
Make-good provision		
Carrying amount at start of period	1,412	1,260
Additional/(reversals of) provisions recognised	(37)	152
Carrying amount at end of period	**1,375**	**1,412**
Cladding rectification provision		
Carrying amount at start of period	4,631	4,031
Additional/(reversals of) provisions recognised	466	600
Carrying amount at end of period	**5,097**	**4,631**
Asbestos remediation provision		
Carrying amount at start of period	1,225	1,225
Additional/(reversals of) provisions recognised	400	-
Carrying amount at end of period	**1,625**	**1,225**

6.7 Other liabilities

	2025–26 $'000	2024–25 $'000
Current		
Amounts held in schools suspense accounts	5,659	6,560
Accrued interest expense	4,013	16,154
Other	3,246	3,542
Contract liabilities	8,350	12,552
Total current	**21,268**	**38,808**
Total other liabilities at end of period	**21,268**	**38,808**

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 (a), 4.3 and 4.5 for details of the revenue recognition policy.

6.7.1 Movement in contract liabilities

	2025–26 $'000	2024–25 $'000
Reconciliation of changes in contract liabilities		
Opening balance	12,552	10,836
Additions	4,144	6,875
Revenue recognised in the reporting period	(8,346)	(5,159)
Balance at end of period	**8,350**	**12,552**

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 pledged 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

	2025–26 $'000	2024–25 $'000
Current		
WATC loans	46,983	44,757
Total current	**46,983**	**44,757**
Non-current		
WATC loans	362,230	364,238
Total non-current	**362,230**	**364,238**
Total borrowings at end of period	**409,213**	**408,995**

Borrowings refer to interest bearing liabilities mainly raised through Western Australian Treasury Corporation (WATC).

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. Loans are borrowed at an average rate of interest of 3.41% 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

	2025–26 $'000	2024–25 $'000
Current	58,991	52,495
Non-current	367,570	374,415
	426,561	**426,910**

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 new 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	2025–26 $'000	2024–25 $'000
Assets pledged as security			
The carrying amounts of non–current assets pledged as security are:			
Right-of-use asset - Land	5.2	1,481	2,175
Right-of-use asset - Buildings	5.2	82,873	78,203
Right-of-use asset - Buildings PPP	5.2	321,703	325,729
Right-of-use asset - Motor vehicles	5.2	8,825	7,457
Right-of-use asset - Other	5.2	14,686	16,235
Total assets pledged as security		**429,568**	**429,799**

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

	2025–26 $'000	2024–25 $'000
Lease interest expense	26,791	27,901
Loan fair value expense[(a)]	(1,917)	15,065
Interest expensed[(b)]	14,382	13,333
Total finance costs expensed	**39,256**	**56,299**

(a) Represents the financial cost/(gain) of the subsidised WATC LILS disbursed and, committed but not yet disbursed. The loans are provided to non-government schools and a total of $49.31 million in new loans were disbursed in 2025–26 (2024–25: $52.79 million).

(b) Represents the amounts charged for loans provided to the Department by the WATC for the operation of the LILS and special loan to the UNDA. Refer to Note 4.4 and Note 6.1 for further details.

7.5 Cash and cash equivalents

7.5.1 Reconciliation of cash

	2025–26 $'000	2024–25 $'000
Schools		
Bank accounts	470,068	445,183
Cash on hand	55	73
	470,123	**445,256**
Central office		
Operating bank account	434,505	209,509
	434,505	**209,509**
Total cash and cash equivalents at end of period	**904,628**	**654,765**

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

	2025–26 $'000	2024–25 $'000
Current		
Grants accounts[(a)]	38,221	54,747
Deductible gift recipient (DGR) funds[(b)]	2,451	-
Royalties for Regions Fund	4,085	6,815
Paid Parental Leave	446	541
Special purpose account - TRBWA[(c)]	14,762	14,845
Special purpose account - Student Residential Colleges Fund[(c)]	166	1,248
	60,131	**78,196**
Total restricted cash and cash equivalents at end of period	**60,131**	**78,196**

(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) Deductible gift recipient (DGR) funds are donated or bequeathed monies received for school building or library funds and are restricted for use in accordance with the specific purpose of the fund. In 2024–25, the DGR balance of $2.71 million was included in Note 7.5.1.
(c) Refer to Note 9.7 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	2025–26 $'000	2024–25 $'000
Cash and cash equivalents	7.5.1	904,628	654,765
Restricted cash and cash equivalents	7.5.2	60,131	78,196
		964,759	**732,961**
Reconciliation of net cost of services to net cash flows used in operating activities			
Net cost of services		(5,789,220)	(5,425,937)
Non-cash Items			
Depreciation expense	5.1.1, 5.2, 5.3.1	351,349	327,496
Impairment expense	5.1.1	-	5,420
Resources received free of charge	4.1	16,463	16,034
Expected credit losses expense	3.3	6,271	6,766
Loss on disposal of non-current assets	3.3	1,068	2,481
Adjustment for other non-cash items		20,181	(8,335)
(Increase)/decrease in assets			
Current receivables[(a)]		(4,424)	(12,077)
Current inventories		(433)	(1,414)
Other current assets		12,369	1,013
Non-current receivables		(21,954)	(30,861)
Increase/(decrease) in liabilities			
Provisions		51,490	33,799
Current payables and other liabilities[(a)]		35,739	(13,291)
Non-current payables		271	272
Net GST receipts/(payments)[(b)]		(796)	(829)
Change in GST in receivables and payables[(c)]		(1,734)	(772)
Net cash used in operating activities		**(5,323,360)**	**(5,100,235)**

(a) The 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

The commitments below are inclusive of GST where relevant.

7.6.1 Capital commitments

	2025–26 $'000	Restated* 2024–25 $'000
Capital expenditure commitments		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	659,036	434,945
Later than 1 year and not later than 5 years	916,542	361,743
	1,575,578	**796,688**
The capital commitments include amounts for:		
Additional Stages at High Schools	47,919	77,128
Additions and Improvements to Agricultural Colleges	723	1,276
Additions and Improvements to High Schools	155,368	188,950
Additions and Improvements to Residential Colleges	1,111	854
Additions and Improvements at Primary Schools	106,356	88,647
Additions and Improvements to District High Schools	-	367
COVID-19 Response - Capital	4,754	18,503
Election Commitments 2021	1,628	22,707
Election Commitments 2025	557,432	-
Fire Damage	600	2,031
Miscellaneous	112,970	95,231
Modular Buildings	7,499	8,048
New High Schools	137,587	128,440
New Primary Schools	433,233	160,999
Other School Facilities	8,398	3,507
	1,575,578	**796,688**

* Capital expenditure commitments for 2024–25 have been restated to $796.69 million (previously $724.26 million) to include GST.

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 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 drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing, and it has no borrowings other than the WATC borrowings and lease liabilities (fixed interest rate).

8.1 Financial risk management (continued)

(b) Categories of financial instruments

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

	Notes	2025–26 $'000	2024–25 $'000
Financial assets			
Cash and cash equivalents	7.5.1	904,628	654,765
Restricted cash and cash equivalents	7.5.2	60,131	78,196
Financial assets at amortised cost[(a)]	6.1, 6.2	5,448,537	5,083,405
Total financial assets		**6,413,296**	**5,816,366**
Financial liabilities			
Financial liabilities measured at amortised cost[(b)]	7.1, 7.2, 6.5, 6.7	1,150,366	1,114,487
Total financial liabilities		**1,150,366**	**1,114,487**

(a) The amount of receivables/financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).
(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

8.1 Financial risk management (continued)

(c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

		Days past due			
	Total $'000	Current $'000	<30 Days $'000	31 - 60 days $'000	>60 days $'000
30 June 2026					
Central Office					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	4,144	1,780	196	129	2,039
Expected credit losses	(436)	(18)	(4)	(6)	(408)
Loans to non-government schools and UNDA[(a)]					
Expected credit loss rate		0.14%			
Estimated total gross carrying amount at default	368,555	368,555	-	-	-
Expected credit losses	(521)	(521)			
Schools, Residential Colleges and other debtors[(b)]					
Estimated total gross carrying amount at default	239,852				
Expected credit losses	(18,858)				
Total					
Estimated total gross carrying amount at default[(c)]	612,551				
Expected credit losses	(19,815)				
30 June 2025					
Central Office					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	4,359	1,485	397	314	2,163
Expected credit losses	(471)	(15)	(8)	(16)	(433)
Loans to non-government schools and UNDA[(a)]					
Expected credit loss rate		0.40%			
Estimated total gross carrying amount at default	372,781	372,781	-	-	-
Expected credit losses	(1,491)	(1,491)			
Schools, Residential Colleges and other debtors[(b)]					
Estimated total gross carrying amount at default	209,033				
Expected credit losses	(15,428)				
Total					
Estimated total gross carrying amount at default[(c)]	586,173				
Expected credit losses	(17,390)				

(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 $34.77 million of this class of debtor ($32.47 million in 2024–25). The residual $205.08 million ($176.56 million in 2024–25) comprise state government agency debtors and is not considered to be impaired.
(c) The estimated total gross amount and expected credit losses includes all debtors except for the GST recoverable from the ATO (statutory receivable).

8.1 Financial risk management (continued)

(d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amount of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

		Interest rate exposure					Maturity dates				
	Weighted Average Effective Interest Rate %	Carrying Amount $'000	Fixed Interest rate $'000	Variable Interest rate $'000	Non-Interest bearing $'000	Nominal Amount[b] $'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
2024–25											
Financial Assets											
Schools cash balances	2.87	346,073	-	346,000	73	346,073	346,073	-	-	-	-
Schools term deposits	3.24	99,183	99,183	-	-	99,183	85,861	4,131	9,191	-	-
Central office cash balances	-	209,509	-	-	209,509	209,509	209,509	-	-	-	-
Restricted cash - TRBWA	4.54	14,845	-	14,845	-	14,845	14,845	-	-	-	-
Restricted cash - Student Residential Colleges Fund	2.80	1,248	964	284	-	1,248	1,248	-	-	-	-
Restricted cash balances - other	-	62,103	-	-	62,103	62,103	62,103	-	-	-	-
Trade receivables[a]	-	196,001	-	-	196,001	196,001	38,944	-	-	157,057	-
Loans to non-government schools and UNDA[a]	4.42	372,782	372,782	-	-	468,834	-	13,431	41,422	206,341	207,640
Amounts receivable for services	-	4,514,622	-	-	4,514,622	4,514,622	4,165	8,727	30,259	172,604	4,298,867
		5,816,366	**472,929**	**361,129**	**4,982,308**	**5,912,418**	**762,748**	**26,289**	**80,872**	**536,002**	**4,506,507**
Financial Liabilities											
Payables	-	239,774	-	-	239,774	239,774	236,345	-	-	-	3,429
Lease liabilities	6.67	426,910	426,910	-	-	747,244	5,089	16,247	55,993	169,967	499,948
WATC loans[c]	3.17	408,995	408,995	-	-	508,433	3,369	11,137	43,795	223,988	226,144
Other liabilities	-	38,808	-	-	38,808	38,808	38,808	-	-	-	-
		1,114,487	**835,905**	**-**	**278,582**	**1,534,259**	**283,611**	**27,384**	**99,788**	**393,955**	**729,521**

(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 $409.00 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

		Interest rate exposure					Maturity dates				
	Weighted Average Effective Interest Rate %	Carrying Amount $'000	Fixed Interest rate $'000	Variable Interest rate $'000	Non-Interest bearing $'000	Nominal Amount[b] $'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
2025–26											
Financial Assets											
Schools cash balances	3.18	366,310	-	366,255	55	366,310	366,310	-	-	-	-
Schools term deposits	3.27	103,813	103,813	-	-	103,813	91,698	4,167	7,948	-	-
Central office cash balances	-	434,505	-	-	434,505	434,505	434,505	-	-	-	-
Restricted cash - TRBWA	4.37	14,762	-	14,762	-	14,762	14,762	-	-	-	-
Restricted cash - Student Residential Colleges Fund	2.95	166	166	-	-	166	166	-	-	-	-
Restricted cash balances - other	-	45,203	-	-	45,203	45,203	45,203	-	-	-	-
Trade receivables[a]	-	224,181	-	-	224,181	224,181	38,717	-	-	185,464	-
Loans to non-government schools and UNDA[a]	4.53	368,555	368,555	-	-	460,785	-	13,810	42,924	204,725	199,326
Amounts receivable for services	-	4,855,801	-	-	4,855,801	4,855,801	1,100	3,234	19,387	94,884	4,737,196
		6,413,296	**472,534**	**381,017**	**5,559,745**	**6,505,526**	**992,461**	**21,211**	**70,259**	**485,073**	**4,936,522**
Financial Liabilities											
Payables	-	293,324	-	-	293,324	293,324	289,624	-	-	-	3,700
Lease liabilities	6.28	426,561	426,561	-	-	726,836	5,785	17,841	60,122	169,751	473,337
WATC loans[c]	3.41	409,213	409,213	-	-	512,664	3,600	11,430	46,522	229,310	221,802
Other liabilities	-	21,268	-	-	21,268	21,268	21,268	-	-	-	-
		1,150,366	**835,774**	**-**	**314,592**	**1,554,092**	**320,277**	**29,271**	**106,644**	**399,061**	**698,839**

(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 $409.21 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
2024–25					
Financial assets					
Schools cash balances	346,073	(3,461)	(3,461)	3,461	3,461
Special purpose account - TRBWA	14,845	(148)	(148)	148	148
Special purpose account - Student Residential Colleges Fund	1,248	(12)	(12)	12	12
Total increase/(decrease)		**(3,622)**	**(3,622)**	**3,622**	**3,622**
2025–26					
Financial assets					
Schools cash balances	366,310	(3,663)	(3,663)	3,663	3,663
Special purpose account - TRBWA	14,762	(148)	(148)	148	148
Special purpose account - Student Residential Colleges Fund	166	(2)	(2)	2	2
Total increase/(decrease)		**(3,812)**	**(3,812)**	**3,812**	**3,812**

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 2026. 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 litigation proceedings that are either covered by the Insurance Commission of Western Australia, Government Insurance Division, or are eligible for recoup from the Department of Treasury and Finance's Special Purpose Fund. Other litigation of a minor nature not covered does not have any significant impact on the Department's financial position.

Contaminated sites

Currently, 80 sites are owned by the Department and registered with Department of Water and Environmental Regulation under the Contaminated Sites Act. Of these, 47 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.

8.2.1 Contingent liabilities (continued)

Casual employee's entitlement to long service leave

In September 2019, the then Department of Mines, Industry Regulation and Safety – Government Sector Labour Relations (GSLR) informed public sector agencies that the *Long Service Leave Act 1958* (WA) (LSL Act) applies to casual public sector employees. Since that time, 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. In February 2021, GSLR issued guidance on the transitional arrangements from the LSL Act to the applicable industrial instruments.

In June 2024, the State Government endorsed an interim framework to remediate LSL for entitled employees who have been engaged purely on a casual basis. The Department applied this framework and provided entitlements to eligible purely casual employees in this cohort in November 2024, and a further assessment in November 2025.

On 5 March 2025, GSLR authorised the auditing of LSL entitlements for mixed mode employees (being employees who have worked across a mix of casual, fixed term and permanent employment) pursuant to the approved interim framework.

The Department has commenced assessing LSL entitlements for active mixed-mode and eligible terminated employees. Due to the complexity of historical service and the individual assessment required to determine employee entitlements, the Department is unable to measure with sufficient reliability the LSL entitlement for these cohorts 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
2025–26					
Non-current assets classified as held for sale	9.10	-	-	3,267	3,267
Land	5.1	-	-	6,315,810	6,315,810
Land improvements	5.1	-	-	3,002,473	3,002,473
Buildings	5.1	-	-	11,556,133	11,556,133
Service concession land	5.3	-	-	16,490	16,490
Service concession land improvements	5.3	-	-	7,329	7,329
Service concession buildings	5.3	-	-	25,613	25,613
		-	**-**	**20,927,115**	**20,927,115**
2024–25					
Non-current assets classified as held for sale	9.10	-	-	3,322	3,322
Land	5.1	-	-	5,268,273	5,268,273
Land improvements	5.1	-	-	2,973,513	2,973,513
Buildings	5.1	-	-	10,662,430	10,662,430
Service concession land	5.3	-	-	13,875	13,875
Service concession land improvements	5.3	-	-	7,650	7,650
Service concession buildings	5.3	-	-	22,927	22,927
		-	**-**	**18,951,990**	**18,951,990**

There were no transfers between levels 1, 2 or 3 during the current nor previous 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
2025–26							
Fair Value at start of period	3,322	5,268,273	2,973,513	10,662,430	13,875	22,927	7,650
Additions	-	457	19,341	32,578	-	-	-
Transfer from Work in Progress	-	22,841	-	566,503	-	-	-
Transfers to/from held for distribution (within Level 3)	(55)	55	-	-	-	-	-
Disposals	-	(59)	-	-	-	-	-
Revaluation increase/(decrease)	-	1,024,242	64,706	496,839	2,615	3,028	(77)
Depreciation expense	-	-	(70,856)	(186,077)	-	(591)	(245)
Transfers/adjustments	-	1	15,769	(16,140)	-	249	1
Fair Value at end of period	**3,267**	**6,315,810**	**3,002,473**	**11,556,133**	**16,490**	**25,613**	**7,329**
2024–25							
Fair Value at start of period	3,360	4,945,897	2,773,905	9,661,567	13,080	20,202	6,864
Additions	-	33,000	13,222	25,127	-	-	-
Transfer from Work in Progress	-	12,864	-	390,667	-	-	-
Transfers to/from held for distribution (within Level 3)	(38)	(1,784)	-	-	-	-	-
Disposals	-	278,296	248,208	754,809	795	3,207	1,029
Revaluation increase/(decrease)	-	-	(61,808)	(164,353)	-	(483)	(205)
Depreciation expense	-	-	-	(5,420)	-	-	-
Transfers/adjustments	-	-	(14)	33	-	1	(38)
Fair Value at end of period	**3,322**	**5,268,273**	**2,973,513**	**10,662,430**	**13,875**	**22,927**	**7,650**

Valuation techniques and inputs

Land, buildings and land improvements are measured at fair value on a cyclical basis, consistent with TI 8 – Requirement 7 'Revaluation of Non-Current Physical Assets', issued by the Department of Treasury and Finance. The last revaluation for land, buildings and land improvements was effective for the year ended 30 June 2026. 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.

Effective 1 July 2019, the Department reviewed the frequency to revalue land, buildings and 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 2025–26, although the cumulative movement in indices was less than 15% since the last comprehensive revaluation in 2024–25, 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 guidance deem 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.

8.3 Fair value measurements (continued)

Building and land improvement assets

Fair value for current use buildings and land improvements 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, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings and land improvements.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate (Valuation Services) for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Land assets

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 Valuation Services and represents the application of a significant Level 3 input in this valuation technique. 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 land improvements, 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 have 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
Key management personnel	9.4
Related party transactions	9.5
Affiliated and related bodies	9.6
Special purpose accounts	9.7
Remuneration of auditors	9.8
Services provided free of charge	9.9
Non-current assets classified as held for sale	9.10
Equity	9.11
Supplementary financial information	9.12
Indian Ocean Territories	9.13

9.1 Events occurring after the end of the reporting period

There were no material events occurring after 30 June 2026.

9.2 Initial application of Australian Accounting Standards

There were no new Australian Accounting Standards effective for the year 2025–26 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 9 – Requirement 4 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 9. 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 2026	
AASB 2024-2	*Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of *Amendments to the Classification and Measurement of Financial Instruments* (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024. The Department has not assessed the impact of the Standard.
AASB 2024-3	*Amendments to Australian Accounting Standards – Annual Improvements Volume 11* This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of *Annual Improvements to IFRS Standards – Volume 11* by the International Accounting Standards Board in July 2024. The Department has not assessed the impact of the Standard.
AASB 2025-1	*Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity* This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of IFRS *Contracts Referencing Nature-dependent Electricity* (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in December 2024. There is no financial impact.
Operative for reporting periods beginning on/after 1 Jan 2028	
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 requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. There is no financial impact.
AASB 2024-4b	*Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]* This Standard defers (to 1 January 2028) 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 18 (NFP/super)	*Presentation and Disclosure in Financial Statements [for not-for-profit and superannuation entities]* This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of IFRS 18 *Presentation and Disclosure in Financial Statements* by the International Accounting Standards Board in April 2024. This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard. The Department has not assessed the impact of the Standard.

9.4 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:

	2025–26	2024–25
Compensation band ($)		
$650,001 - $700,000	1	-
$550,001 - $600,000	-	1
$400,001 - $450,000	1	-
$350,001 - $400,000	2	2
$300,001 - $350,000	2	2
$250,001 - $300,000	12[(a)]	10[(a)]
$200,001 - $250,000	3[(a)]	5[(a)]
$100,001 - $150,000	2[(a)]	4[(a)]
$50,001 - $100,000	2[(a)]	4[(a)]
$0 - $50,000	5[(a)]	2[(a)]

	2025–26 $'000	2024–25 $'000
Short-term employee benefits	6,077	5,840
Post employment benefits	748	711
Other long-term benefits	(61)	71
Total compensation of senior officers	**6,764**	**6,622**

(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.

9.5 Related party transactions

The Department is a wholly-owned public sector entity that is controlled by 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 9.11)
- insurance payments to the Insurance Commission of Western Australia and RiskCover 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 Housing and Works (Note 3.3 and Note 5.2)
- land acquisition payments to the State Solicitor's Office (Note 5.1)
- services provided free of charge to other State Government agencies (Note 9.9)
- services received free of charge from other State Government agencies (Note 4.1)
- student health services payments to the Department of Health (Note 3.3)
- student transportation service payments to the Public Transport Authority (Note 3.3)
- remuneration for services provided by the Auditor General (Note 9.8)
- other payments to Water Corporation, Department of Justice, Department of Fire and Emergency Services, Department of Planning, Lands and Heritage and Department of Transport and Major Infrastructure (Note 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.

9.6 Affiliated and related bodies

The following are affiliated bodies that received operational support from the Department. They are not subject to operational control by the Department.

	2025–26 $'000	2024–25 $'000
Community kindergartens	5,917	5,054
Non-Government Schools Planning Advisory Panel	4	4
Rural and Remote Education Advisory Council	40	39
School Curriculum and Standards Authority	52,074	46,253
Western Australian Higher Education Council	15	16
General Sir John Monash Foundation[(a)]	-	5,000
Give Write[(a)]	-	500
Dandelions WA[(a)]	-	500
Total Affiliated bodies	**58,050**	**57,366**

(a) Refer to the Administered Schedules footnote (c) for more information on these affiliated bodies.

The Department had nil related bodies during the reporting period.

9.7 Special purpose accounts

Teacher Registration Board of Western Australia Account

The purpose of this account is to hold funds received under section 115(3) of the *Teacher Registration Act 2012* (WA) for the payment of costs and expenses incurred in the performance of the functions of the Teacher Registration Board of Western Australia (TRBWA).

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

	2025–26 $'000	2024–25 $'000
Balance at start of period	14,845	11,893
Receipts	8,902	8,323
Payments	(8,985)	(5,371)
Balance at end of period	**14,762**	**14,845**

Student Residential Colleges Fund

The purpose of this account is to hold funds received under section 213Y(3) of the *School Education Act 1999* (WA) 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).

	2025–26 $'000	2024–25 $'000
Balance at start of period	1,248	1,719
Receipts	23,610	22,280
Payments	(24,692)	(22,751)
Balance at end of period	**166**	**1,248**

9.7 Special purpose accounts (continued)

2024 WA 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 students with an active enrolment at a Western Australian public or non-government school; or is registered for home education.

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

	2025–26 $'000	2024–25 $'000
Balance at start of period	-	21,888
Receipts	-	-
Payments	-	(21,888)
Balance at end of period	**-**	**-**

2025 WA 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 2025 to meet out-of-pocket schooling expenses for students with an active enrolment at a Western Australian public or non-government school; or is registered for home education.

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

	2025–26 $'000	2024–25 $'000
Balance at start of period	6,793	-
Receipts	200	82,111
Payments	(6,993)	(75,318)
Balance at end of period	**-**	**6,793**

9.7 Special purpose accounts (continued)

Student scholarship accounts

The Department manages the following special purpose accounts in a trustee capacity. The funds are restricted in that they can only be used in accordance with the conditions of the accounts. These are not included in the Financial Statements.

	Special Purpose Account	2025–26 Balance at start of period $	2025–26 Receipts $	2025–26 Payments $	2025–26 Balance at end of period $	2024–25 Balance at start of period $	2024–25 Receipts $	2024–25 Payments $	2024–25 Balance at end of period $
1	Olive A Lewis Scholarship	1,257	21,250	22,500	7	4,757	20,500	24,000	1,257
2	Scholarship - Council of War Service Land Settlers Association	1,187	53	-	1,240	1,135	52	-	1,187
3	John Henry Kendall	1,320	59	-	1,379	1,261	59	-	1,320
4	Margueretta Wilson Scholarship	3,696	164	-	3,860	3,534	162	-	3,696
5	Perth Girls Memorial Scholarship	52,201	2,190	12,000	42,391	49,902	2,299	-	52,201
6	Sir Thomas Coombe Scholarship	141,346	6,271	-	147,617	135,119	6,227	-	141,346
7	Margery Bennett Prize	1,588	70	-	1,658	1,518	70	-	1,588
8	W J Reid Memorial Prize	9,689	430	-	10,119	9,261	428	-	9,689
9	James and Rose Coombe Scholarships	22,151	24,700	46,600	251	251	21,900	-	22,151
10	Perth Boys Memorial Scholarship	3,380	129	3,000	509	3,232	148	-	3,380
11	Roy Grace English Scholarship	2,000	2,000	4,000	-	-	2,000	-	2,000
12	James A Heron Memorial Prize	10,521	446	2,000	8,967	10,058	463	-	10,521
13	Ernest Smith Memorial Prize for English	3,177	141	-	3,318	3,038	139	-	3,177
14	Bentley Senior High School Memorial Scholarship	14,960	622	5,000	10,582	14,301	659	-	14,960
15	Elaine Nora Walker Scholarships	81,301	3,502	8,500	76,303	77,720	3,581	-	81,301
16	William Samuel Bequest	1,273	57	100	1,230	1,412	61	200	1,273
17	Howard Porter Memorial Prize for Good Citizenship	2,289	99	100	2,288	2,188	101	-	2,289
18	Ian Bremner Memorial Scholarship	37,351	1,640	2,000	36,991	38,030	1,321	2,000	37,351
19	Catherine and Ernest Bennett Memorial Scholarship	29,229	1,298	1,000	29,527	28,542	1,687	1,000	29,229
20	Laurence Armstrong Scholarship	1,084,819	48,127	8,000	1,124,946	1,037,050	47,769	-	1,084,819
21	Rural Boarding Scholarship	26,829	1,190	-	28,019	25,648	1,181	-	26,829
	Totals	**1,531,564**	**114,438**	**114,800**	**1,531,202**	**1,447,957**	**110,807**	**27,200**	**1,531,564**

9.7 Special purpose accounts (continued)

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. 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.

9.7 Special purpose accounts (continued)

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 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.

9.7.1 Special purpose accounts opened during the financial period

No special purpose account was created during the reporting period.

9.7.2 Special purpose accounts closed during the financial period

The 2025 WA Student Assistance Payment Special Purpose Account was closed during 2025–26. An amount of $0.88 million was returned to the Consolidated Account on 27 November 2025, with the remaining balance of $800 returned on 5 June 2026.

9.8 Remuneration of auditors

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

	2025–26 $'000	2024–25 $'000
Auditing the accounts, financial statements, controls and key performance indicators	867	838

9.9 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.

	2025–26 $'000	2024–25 $'000
School Curriculum and Standards Authority	52,074	46,253
North Metropolitan Health Service	1,269	1,236
Department of Communities	1,235	1,288
Child and Adolescent Health Service	172	167
Trustees of the Public Education Endowment	112	43
South Regional TAFE	96	96
Department of Justice	8	5
WA Country Health Service	7	7
Department of the Premier and Cabinet	7	-
Department of Treasury and Finance	3	-
Western Australia Police Force	3	-
Department of Transport and Major Infrastructure	1	-
Department of Finance	-	37
Department of Treasury	-	3
Department of Planning, Lands and Heritage	-	3
Department of Transport	-	1
Main Roads Western Australia	-	1
Department of Health	-	1
Department of Training and Workforce Development	-	1
	54,987	**49,142**

9.10 Non-current assets classified as held for sale

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

	2025–26 $'000	2024–25 $'000
Opening balance		
Land and buildings	3,322	3,360
Less write-down from cost to fair value less selling costs	-	-
	3,322	**3,360**
Add/(Less): Assets reclassified as held for distribution		
Land and buildings	(55)	-
Less write-down from cost to fair value less selling costs	-	-
	(55)	**-**
Total assets classified as held for distribution		
Land and buildings	3,267	3,360
Less write-down from cost to fair value less selling costs	-	-
	3,267	**3,360**
Less: Assets sold or distributed to owner		
Land and buildings	-	38
Less write-down from cost to fair value less selling costs	-	-
	-	**38**
Closing balance		
Land and buildings	3,267	3,322
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	**3,267**	**3,322**

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.

9.11 Equity

	2025–26 $'000	2024–25 $'000
Contributed equity		
Balance at start of period	16,842,189	16,298,232
Contributions by owners		
Capital appropriation	520,051	504,911
Transfer of net assets from other agencies:		
Donated crown land at school site	355	-
	355	**-**
Other contributions by owners		
Royalties for Regions Fund	21,913	35,880
Digital Capability Fund - Special purpose account	8,139	3,204
Total other contributions by owners	**30,052**	**39,084**
Total contributions by owners	**17,392,647**	**16,842,227**
Distributions to owners		
Transfer of net assets to State Government:		
Crown land transferred to Department of Planning, Lands and Heritage	-	(38)
Total distributions to owner	**-**	**(38)**
Total contributed equity at end of period	**17,392,647**	**16,842,189**
Reserves		
Balance at start of period	6,846,828	5,560,484
Changes in asset revaluation surplus		
Land	1,026,857	279,091
Buildings and land improvements	564,496	1,007,253
Total of changes in asset revaluation surplus	**1,591,353**	**1,286,344**
Total reserves at end of period	**8,438,181**	**6,846,828**
Accumulated surplus		
Balance at start of the year	119,268	(71,282)
Result for the period	273,921	190,550
Total accumulated surplus at end of period	**393,189**	**119,268**
Total equity at end of the period	**26,224,017**	**23,808,285**

9.12 Supplementary financial information

	2025–26 $'000	2024–25 $'000
Write-offs		
Accounts receivable		
During the reporting period, $3,846,897 (2024–25: $5,326,201) of accounts receivable was written off under the authority of:		
The Accountable Authority	3,847	5,326
The Minister	-	-
The Treasurer	-	-
	3,847	**5,326**
Asset register		
During the reporting period, $5,435,362 (2024–25: $5,315) was written off the Department's asset register under the authority of:		
The Accountable Authority	15	5
The Minister	5,420	-
The Treasurer	-	-
	5,435	**5**
Resource register		
During the reporting period, $682,172 (2024–25: $297,350) was written off the Department's resource register under the authority of:		
The Accountable Authority	305	297
The Minister	377	-
The Treasurer	-	-
	682	**297**
Losses through theft, defaults and other causes		
Losses of public money and other property through theft or default	1	82
Amounts recovered	(1)	(11)
	-	**71**

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.

9.13 Indian Ocean Territories

	2025–26 $'000	2024–25 $'000
Reconciliation of Australian Government funds received and expended for the Indian Ocean Territories		
Balance at start of period	1,872	(1,260)
Receipts	20,089	21,440
Payments	(18,406)	(18,308)
Balance at end of period	**3,555**	**1,872**

The 2024–25 balance at the end of the period was offset by Australian Government funding paid in 2025–26.

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 2026, and between the actual results for 2026 and 2025 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):

1. Estimate and actuals for the current year
   - Total Cost of Services of the annual estimates for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. $76.87 million being 1% of $7,687.21 million)
   - Total Assets of the annual estimate for the Statement of Financial Position (i.e. $252.93 million being 1% of $25,293.04 million)
2. Actual results between the current year and the previous year actual
   - Total Cost of Services of the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. $72.32 million being 1% of $7,231.61 million)
   - Total Assets of the previous year for the Statement of Financial Position (i.e. $260.50 million being 1% of $26,049.86 million).

10.1.1 Statement of comprehensive income variances

	Estimate* 2025–26 $'000	Actual 2025–26 $'000	Actual 2024–25 $'000	Variance between estimate and actual $'000	%	Note	Variance between actual results for 2025 and 2026 $'000	%	Note
COST OF SERVICES									
Expenses									
Employee benefits expense	5,927,937	5,856,878	5,493,026	(71,059)	(1%)		363,852	7%	
Supplies and services	1,293,431	1,319,006	1,248,584	25,575	2%		70,422	6%	
Depreciation and impairment expense	332,992	351,349	332,916	18,357	6%		18,433	6%	
Accommodation expenses	19,263	21,172	23,778	1,909	10%		(2,606)	(11%)	
Grants and subsidies	41,187	43,464	50,566	2,277	6%		(7,102)	(14%)	
Finance costs	47,686	39,256	56,299	(8,430)	(18%)		(17,043)	(30%)	
Other expenses	24,723	66,464	26,442	41,741	169%		40,022	151%	
Total cost of services	**7,687,219**	**7,697,589**	**7,231,611**	**10,370**	**0%**		**465,978**	**6%**	
Income									
User contributions, charges and fees	150,163	146,660	135,200	(3,503)	(2%)		11,460	8%	
Interest revenue	16,547	32,570	32,275	16,023	97%		295	1%	
Other revenue	111,754	144,805	167,315	33,051	30%		(22,510)	(13%)	
Australian Government grants and contributions	1,526,772	1,584,334	1,470,884	57,562	4%		113,450	8%	
Total income	**1,805,236**	**1,908,369**	**1,805,674**	**103,133**	**6%**		**102,695**	**6%**	
NET COST OF SERVICES	**5,881,983**	**5,789,220**	**5,425,937**	**(92,763)**	**(2%)**		**363,283**	**7%**	
Income from State Government									
Service appropriation	5,923,414	5,959,924	5,517,638	36,510	1%		442,286	8%	
Income from other public sector entities	68,237	57,212	57,025	(11,025)	(16%)		187	0%	
Services received free of charge	15,597	16,463	16,034	866	6%		429	3%	
Royalties for Regions Fund	28,851	29,542	25,790	691	2%		3,752	15%	
Total income from State Government	**6,036,099**	**6,063,141**	**5,616,487**	**27,042**	**0%**		**446,654**	**8%**	
SURPLUS/(DEFICIT) FOR THE PERIOD	**154,116**	**273,921**	**190,550**	**119,805**	**78%**		**83,371**	**44%**	
OTHER COMPREHENSIVE INCOME									
Items not reclassified subsequently to profit or loss									
Changes in asset revaluation surplus	-	1,591,353	1,286,344	1,591,353	100%		305,009	24%	
Total other comprehensive income	**-**	**1,591,353**	**1,286,344**	**1,591,353**	**100%**		**305,009**	**24%**	
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**154,116**	**1,865,274**	**1,476,894**	**1,711,158**	**1110%**		**388,380**	**26%**	

* These estimates are published in the WA State Budget 2025–26, Budget Paper No. 2, Budget Statements (Volume 1).

10.1.2 Statement of financial position variances

	Estimate* 2025–26 $'000	Actual 2025–26 $'000	Actual 2024–25 $'000	Variance between estimate and actual $'000	%	Note	Variance between actual results for 2025 and 2026 $'000	%	Note
ASSETS									
Current Assets									
Cash and cash equivalents	540,620	904,628	654,765	364,008	67%		249,863	38%	
Restricted cash and cash equivalents	74,298	60,131	78,196	(14,167)	(19%)		(18,065)	(23%)	
Amounts receivable for services	26,090	23,721	43,151	(2,369)	(9%)		(19,430)	(45%)	
Inventories	6,700	8,547	8,114	1,847	28%		433	5%	
Receivables	97,889	108,107	104,374	10,218	10%		3,733	4%	
Other current assets	25,589	56,455	68,824	30,866	121%		(12,369)	(18%)	
Non-current assets classified as assets held for sale	-	3,267	3,322	3,267	100%		(55)	(2%)	
Total Current Assets	**771,186**	**1,164,856**	**960,746**	**393,670**	**51%**		**204,110**	**21%**	
Non-Current Assets									
Receivables	504,730	507,036	485,082	2,306	0%		21,954	5%	
Amounts receivable for services	4,822,443	4,832,080	4,471,471	9,637	0%		360,609	8%	
Property, plant and equipment	18,760,223	21,569,804	19,658,085	2,809,581	15%	1	1,911,719	10%	
Service concession assets	39,087	49,626	44,686	10,539	27%		4,940	11%	
Right-of-use assets	393,840	429,568	429,799	35,728	9%		(231)	(0%)	
Intangible assets	1,539	-	-	(1,539)	(100%)		-	0%	
Total Non-Current Assets	**24,521,862**	**27,388,114**	**25,089,123**	**2,866,252**	**12%**		**2,298,991**	**9%**	
TOTAL ASSETS	**25,293,048**	**28,552,970**	**26,049,869**	**3,259,922**	**13%**		**2,503,101**	**10%**	
LIABILITIES									
Current Liabilities									
Payables	257,557	289,624	236,345	32,067	12%		53,279	23%	
Borrowings	48,520	46,983	44,757	(1,537)	(3%)		2,226	5%	
Lease liabilities	47,710	58,991	52,495	11,281	24%		6,496	12%	
Employee related provisions	830,410	886,191	795,789	55,781	7%		90,402	11%	
Other provisions	28,856	1,747	1,351	(27,109)	(94%)		396	29%	
Other current liabilities	-	21,268	38,808	21,268	100%		(17,540)	(45%)	
Total Current Liabilities	**1,213,053**	**1,304,804**	**1,169,545**	**91,751**	**8%**		**135,259**	**12%**	
Non-Current Liabilities									
Payables	3,157	3,700	3,429	543	17%		271	8%	
Borrowings	376,874	362,230	364,238	(14,644)	(4%)		(2,008)	(1%)	
Lease liabilities	338,294	367,570	374,415	29,276	9%		(6,845)	(2%)	
Employee related provisions	286,034	284,299	324,040	(1,735)	(1%)		(39,741)	(12%)	
Other provisions	5,137	6,350	5,917	1,213	24%		433	7%	
Total Non-Current Liabilities	**1,009,496**	**1,024,149**	**1,072,039**	**14,653**	**1%**		**(47,890)**	**(4%)**	
TOTAL LIABILITIES	**2,222,549**	**2,328,953**	**2,241,584**	**106,404**	**5%**		**87,369**	**4%**	
NET ASSETS	**23,070,499**	**26,224,017**	**23,808,285**	**3,153,518**	**14%**		**2,415,732**	**10%**	
EQUITY									
Contributed equity	17,426,112	17,392,647	16,842,189	(33,465)	(0%)		550,458	3%	
Reserves	5,560,493	8,438,181	6,846,828	2,877,688	52%	2	1,591,353	23%	A
Accumulated surplus/(deficit)	83,894	393,189	119,268	309,295	369%		273,921	230%	
TOTAL EQUITY	**23,070,499**	**26,224,017**	**23,808,285**	**3,153,518**	**14%**		**2,415,732**	**10%**	

* These estimates are published in the WA State Budget 2025–26, Budget Paper No. 2, Budget Statements (Volume 1).

10.1.3 Statement of cash flows variances

	Estimate* 2025–26 $'000	Actual 2025–26 $'000	Actual 2024–25 $'000	Variance between estimate and actual $'000	%	Note	Variance between actual results for 2025 and 2026 $'000	%	Note
CASH FLOWS FROM STATE GOVERNMENT									
Service appropriation	5,546,352	5,582,862	5,213,528	36,510	1%		369,334	7%	
Capital contribution	554,254	528,190	508,115	(26,064)	(5%)		20,075	4%	
Holding account drawdown	43,151	35,883	20,797	(7,268)	(17%)		15,086	73%	
Royalties for Regions Fund	43,610	51,455	61,670	7,845	18%		(10,215)	(17%)	
Funds from other public sector entities	68,237	60,376	54,959	(7,861)	(12%)		5,417	10%	
Net cash provided by State Government	**6,255,604**	**6,258,766**	**5,859,069**	**3,162**	**0%**		**399,697**	**7%**	
Utilised as follows:									
CASH FLOWS FROM OPERATING ACTIVITIES									
Payments									
Employee benefits expense	(5,854,981)	(5,796,489)	(5,472,758)	58,492	(1%)		(323,731)	6%	
Supplies and services	(1,277,810)	(1,302,449)	(1,230,243)	(24,639)	2%		(72,206)	6%	
Accommodation expenses	(19,263)	(22,846)	(23,941)	(3,583)	19%		1,095	(5%)	
Grants and subsidies	(41,187)	(45,719)	(46,757)	(4,532)	11%		1,038	(2%)	
Finance costs	(39,549)	(41,084)	(41,024)	(1,535)	4%		(60)	0%	
GST payments on purchases	(151,193)	(194,742)	(182,427)	(43,549)	29%		(12,315)	7%	
Loans advanced to non-government schools	(57,100)	(49,311)	(52,792)	7,789	(14%)		3,481	(7%)	
Other payments	(17,038)	(22,473)	(25,177)	(5,435)	32%		2,704	(11%)	
Receipts									
User contributions, charges and fees	146,592	140,705	128,895	(5,887)	(4%)		11,810	9%	
Australian Government grants and contributions	1,531,641	1,602,037	1,469,500	70,396	5%		132,537	9%	
Interest received	16,546	26,787	27,039	10,241	62%		(252)	(1%)	
GST receipts on revenue	-	4,297	4,783	4,297	100%		(486)	(10%)	
GST receipts from taxation authority	151,094	189,649	176,815	38,555	26%		12,834	7%	
Repayments of loans by non-government schools	45,009	49,093	43,838	4,084	9%		5,255	12%	
Other receipts	111,409	139,185	124,014	27,776	25%		15,171	12%	
Net cash used in operating activities	**(5,455,830)**	**(5,323,360)**	**(5,100,235)**	**132,470**	**(2%)**		**(223,125)**	**4%**	
CASH FLOW FROM INVESTING ACTIVITIES									
Payments									
Purchase of non-current assets	(668,889)	(611,051)	(554,926)	57,838	(9%)		(56,125)	10%	
Receipts									
Receipts from sale of non-current physical assets	-	328	433	328	100%		(105)	(24%)	
Net cash used in investing activities	**(668,889)**	**(610,723)**	**(554,493)**	**58,166**	**(9%)**		**(56,230)**	**10%**	
CASH FLOW FROM FINANCING ACTIVITIES									
Payments									
Payment lease liabilities	(61,721)	(64,696)	(58,777)	(2,975)	5%		(5,919)	10%	
Repayment of borrowings	(80,483)	(49,093)	(43,838)	31,390	(39%)		(5,255)	12%	
Payment to accrued salaries account	(25,942)	(28,407)	(29,853)	(2,465)	10%		1,446	(5%)	
Receipts									
Proceeds from borrowings	92,573	49,311	52,792	(43,262)	(47%)		(3,481)	(7%)	
Net cash used in financing activities	**(75,573)**	**(92,885)**	**(79,676)**	**(17,312)**	**23%**		**(13,209)**	**17%**	
Net increase/(decrease) in cash and cash equivalents	55,312	231,798	124,665	176,486	319%		107,133	86%	
Cash and cash equivalents at the beginning of the period	559,606	732,961	608,296	173,355	31%		124,665	20%	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**614,918**	**964,759**	**732,961**	**349,841**	**57%**		**231,798**	**32%**	

* These estimates are published in the WA State Budget 2025–26, Budget Paper No. 2, Budget Statements (Volume 1).

10.1.4 Major Variance Narrative

Variances between estimate and actual

Statement of Financial Position

1 Property, plant and equipment was $2.8 billion (or 15%) higher than the 2025–26 Budget as a result of the cumulative impact of the revaluation of land, land improvements and buildings in 2024–25 and 2025–26.

2 Refer to 1.

Variances between actual results for 2025–26 and 2024–25

Statement of Financial Position

A Reserves were $1.6 billion (or 23%) higher than the 2024–25 Actual primarily due to the $1.6 billion revaluation of land, land improvements and buildings in 2025–26.

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 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1 Estimate and actuals for the current year
   - Total Administered Income of the estimate (i.e. $5.31 million being 1% of $530.96 million)

2 Actual results for the current year and prior year actual
   - Total Administered Income for the previous year (i.e. $5.88 million being 1% of $587.51 million).

				Variance					
				Variance between estimate and actual			Variance between actual results for 2025 and 2026		
	Estimate* 2025–26 $'000	Actual 2025–26 $'000	Actual 2024–25 $'000	$'000	%	Note	$'000	%	Note
Income									
Service appropriation	528,961	529,719	587,512	758	0%		(57,793)	(10%)	
Royalties for Regions Funds – Regional Community Services Fund	2,000	400	-	(1,600)	(80%)		400	100%	
Total administered Income	**530,961**	**530,119**	**587,512**	**(842)**	**(0%)**		**(57,393)**	**(10%)**	
Expenses									
Grants to individuals, and charitable and other public bodies	522,599	524,344	574,971	1,745	0%		(50,627)	(9%)	
Transfer to the Consolidated Account	-	881	18,997	881	100%		(18,116)	(95%)	A
Superannuation – higher education institutions	3,500	2,313	2,519	(1,187)	(34%)		(206)	(8%)	
Schools of Special Educational Needs: Medical and Mental Health and Sensory	4,862	7,235	5,514	2,373	49%		1,721	31%	
Total administered expenses	**530,961**	**534,773**	**602,001**	**3,812**	**1%**		**(67,228)**	**(11%)**	

* These estimates are published in the WA State Budget 2025–26, Budget Paper No. 2, Budget Statements (Volume 1).

Major Variance Narratives

A The 2025 WA Student Assistance Payment Special Purpose Account was closed during 2025–26. An amount of $0.88 million was returned to the Consolidated Account on 27 November 2025, with the remaining balance of $800 returned on 5 June 2026.

The 2024 WA Student Assistance Payment Special Purpose Account was closed in 2024–25 and the remaining balance of $19 million was returned to the Consolidated Account on the 8 October 2024.

Appendices

1. Student participation, achievement and satisfaction..............183

2. Annual estimates for 2026–27 186

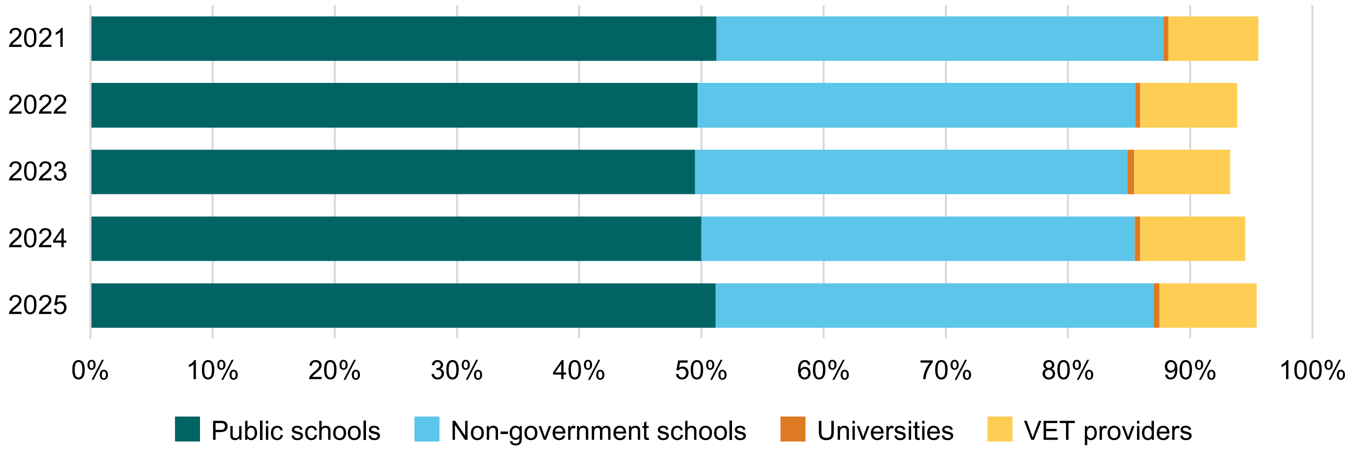
Find data relating to schools, students and staff throughout the Western Australian education system on our website at:

- **Schools Online**
- **School data and performance information**
- **NAPLAN public school performance reports.**

Schools, students and staff information can also be found in the Australian Bureau of Statistics' Schools releases.

1. Student participation, achievement and satisfaction

Figure A1: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education 2021 to 2025[(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 2025 is an estimate based on 2024 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.
(c) Revised figure for 2024 due to updated data for estimate of resident population and updated university data for 2024. The 2024 figure published in our 2024–25 annual report was 94.6%.
Source: Department of Education, Strategy and Policy, using data from the Australian Bureau of Statistics, Department of Training and Workforce Development and the Australian Government Department of Education

Table A1: Public school student attendance rate (%) by level of education and subgroup 2025[(a)(b)]

Level of education	Aboriginal	All
All	**66.1**	**86.2**
Primary[(c)]	73.2	89.1
Secondary[(d)]	55.6	81.7

(a) Excludes Kindergarten students.
(b) Semester 1 only, in accordance with the National Standards for Student Attendance Data Reporting.
(c) Pre-primary to Year 6.
(d) Years 7 to 12.
Source: Department of Education, Strategy and Policy

Table A2: Percentage of public school students by attendance category by subgroup 2025[a][b][c]

Attendance category	Aboriginal	All
Regular attendance (90–100%)	24.7	57.7
Indicated attendance risk (80–<90%)	20.1	23.4
Moderate attendance risk (60–<80%)	21.4	11.3
Severe attendance risk (<60%)	33.9	7.6

(a) Excludes Kindergarten students.
(b) Percentages may not add to 100% due to rounding.
(c) Semester 1 only, in accordance with the National Standards for Student Attendance Data Reporting.
Source: Department of Education, Strategy and Policy

Table A3: Apparent secondary retention rate (%) of public school students by subgroup 2024 and 2025[a][b]

	Subgroup	2024		2025	
		%	N	%	N
Apparent retention rate[c]	**All**	**76.1**	**15,795**	**80.4**	**17,271**
	Aboriginal	52.9	1,048	66.8	1,334

(a) Excludes Canning College students, part-time and international students, and mature-aged students at senior campuses.
(b) The apparent secondary retention rate is from Year 7 to Year 12.
(c) Calculated using the number of students in the Semester 2 student census. 'N' is the number of Year 12 students.
Source: Department of Education, Strategy and Policy

Table A4: Year 12 public school student WACE achievement rate by subgroup 2024 and 2025[a][b]

	Subgroup	2024		2025	
		%	N	%	N
WACE achievement rate[c]	**All**	**81.3**	**13,058**	**78.8**	**13,922**
	Aboriginal	38.6	405	32.4	432

(a) 'N' is the number of students who achieved the outcome out of the total students counted in the rate's denominator.
(b) Year 12 WACE achievement data from the School Curriculum and Standards Authority and taken at a point in time. Data may be updated after this time for a variety of reasons such as students successfully appealing their results.
(c) 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: Department of Education, Strategy and Policy

Table A5: Year 12 public school student ATAR achievement by subgroup 2024 and 2025[a][b]

	Subgroup	2024 %	2024 N	2025 %	2025 N
Students who achieved an ATAR[c]	**All**	**29.4**	**4,738**	**28.7**	**5,088**
	Aboriginal	3.1	33	3.9	52
ATAR students who achieved at least 55[d]	**All**	**88.1**	**4,173**	**87.7**	**4,461**
	Aboriginal	69.7	23	76.9	40

(a) Figures are 'actuals'.
(b) 'N' is the number of students who achieved the outcome out of the total 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: Department of Education, Strategy and Policy

Table A6: Year 12 public school student VET certificate II or higher achievement by subgroup 2024 and 2025[a][b]

Subgroup	2024 Students %[c]	2024 Students N	2024 Total VET certificates II or higher	2025 Students %[c]	2025 Students N	2025 Total VET certificates II or higher
All	**54.4**	**8,775**	**13,153**	**53.3**	**9,450**	**14,299**
Aboriginal	46.9	493	688	37.7	504	726

(a) Figures are 'actuals'.
(b) 'N' is the number of students who achieved a VET certificate II or higher achievement out of the total students counted in the rate's denominator.
(c) The number of Year 12 students in the Semester 2 student census is the denominator.
Source: Department of Education, Strategy and Policy

Table A7: Satisfaction of Year 12 public school students by subgroup 2021 to 2025[a]

	Subgroup	2021	2022	2023	2024	2025[b]
% satisfied with quality of teaching	**All**	**86.0**	**85.1**	**86.2**	**87.3**	**88.5**
	Aboriginal	89.1	86.4	85.1	87.9	90.1
% satisfied with quality of education facilities	**All**	**81.3**	**79.4**	**79.7**	**81.9**	**82.3**
	Aboriginal	81.3	80.5	75.5	85.5	83.2

(a) Post-school intentions and satisfaction survey, conducted in Semester 2.
(b) Completed by more than 5,900 Year 12 students.
Source: Department of Education, Strategy and Policy

2. Annual estimates for 2026–27

In the 2026–27 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 6 July 2026.

Estimate of Statement of Comprehensive Income
For the year ended 30 June 2027

	2026–27 Budget Estimate $'000
COST OF SERVICES	
Expenses	
Employee benefits expense	6,249,043
Supplies and services	1,319,338
Depreciation and amortisation expense	365,253
Accommodation expenses	19,617
Grants and subsidies	50,367
Finance costs	45,710
Other expenses	17,006
Total cost of services	**8,066,334**
Income	
Revenue	
User contributions, charges and fees	149,487
Interest revenue	17,041
Other revenue	116,524
Australian Government grants and contributions	1,660,714
Total revenue	1,943,766
Total income other than income from state government	1,943,766
NET COST OF SERVICES	6,122,568
Income from State Government	
Service appropriation	6,099,625
Income from other public sector entities	41,598
Services received free of charge	3,422
Major Treasurer's special purpose account(s)	
Asset Maintenance Fund	10,686
Royalties for Regions Fund	
Regional Community Services Fund	24,328
Regional Infrastructure and Headworks Fund	350
Total income from state government	6,180,009
SURPLUS/(DEFICIT) FOR THE PERIOD	57,441
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	57,441

Estimate of Statement of Financial Position
For the year ended 30 June 2027

	2026–27 Budget Estimate $'000
ASSETS	
Current Assets	
Cash and cash equivalents	670,651
Restricted cash and cash equivalents	84,434
Amounts receivable for services	20,828
Inventories	8,114
Receivables	329,499
Other current assets	32,305
Total current assets	**1,145,831**
Non-Current Assets	
Loans to schools	326,819
Amounts receivable for services	5,217,798
Property, plant and equipment	20,539,927
Service concession assets	43,010
Right-of-use assets	413,500
Intangible assets	–
Total non-current assets	**26,541,054**
TOTAL ASSETS	**27,686,885**
LIABILITIES	
Current Liabilities	
Payables	864,000
Borrowings	51,621
Lease liabilities	53,159
Employee related provisions	292,401
Other provisions	5,196
Other current liabilities	26,256
Total current liabilities	**1,292,633**
Non-Current Liabilities	
Payables	3,970
Borrowings	377,699
Lease liabilities	354,384
Employee related provisions	346,400
Other provisions	5,917
Other non-current liabilities	3,183
Total non-current liabilities	**1,091,553**
TOTAL LIABILITIES	**2,384,186**
NET ASSETS	**25,302,699**
EQUITY	
Contributed equity	18,164,312
Reserves	6,846,759
Accumulated surplus/(deficit)	291,628
TOTAL EQUITY	**25,302,699**

Estimate of Statement of Cash Flows
For the year ended 30 June 2027

	2026–27 Budget Estimate $'000
CASH FLOWS FROM STATE GOVERNMENT	
Service appropriation	5,694,172
Capital contribution	758,123
Holding account drawdowns	23,721
Major Treasurer's special purpose account(s)	
Asset Maintenance Fund	10,686
Climate Action Fund	2,000
Digital Capability Fund	4,022
Royalties for Regions	
Regional Community Services Fund	24,328
Regional Infrastructure and Headworks Fund	5,745
Funds from other public sector entities	29,423
Net cash provided by state government	**6,552,220**
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits expense	(6,176,534)
Supplies and services	(1,303,717)
Accommodation expenses	(19,617)
Grants and subsidies	(50,367)
Finance costs	(40,783)
GST payments on purchases	(150,980)
Loans advanced to non-government schools	(57,100)
Other payments	(9,321)
Receipts	
User contributions, charges and fees	145,916
Australian Government grants and contributions	1,658,299
Interest received	17,040
GST receipts on revenue	150,881
Repayments of loans by non-government schools	48,714
Other receipts	116,550
Net cash used in operating activities	**(5,671,019)**
CASH FLOW FROM INVESTING ACTIVITIES	
Payments	
Purchases of non-current physical assets	(809,758)
Net cash provided by/(used in) investing activities	**(809,758)**
CASH FLOW FROM FINANCING ACTIVITIES	
Payments	
Repayment of lease liabilities	(67,731)
Payment to accrued salaries account	(28,827)
Repayment of borrowings	(48,714)
Receipts	
Proceeds from borrowings	57,100
Net cash used in financing activities	**(88,172)**
Net increase/(decrease) in cash and cash equivalents	(16,729)
Cash and cash equivalents at the beginning of the period	771,814
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**755,085**