



Annual Report

2024–25

Acknowledgement of Country

ACARA acknowledges the Traditional Owners and Custodians of Country and Place throughout Australia and their continuing connection to land, waters, sky and community. We pay our respects to them and their cultures, and Elders past and present.

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Australian Curriculum, Assessment and Reporting Authority Annual Report 2024–25

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Published: October 2025

The Hon Jason Clare MP
Minister for Education
Parliament House
Canberra ACT 2600

Dear Minister

ACARA Annual Report 2024–25

On behalf of the Board of the Australian Curriculum, Assessment and Reporting Authority (ACARA), I am pleased to present the annual report for the financial year ended 30 June 2025, pursuant to section 46 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

As ACARA is a corporate Commonwealth entity, this document has been prepared in accordance with the requirements of section 17BE of the *Public Governance, Performance and Accountability Rule 2014* (the PGPA Rule). The ACARA Board is the accountable authority for ACARA under the PGPA Act and is responsible for preparing and providing the annual report to you as Minister for Education.

ACARA's annual performance statements for 2024–25 are included in this document, in accordance with section 39 of the PGPA Act and Resource Management Guide No. 134 Annual performance statements for Commonwealth entities.

As per the requirements of Section 17BB of the PGPA Rule, this annual report was approved by resolution of the ACARA Board at its meeting of 26–27 August 2025, held in Melbourne, VIC.

I acknowledge the directions set by the Education Ministers Meeting that guided ACARA's work during 2024–25 and thank the ACARA Board, Executive, staff and stakeholders for their contribution throughout the 2024–25 reporting period.

Yours sincerely



Derek Scott
Chair

27 August 2025

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1.0 Overview

1.1 Chair's foreword

On behalf of the ACARA Board, I am pleased to present our annual report for the year 2024–2025.

ACARA, established by education ministers in 2008, works collaboratively with our partners throughout Australia to deliver educational initiatives in the national interest. Our ongoing work spans curriculum, assessment and reporting, with a focus on supporting education authorities, teachers and schools to achieve excellent educational outcomes in classrooms and prepare students for life beyond school.

Our success is achieved through cooperation and collaboration with partner national education agencies, curriculum authorities, school sectors, principals, teachers and parent/carer groups.

During the 2024–2025 reporting year, ACARA continued to support teachers in bringing the Australian Curriculum to life in classrooms across the country. New professional learning courses, work samples, and curriculum resources have been delivered to empower teachers while helping to reduce their workloads.

National Assessment Program – Literacy and Numeracy (NAPLAN) assessments held in March 2025 saw preliminary results, for the second year running, delivered to schools just 4 weeks after completion of testing. This significant milestone would not have been possible without the collective efforts of all our partners and stakeholders. The data from NAPLAN, along with other National Assessment Program (NAP) assessments, undoubtedly informs improvements to teaching and learning, and ultimately helps deliver better student outcomes.

The release of our NAP–Civics and Citizenship report in February 2025 showed that Australian students continue to value the importance of learning about our country's history and civic institutions. However, their knowledge and understanding of Australia's democracy, political system and civic processes has fallen. This report has sparked an important national conversation about the gaps in students' civics and citizenship knowledge that need our collective efforts to address.

ACARA conducted sample assessments for NAP–Information and Communication Technology Literacy (NAP–ICTL) in May 2025. These assessments are delivered in schools through software designed to reflect how students use digital tools in their lives. The findings are due to be published in 2026.

To close, I would like to acknowledge the leadership provided by education ministers and thank my colleagues on the ACARA Board. Along with ACARA's passionate staff and executive, our partners and stakeholders, their efforts and ongoing support were vital for the successful delivery of ACARA's important work.

At the heart of everything we do are our young people, teachers, principals, school support staff, parents and carers. We remain steadfast in our commitment to ACARA's vision to inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

Mr Derek Scott
Chair, ACARA Board

1.2 CEO report

I feel privileged to reflect on my first full year as ACARA's CEO, having been appointed for a 3-year term in July 2024. Over the last 12 months, ACARA has delivered key programs in line with our Charter and work plan, as approved by education ministers, to inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

During 2024–25, ACARA continued to focus its efforts on supporting jurisdictions and schools with implementation of the Australian Curriculum.

As part of our ongoing work to reduce workloads for teachers and support them as they implement the Australian Curriculum, we now have 314 work samples published on the Australian Curriculum website. These work samples help teachers by showing what evidence of student learning in relation to the achievement standards looks like in real examples of student work.

We continued to deliver improvements to our Australian Curriculum website, which is the first port of call for educators bringing the curriculum to life in classrooms across the country. This work is providing dividends, with user statistics showing positive upward trends of teachers and educators accessing the curriculum content and support resources. This data will help inform further enhancements to the website to make it more helpful for our teachers as they implement the Australian Curriculum.

The Professional Learning Hub, which provides online professional learning for teachers and educators to support implementation of the Australian Curriculum, includes 6 new courses, and has also seen a growth in user engagement and course participation.

One of the new courses, released in November 2024, aims to help teachers plan their lessons for students with a range of learning abilities and interests, so every student achieves their full potential. The course covers planning and assessment practices, and includes templates and examples to guide teachers as they develop their lesson plans. Further improvements and course content are planned as this hub becomes a key tool to support curriculum implementation.

ACARA also continued to support parents and carers to play an active role in their children's education. We published updated information about the Australian Curriculum in English and 6 additional languages.

In this reporting year, it was positive to see the latest Programme for International Student Assessment (PISA) report: *Creative Minds, Creative Schools* single out and praise Australia as a high-performing system for creative thinking in education. Critical and creative thinking is one of the Australian Curriculum's general capabilities, which are integrated and applied across all the learning areas. Australian students' strong creative thinking results are a positive outcome of our country's long-term strategic commitment to creative thinking in our curriculum, and our assessment and reporting practices.

While it is a point-in-time assessment, NAPLAN remains the only national assessment that all Australian school students undertake. NAPLAN helps governments, education authorities, schools, parents and carers to see whether young Australians are developing the fundamental literacy and numeracy skills they need for success throughout their lives.

ACARA has experts in curriculum, content, measurement, assessment development and psychometrics who oversee the National Assessment Program to ensure that the assessments are of the highest standard. 2025 marked the third year the NAPLAN test event was held in March. More than 1.3 million Years 3, 5, 7 and 9 students across 9,465 schools and campuses completed their NAPLAN testing online this year.

An extreme weather event presented a challenge, with schools impacted by ex-Tropical Cyclone Alfred receiving targeted support and using the extended security window to complete tests. Despite this, we saw participation across Queensland and the rest of the country trend positively to pre-COVID levels. This is a testament to the great work of teachers and school leaders, and reinforces the value

and importance of the assessments. As always, NAPLAN 2025 was a real team effort and a model example of collaboration both internally and with ACARA's partners and stakeholders.

Schools and education authorities received preliminary school and student results (excluding writing results) from the assessments early in Term 2, around 4 weeks after the test period ended on 24 March 2025. This means students can receive the learning support they need in a timely manner and is no small achievement across millions of tests. So, on behalf of ACARA, I would like to once again thank our partners at Education Services Australia (ESA) as well as key partners across states, territories and sectors, and our teachers and students, for their support in this program.

Our Reporting team has continued to ensure that up-to-date information about key education indicators is available to schools, families, policymakers and the public. The National Report on Schooling in Australia is released progressively, providing more timely commentary on progress against nationally agreed policy initiatives as the latest data becomes available.

The National Report on Schooling data portal was updated in December 2024, April 2025 and June 2025 with the latest data on schools and schooling, including updates to the key performance measures for schooling for 2024; counts of schools, students and staff for 2024; and school finance data.

In February 2025, ACARA published the 2024 National Assessment Program sample Civics and Citizenship Report. It was encouraging to see from this latest sample assessment that most students rate citizenship behaviours as important. However, there is a concerning decline in civics and citizenship knowledge among a representative sample of Years 6 and 10 students across Australia. Results have fallen since the last assessment undertaken in 2019 and to the lowest levels since the assessment began in 2004.

Along with the Joint Standing Committee on Electoral Matters report into civics education and political participation in Australia, the NAP–Civics and Citizenship results highlight that we need to continue to support our teachers and educators with high quality training and resources to help them effectively deliver engaging civics and citizenship education in classrooms across the country.

Alongside this is the important issue of media literacy. The May 2025 publication of our new Media consumers and creators Curriculum connections resource is a fantastic example of collaboration across ACARA and with our stakeholders. Our Curriculum team's work in developing this resource with media literacy experts linked in with the findings of the NAP–Civics and Citizenship results. This work was complemented by our engagement with the Governor-General Her Excellency the Honourable Ms Sam Mostyn AC, which helped bring national attention to this issue in the media, organised by our Communications team. It really shows what ACARA can achieve when we work together towards our aim of inspiring improvement in learning for all Australian students.

ACARA remains committed to reconciliation and meaningful engagement with First Nations Australian Peoples. We are continuing to take action on our strong commitment to incorporate more test items relating to First Nations Australian histories and cultures within NAP assessments. During the reporting period, we have dedicated resources to further drive this work in line with Indigenous Cultural and Intellectual Property (ICIP) protocols.

I would like to take this opportunity to thank our dedicated staff, the ACARA Board, and our stakeholders and partners. As we reflect on achievements and plan for the goals ahead, I look forward to working together towards our shared vision of a world-class education system for every young person across the country.

Mr Stephen Gniel
CEO, ACARA

1.3 About us

Our role and function

The Australian Curriculum, Assessment and Reporting Authority (ACARA) is an independent statutory authority, and a corporate Commonwealth entity established under section 5 of the *Australian Curriculum, Assessment and Reporting Authority Act* on 8 December 2008 and operational since 28 May 2009.

As per past years, during 2024–25, ACARA executed policy directions determined by the Education Ministers Meeting regarding curriculum, assessment, data and reporting at the national level.

Our vision

Inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

Our purpose

To be the authoritative source of advice on, and delivery of, national curriculum, assessment and reporting for all Australian education ministers, with international recognition of our work.

Our work

We take a national approach to education through developing a robust and comprehensive national curriculum.

We run the National Assessment Program (NAP): the national tests students sit in school, aligned to the national curriculum. This includes the National Assessment Program – Literacy and Numeracy (NAPLAN).

We collect and publish, on the My School website, information about the performance and resources of each Australian school.

We publish a range of reports, including the NAPLAN National Report and the National Report on Schooling in Australia.

Our organisation

The ACARA Board is ACARA's accountable authority for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). ACARA's operations are led by ACARA's Chief Executive Officer (CEO). The Executive Leadership Team (ELT) provides advice to the CEO. The CEO reports to the Board. The authority comprises 5 divisions: Curriculum; Assessment and Reporting; Communications, Engagement and Executive Services; Corporate Services; and Office of the Chief Executive Officer.

Our offices

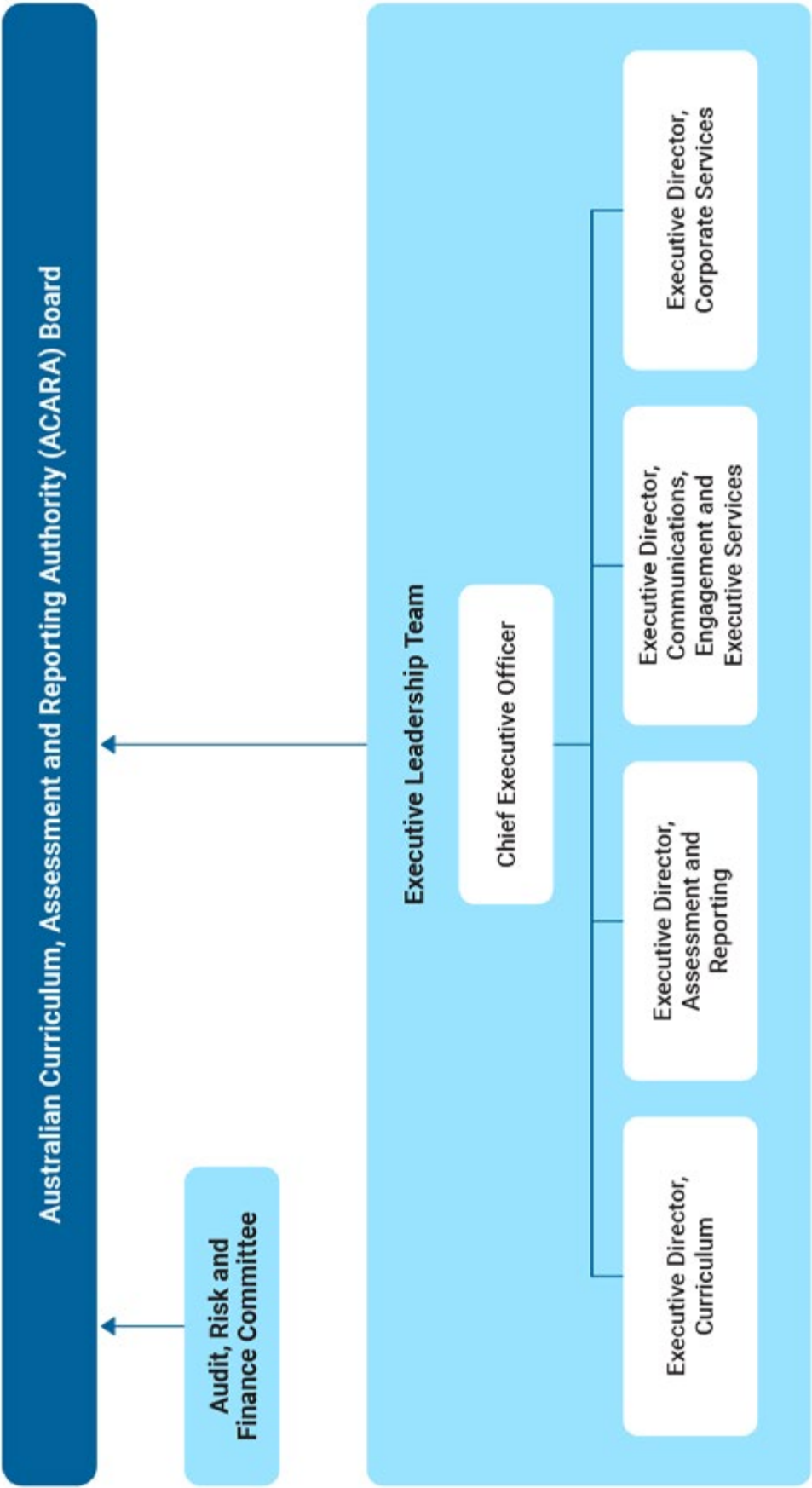
ACARA's head office is located at Level 13, Tower B, Centennial Plaza, 280 Elizabeth Street, Sydney.

ACARA's Perth office is located at Level 17, 140 St Georges Terrace, Perth.

ACARA's Melbourne office is located at Level 10, 440 Collins Street, Melbourne.

ACARA's Adelaide office is located at Office 8, 451 Pulteney Street, Adelaide.

Our organisational structure for 2024–25



2.0 Annual performance statements

2.1 National curriculum

Purpose

Provide a world-class curriculum from Foundation to Year 12 in specified learning areas as agreed to by the Education Ministers Meeting.

Criteria source

ACARA Corporate Plan 2024–25 and Portfolio Budget Statements (PBS) 2024–25: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.1, page 91

Performance criterion	Measure	Target
A review cycle for the Australian Curriculum is developed.	Support from stakeholders on the proposed review cycle is recorded.	Australian Curriculum Review cycle frequency is approved by EMM.

Result

Partially achieved

Supporting statement

- Initial advice on the Australian Curriculum Review cycle was provided to the Education Ministers Meeting (EMM) in October 2024.
- Further work continues in order to provide EMM with additional advice.

Performance criterion	Measure	Target
The number of users accessing the Australian Curriculum, Version 9.0 support resources increases.	The Australian Curriculum, Version 9.0 website analytics data shows more people accessing support resources.	The number of resources being accessed from the Australian Curriculum, Version 9.0 website shows annual growth.

Result

Achieved

Supporting statement

The Australian Curriculum Version 9.0 website has experienced a significant increase in the use of its support resources, as evidenced by website statistics.

- Between May 2024 and April 2025, there were 20.7 million downloads of curriculum support resources, a 13.7% rise from the previous year.
- Six new courses were released on the Professional Learning Hub, which has experienced growth in user engagement and course participation since its launch, highlighting its increasing value to educators.
- There are 314 work samples published on the Australian Curriculum website, helping teachers by showing what evidence of student learning in relation to the achievement standards looks like in real examples of student work.

Performance criterion	Measure	Target
Australian Curriculum, Version 9.0 implementation support resources (including professional learning) that meet the needs of teachers are available through the Australian Curriculum, Version 9.0 website.	Feedback from schools/teachers on support resources is received through a survey.	The initial 2024–25 survey results show at least 60% satisfaction level with support resources, and results for 2026–27 show improvement on the 2024–25 survey results.

Result

Achieved

Supporting statement

During the 2024–25 reporting period, ACARA initiated a procurement process to engage services for comprehensive user testing of the Australian Curriculum Version 9.0 website, with a specific focus on Australian teachers.

Following engagement with the website, 88.9% of participants indicated they were satisfied with the basic features and functionality of the website.

Following a deeper exploration of features, functionality and resources on the website, 72% of participants indicated they were satisfied.

This data will help inform further refinements to the website.

Analysis of performance – Curriculum

National Teacher Workforce Action Plan: Action 19

In December 2022, ACARA was directed by education ministers, through Action 19 of the National Teacher Workforce Action Plan, to examine how optional resources can support implementation of the national curriculum, and to provide advice on the Australian Curriculum Review cycle frequency. This has involved extensive consultation with principal associations, professional teacher associations, teacher unions, teachers, the Australian Institute for Teaching and School Leadership (AITSL), Education Services Australia (ESA), the Australian Education Research Organisation (AERO), and 2 forums with the F–12 Curriculum Reference Group to explore the scope of support resources needed by teachers and the frequency of the Australian Curriculum Review cycle. This work is ongoing and is subject to EMM approval out of session in the second half of 2025.

National Formative Assessment Resource Bank (NFARB)

In September 2024, ACARA facilitated a workshop on rebasing the NFARB project with Schools Policy Group (SPG) members and invited curriculum and assessment officers from each jurisdiction. During the workshop, attendees broadly committed to this rebased approach. Since September 2024, ACARA has consulted with SPG members and their curriculum and assessment officers on the rebased project plan. This plan was considered at the February 2025 SPG meeting and was broadly supported to proceed to the Australian Education Senior Officials Committee (AESOC). Further consultation occurred prior to the May 2025 SPG meeting and feedback was actioned prior to the June 2025 AESOC meeting. A paper will progress to EMM out of session in August 2025 for approval.

Linkage with the National Assessment Program

The National Assessment Program (NAP) assesses aspects of the Australian Curriculum content. ACARA curriculum specialists for English and Mathematics collaborated with the literacy and numeracy assessment teams to provide feedback on the curriculum alignment of items and address questions for future NAPLAN assessments.

The public report presenting findings from the 2023 NAP–Science Literacy (NAP–SL) assessment was released in May 2024. The Assessment Framework for the 2026 NAP–SL was finalised in March 2025. A review of test items is underway to ensure alignment with the framework and the Australian Curriculum: Science Version 9.0. Student questionnaire and test development are also in progress for the field trial scheduled for late October 2025.

The public report presenting findings from the 2024 NAP–Civics and Citizenship (NAP–CC) assessment was released in February 2025. The NAP–CC report showed that students' knowledge and understanding of Australia's democracy, political system and civic processes has fallen. It also revealed that Years 6 and 10 students have a high degree of trust in civic institutions, but considerably less trust in media or social media. The Assessment Framework Review Brief is currently being reviewed for the next cycle.

NAP–Information and Communication Technology Literacy (NAP–ICTL) was administered in May 2025. Assessment modules were refreshed and added to in 2023–24, and positioned and aligned to the assessment framework in relation to both the Version 8.4 Australian Curriculum: Digital Technologies and the Information and Communication Technology general capability. Alignment to Version 9.0 will be delayed to the next NAP–ICTL assessment in 2028 to match the staggered implementation of Version 9.0 of the Australian Curriculum across jurisdictions.

2.2 National assessment

Purpose

Provide a quality, comprehensive and cohesive suite of national assessments.

Criteria source

ACARA Corporate Plan 2024–25 and Portfolio Budget Statements (PBS) 2024–25: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.2, page 92

Performance criterion	Measure	Target
NAPLAN and NAP sample assessments are delivered as agreed by education ministers.	Jurisdictions accept respective results data.	National results for NAPLAN and NAP sample assessments are published.

Result

Achieved

Supporting statement

NAPLAN 2025

- The 2025 National Assessment Program – Literacy and Numeracy (NAPLAN) test event was administered from Wednesday 12 March to Monday 24 March 2025, followed by a 4-day test security period to Friday 28 March 2025. The security period was extended by one day by the Senior Responsible Officer as a contingency for schools impacted by ex-Tropical Cyclone Alfred.
- 2025 marked the third year the NAPLAN test event was held in March, with all schools across Australia completing the NAPLAN tests online.
- More than 1.3 million Year 3, 5, 7 and 9 students across 9,465 schools and campuses completed their NAPLAN testing online this year.
- Schools and education authorities received preliminary school and student results (excluding writing results) from the assessments early in Term 2, around 4 weeks after the test period ended on 24 March 2025.
- The final school and student results (including writing) were made available from 13 June 2025. Writing results are available later due to the time taken to mark the writing scripts.

NAPLAN 2024

- The NAPLAN 2024 Technical Report was published on 12 March 2025.
- NAPLAN 2024 National Results and Report of Test Incidents were released on 14 August 2024.

NAP sample – ICT Literacy (NAP–ICTL) 2025

- The NAP–ICTL 2025 main study was conducted from Monday 5 May to Friday 23 May 2025 and was delivered online to students in Year 6 and Year 10 (5,530 Year 6 students in 328 schools and 4,836 Year 10 students in 316 schools).

NAP sample – Civics and Citizenship (NAP-CC) 2024

- The NAP-CC main study was held in May (Term 2) 2024 and was delivered online to students in Year 6 and Year 10 (4,663 Year 6 students in 324 schools and 5,352 Year 10 students in 311 schools). Overall, 635 schools participated in the NAP-CC main study.
- The NAP-CC 2024 Public Report was published on 18 February 2025.

Performance criterion	Measure	Target
NAP Opt-in assessments are available for schools.	Schools that choose to opt in can access available opt-in assessments.	All schools that opt in to NAP assessments receive related reports.

Result

Achieved

Supporting statement

- The NAP Opt-in assessments in science literacy, and civics and citizenship were conducted from Monday 5 May to Friday 30 May 2025. Schools were able to register from Tuesday 25 March to Tuesday 29 April 2025.
- Overall, 200 schools participated from across all sectors and jurisdictions. Just under 12,000 students participated in NAP Opt-in science literacy assessments, and over 8,800 students participated in NAP Opt-in civics and citizenship assessments.

Analysis of performance – Assessment

NAPLAN

During the reporting period, ACARA worked with the NAP Reference Group (NAPRG) and Education Services Australia (ESA) (the agency responsible for the online assessment and delivery system: “the platform”) to ensure that activities were on track and that NAPLAN tests developed by ACARA were delivered to users as expected. ACARA undertook quality assurance and certification of test items, the targeted test design, and platform functionalities related to the student experience, including those delivered via the low/no bandwidth (LNB) solution.

The Platform Readiness Test (PRT) was conducted in a sample of schools from 2 to 13 September 2024 as a full end-to-end test of the platform and post-test processes, including monitoring, reporting and quality assurance. ACARA provided branching tests for all non-writing domains for all year levels. ACARA was also responsible for quality assurance of test delivery via the LNB solutions.

Guidance materials for all readiness and assessment events were updated, as they are each year, in consultation with jurisdictions. These include the National protocols for test administration as well as information for principals, school NAPLAN coordinators and test administrators.

The Service Resilience Framework was practised in consultation with test administration authorities and ESA. This framework outlines protocols for escalating issues and communication of these during test events.

An independent assurer was engaged to provide program oversight, quality assurance and recommendations to the Senior Responsible Officer and ACARA Board on the planning, delivery and reporting phases of the NAPLAN program in 2025.

NAP sample

The NAP–ICTL 2025 main study was conducted from 5 to 23 May 2025, following a successful field trial in October/November 2024, where items were trialled and analysed for inclusion in the main study. Analysis from the NAP–ICTL main study is underway, with the intention to publish the NAP–ICTL 2025 Public Report in the first half of 2026.

NAP Opt-in assessments

NAP sample assessments in science literacy, civics and citizenship, and ICT literacy for Year 6 and Year 10 students are being made available as opt-in assessments for all schools. This started with science literacy in 2024, followed by the addition of civics and citizenship in 2025, and finally ICT literacy will be added in 2026.

ACARA, in conjunction with ESA and jurisdictions, progressed activities associated with NAP Opt-in assessments during the reporting period. Communication collateral was provided to jurisdictional representatives in November 2024 and February 2025 to distribute to schools.

The NAP Opt-in school registration period opened on Tuesday 25 March 2025 and closed on Tuesday 29 April 2025 with 254 schools registering. The NAP Opt-in assessments in science literacy, and civics and citizenship were available for registered schools from 5 May to 30 May 2025. Overall, 200 schools participated from across all sectors and jurisdictions. Just under 12,000 students participated in NAP Opt-in science literacy assessments and over 8,800 students participated in NAP Opt-in civics and citizenship assessments.

Results of NAP Opt-in assessments will be available to participating schools to support their teaching and learning programs, but will not be reported publicly by ACARA. The results will be reported to schools on the same national scales as established for each corresponding NAP sample program.

Future National Assessment

Education Services Australia (ESA) has confirmed that the current NAP platform will reach an end-of-life state by 2030. A new platform is required to deliver the NAP assessments, including NAPLAN, NAP sample and NAP Opt-in.

ACARA established the Future National Assessment (FNA) program to define the strategic direction, monitoring and program of work to develop and migrate the NAP assessments to a next-generation platform that is fit for purpose for the next phase of national assessment in Australia.

ACARA, in collaboration with ESA, will execute 3 parallel streams of work to consider the future of assessment and technologies as they relate to the NAP; develop plans to maintain and enhance the current platform prior to its end-of-life; and identify and implement technology solutions to develop, release and migrate to a FNA platform.

A Project Control Board has been established to oversee the FNA program and progress key decisions. Regular updates will be provided to NAPRG and ACARA advisory groups, the ACARA Board, Australian Education Senior Officials Committee (AESOC) and Education Ministers Meeting (EMM).

ACARA is seeking further support from AESOC to engage an independent assurer to provide program oversight, quality assurance and recommendations for the FNA.

2.3 National data and reporting

Purpose

Provide and apply a comprehensive and reliable national measurement framework.

Facilitate the use and dissemination of data for research and policy development in accordance with agreed protocols.

Present detailed, accessible, timely and meaningful school education performance information.

Criteria source

ACARA Corporate Plan 2024–25 and Portfolio Budget Statements (PBS) 2024–25: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.3, page 93

Performance criterion	Measure	Target
Data relating to schooling in Australia is progressively published through the data portal.	Regular updates to the data portal are evident through the publicly available data portal.	Data released on the data portal at least 3 times during the year, including a high-level commentary relating to the data being released.

Result

Achieved

Supporting statement

The National Report on Schooling in Australia data portal was updated in December 2024, April 2025 and June 2025 with the latest data on schools and schooling, including:

- updates to the key performance measures for schooling for 2024
- counts of schools, students and staff for 2024, and other data from the National Schools Statistics Collection
- retention rates
- school finance data
- policy and priorities initiatives for 2024.

Analysis of performance – Reporting

My School

The My School website was updated on 4 December 2024 and again on 12 February 2025.

Data currently reported on My School is largely for the 2024 school calendar year with VET in schools, senior secondary outcomes, post-school destinations and finance lagged one year due to data availability.

In summary, the key data collections released included:

- school profile data: 2014–2024
- finance data: 2014–2023
- VET in schools data: 2014–2023
- post-school destination data: 2014–2023
- NAPLAN data: 2014–2024.

National Report on Schooling in Australia

From 2022, the National Report on Schooling in Australia moved to a progressive release, allowing the latest data to be published when it becomes available, with the report integrated into an interactive data portal.

The full version of the National Report on Schooling in Australia 2023 (ANR) was published on the ACARA website on 26 February 2025.

The second release of the National Report on Schooling in Australia for 2024 occurred on 23 April 2025 with the publication of:

- school numbers (2024)
- student numbers (2024)
- staff numbers (2024)
- student-teacher ratios (2024)
- enrolment rates (2024)
- apparent retention (2024).

The third release of the National Report on Schooling in Australia for 2024 occurred on 7 May 2025 with the publication of Chapter 2: Schools and schooling and Chapter 4: Enrolment and attendance.

Other

ACARA's Australian Schools List website was updated quarterly to align with the beginning of each school term, using updates received from school registration authorities.

During the reporting year, ACARA continued to provide access to the data collected by ACARA to third parties under the *Data Access Protocols 2015*.

2.4 National collaboration and leadership

Purpose

Provide effective national leadership in curriculum development, educational assessment and national reporting.

Pursue the national education agenda with jurisdictions, the non-government education sector and relevant stakeholders, and identify opportunities for reform.

Criteria source

ACARA Corporate Plan 2024–25 and Portfolio Budget Statements (PBS) 2024–25: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.4, page 95

Performance criterion	Measure	Target
A transparent reporting process and structure are maintained.	Progress reports on the agendas of the ACARA Board and ACARA's Audit, Risk and Finance Committee meetings are distributed to education ministers.	Progress reports against the annual work plan are submitted at least 5 days in advance of each meeting of the ACARA Board and ACARA's Audit, Risk and Finance Committee, and submitted to education ministers before the end of September.

Result

Partially achieved

Supporting statement

- Progress reports were considered at all ordinary meetings of the ACARA Board and Audit, Risk and Finance Committee; however, the reports were not provided to members at least 5 days in advance of all meetings.
- A progress report against ACARA's Charter for 2023–24 was submitted to the Education Ministers Meeting Secretariat in September 2024.

2.5 Capability and risk

Criteria source

ACARA Corporate Plan 2024–25

Performance criterion	Measure	Target
The correct systems are in place that support the organisation to work efficiently and effectively.	An internal review of the People Strategy and ICT Strategy is conducted.	Revised People and ICT strategies are published on ACARA's internal site.

Result

Partially achieved

Supporting statement

Reviews of the ICT and People and Culture strategies have been conducted; however, the strategies have not been completed and published.

Performance criterion	Measure	Target
Risk management is integrated into business operations and risk capability/maturity – commensurate with the needs of the organisation – is achieved.	Comcover risk management benchmarking survey is completed in 2023, 2025 and 2027.	The overall risk maturity and target state risk maturity for each of the 5 focus areas is achieved, in accordance with the 2023 and 2025 Comcover Risk Management Benchmarking Program.

Result

Partially achieved

Supporting statement

ACARA participated in the 2025 Comcover Risk Management benchmarking survey and the results of the survey were released on 28 May 2025. The results are currently being reviewed, and an action plan will be developed to address any areas for improvement.

Protecht.ERM risk management software is used to capture risks, controls and action plans. The software has undergone a major enhancement with the implementation of additional modules, including audit findings/actions, incidents and complaints, and policy management. This will assist ACARA in streamlining manual processes and allow for greater analysis of information to facilitate better decision-making. All staff at ACARA have also been provided with access to Protecht to provide greater transparency.

3.0 Management and accountability

3.1 Corporate governance

Enabling legislation and functions

ACARA is an independent statutory authority and a corporate Commonwealth entity established under section 5 of the *Australian Curriculum, Assessment and Reporting Authority Act 2008* (the ACARA Act) on 8 December 2008.

The ACARA Act outlines the authority's functions, which are to:

- develop and administer a national school curriculum, including content of the curriculum and achievement standards, for school subjects specified in ACARA's Charter
- develop and administer national assessments
- collect, manage and analyse student assessment data and other data relating to schools and comparative school performance
- facilitate information-sharing arrangements between Australian government bodies in relation to the collection, management and analysis of school data
- publish information relating to school education, including information relating to comparative school performance
- provide school curriculum resource services, educational research services and other related services
- provide information, resources, support and guidance to the teaching profession.

During 2024–25, a minor amendment was made to the definition of Ministerial Council in ACARA's enabling legislation to deal with the cessation of the Council of Australian Governments.

Directions and reporting

Subsection 7(3) of the ACARA Act requires ACARA to perform its functions and exercise its powers in accordance with the Charter set by education ministers. ACARA's strategic directions are set by its Charter and any other written directions from the Education Ministers Meeting. ACARA reports to education ministers on progress against its Charter each year. ACARA reports to the Australian Government Minister for Finance and the Australian Government Minister for Education about requirements under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

Responsible minister

During the reporting period (2024–25), the responsible minister for ACARA under the PGPA Act was Hon Jason Clare MP, Minister for Education.

Governance framework

ACARA's governance framework provides the structure for informed decision-making, risk management and accountability. The framework has its foundation in the ACARA Act, which establishes a 13-member governing body: the ACARA Board.

ACARA is governed by the ACARA Board (the Board), which includes the Chair, the Deputy Chair, one member nominated by the Australian Government Minister for Education, one member nominated by the National Catholic Education Commission (NCEC), one member nominated by Independent Schools Australia (ISA), and 8 other members, each of whom is nominated by a different state or territory education minister. Each member is appointed by the Australian Government Minister for Education by written instrument, following agreement of the Education Ministers Meeting.

Among other responsibilities, ACARA Board members are required to disclose to their fellow members any material personal interest they may have in matters relating to the affairs of the authority. Information about procurement undertaken by ACARA is tabled at each meeting so Board members can disclose interests. A record of all disclosures is maintained by ACARA.

The Board is accountable to all education ministers. The Board is responsible for ensuring the proper and efficient performance of ACARA and is the accountable authority under the PGPA Act.

Further information about the Board, including membership, can be seen at 3.2 The Board.

ACARA must undertake its work in accordance with any directions given by education ministers and in accordance with the Charter, which is agreed to by the Education Ministers Meeting. In progressing its work, ACARA collaborates with and receives input from the Schools Policy Group (SPG) and Australian Education Senior Officials Committee (AESOC).

SPG consists of senior officials with responsibility for school education policy and provides high-level strategic policy advice to AESOC on national school matters. AESOC is directly responsible to education ministers for the execution of their decisions. In addition, AESOC provides policy advice to education ministers, considers education ministers' papers prior to their progress to ministers, and manages and coordinates jurisdictions' funding contributions for nationally agreed projects and initiatives.

ACARA's advisory structure allows for input and advice from key stakeholder groups and experts. This advice assists the executive in making recommendations to the ACARA Board and to the Education Ministers Meeting. It also supports ACARA in achieving the objectives of its Charter in a consultative and collaborative way.

Chief Executive Officer

The Chief Executive Officer (CEO) is responsible for the day-to-day administration of ACARA and is accountable to the ACARA Board. The CEO consults the Board on matters of strategic significance and provides information necessary for the Board members to fulfil their governance responsibilities.

From 3 July 2024 until 30 June 2025, ACARA's CEO was Mr Stephen Gniel. Before that, Mr Gniel was acting in the role.

Executive Leadership Team

The Executive Leadership Team (ELT) provides stewardship for the organisation by giving advice to the CEO through a whole-of-organisation perspective. The ELT comprises the CEO and Executive Directors of Curriculum; Assessment and Reporting; Communications, Engagement and Executive Services; and Corporate Services (see section 3.5 for further detail). The ELT assists the CEO with strategic leadership of the organisation, including its vision, purpose, strategic direction and objectives. The ELT also advises the CEO on some operational matters. In 2024–25, the Executive Leadership Team met fortnightly. On a quarterly basis during the reporting period, ELT focused on the outcomes and performance of the previous quarter, considered performance areas and areas for improvement, and discussed the organisation's key goals and objectives.

Advisory structure

ACARA is supported by an advisory structure made up of reference, advisory, specialist and working groups that provide input and expertise across ACARA's work priorities.

Reference groups

ACARA has 3 key reference groups that ensure jurisdictions and a range of stakeholder organisations have regular and meaningful opportunities to provide advice and feedback to ACARA. Members represent the high-level views of their jurisdiction or organisation and, as far as practicable, communicate information back to their jurisdiction or organisation.

National Assessment Program Reference Group

The National Assessment Program Reference Group (NAPRG) supports the ACARA CEO as Senior Responsible Officer (SRO) in exercising responsibility for the implementation and evolution of the National Assessment Program (NAP) including NAPLAN. The SRO chairs the NAPRG, which brings together the relevant national agencies and jurisdictional authorities responsible for various aspects of NAP development, delivery and administration, to inform decisions about implementation. The NAPRG works collaboratively in the development and implementation of all key policy aspects of NAPLAN and the broader National Assessment Program.

National Assessment, Data, Analysis and Reporting Reference Group

The National Assessment, Data, Analysis and Reporting Reference Group (NADAR) provides ACARA's executive with high-level advice on the appropriateness of, and opportunities and potential risks associated with, the work proposed and undertaken by ACARA within the scope of its remit. The group ensures that jurisdictions and organisations have regular and meaningful opportunities to provide advice and feedback to ACARA on its assessment and reporting work program. The group has representatives from all departments of education, test administration authorities (where these are separate from the department), the Catholic and independent school sectors, and other relevant stakeholders.

F–12 Curriculum Reference Group

The F–12 Curriculum Reference Group gives high-level expert advice to the ACARA executive on strategic initiatives that enhance the development, implementation and improvement of the Australian Curriculum. Members of this group bring a range of jurisdictional perspectives that reflect national, state and territory priorities. The group has representatives from each state and territory, and federal government, nominated by the relevant member of the Australian Education Senior Officials Committee (AESOC); one nominee from the National Catholic Education Commission (NCEC); and one nominee from Independent Schools Australia (ISA).

Advisory groups

Advisory groups provide expert advice and development input throughout the year. Membership is granted through a nomination process by jurisdictions and organisations and/or based on expertise in a particular field.

First Nations Australians Advisory Group

The First Nations Australians Advisory Group provides ACARA with expert guidance and advice about the representation of First Nations Australians in the Australian Curriculum and NAP assessments. It also advises ACARA on the protocols and cultural sensitivities that need to be considered by ACARA divisions as ACARA proceeds with its curriculum, assessment and reporting programs. The group comprises individuals with demonstrated expertise in Aboriginal and Torres Strait Islander education and community engagement.

Students with Disability Advisory Group

The Students with Disability Advisory Group (SwDAG) provides ACARA with high-level advice and expertise regarding the needs of students with disability in relation to ACARA's curriculum, assessment and reporting programs.

The group has representatives from each state, territory and federal government education department or curriculum authority, the National Catholic Education Commission, Independent Schools Australia, the Australian Association of Special Education, Children and Young People with Disability Australia, and Australian Primary Principals Association. The advisory group also includes 2 individuals with relevant research expertise in students with disability.

The focus over this reporting period has been supporting the Curriculum division in setting the priorities within jurisdictions and sectors for supporting schools with the implementation of the

Australian Curriculum for students with disability. SwDAG has been instrumental in providing advice on ACARA's work such as the Auslan curriculum, Braille resources and the National Teacher Workforce Action Plan (Action 19a) resource development. The group has also given advice on the Future National Assessment – Accessibility project, and Indigenous Cultural and Intellectual Property (ICIP) work.

Specialist groups and forums

Specialist groups and forums provide expert advice and development input on an as-needs basis. Many are time-bound, formed for a specific purpose and retired at the end of a project. Membership is granted through a nomination process by jurisdictions and organisations, and/or based on expertise in a particular field.

Measurement Advisory Group

The Measurement Advisory Group provides ACARA's executive with expert, independent educational measurement and assessment advice, and input for the NAP and NAPLAN. It also provides input into all other assessment and educational measurement activities defined by ACARA's Charter, work plan and priorities. The group comprises nationally and internationally recognised independent experts in the field of educational measurement.

National Testing Working Group

The National Testing Working Group is a forum for information-sharing and collaboration about NAPLAN between ACARA, testing authorities and stakeholders. The group provides support and advice on standardised administration processes and products of NAPLAN, including item and test development, accessibility, administration and reporting activities. It also provides quality assurance to achieve high-quality tests in a nationally consistent framework. The group has representatives from all test administration authorities, and the Catholic and independent school sectors.

Finance Data Working Group

The Finance Data Working Group gives advice and assistance to ACARA on its national responsibilities associated with financial reporting on schooling in Australia. This helps ACARA in the collection and reporting of school finance data for My School. The group has representatives from all departments of education, the Catholic and independent school sectors, and other relevant stakeholders.

Marking Quality Team

The Marking Quality Team participates in the development, selection and refinement of NAPLAN writing prompts. Members provide advice and input on the selection, scoring and annotation of writing scripts for training, practice and quality assurance materials used to ensure national consistency of marking for the NAPLAN writing tests. The group also advises on required changes to marking protocols and the online marking training package. Members attend marking training workshops, and train and monitor the markers in their jurisdiction. During the NAPLAN marking period, members provide ACARA with data for the national monitoring of marking. The Marking Quality Team works closely with the National Testing Working Group. The group has representatives from state/territory test administration authorities, and the Catholic and independent school sectors.

National Report on Schooling in Australia Working Group

The National Report on Schooling in Australia (ANR) Working Group helps develop the planning framework and format for the annual National Report on Schooling in Australia, including the ANR data portal. It contributes to and reviews the draft report. The group has representatives from all departments of education, the Catholic and independent school sectors, and other relevant stakeholders.

NAP sample assessment learning area working groups

NAP sample assessment learning area working groups give ACARA advice about proposed assessment materials for their learning areas from curriculum and equity perspectives. They examine draft assessment instruments to ensure the assessment content is fair and appropriate from their jurisdictional perspective. The working groups ensure that these instruments are of appropriate difficulty and are valid, free of bias and accessible to all participating students.

English as an Additional Language or Dialect (EAL/D) Working Group

The EAL/D Working Group was convened in 2023 to provide advice to ACARA on revisions to the Australian Curriculum EAL/D teacher resources. The EAL/D Working Group comprises members nominated by members of the F–12 Curriculum Reference Group. The working group members have provided advice on draft materials during the reporting period.

Future National Assessment Program Project Control Board

The Future National Assessment Program Project Control Board (FNA PCB) has been established by the Senior Responsible Officer (SRO), who is the ACARA CEO, and endorsed by the ACARA Board. Its purpose is to identify, consider and recommend actions and direction related to the future of the National Assessment Program (NAP) and the Assessment Platform. The FNA PCB focuses on program decisions, monitoring of the FNA work streams, and technology solutions related to the future delivery of the NAP.

Information-sharing groups

In addition to its formal advisory structure, ACARA convenes several information-sharing groups that help disseminate messages and materials, identify potential issues and provide feedback on key topics.

Curriculum Directors Group

The Curriculum Directors Group facilitates information-sharing, collaboration and support for the Australian Curriculum between ACARA and representatives of federal, state and territory curriculum authorities and education departments. Members are drawn from government, Catholic and independent school sectors across all states and territories, bringing high-level curriculum implementation expertise to the group.

Curriculum networks

Informal networks have been established comprising curriculum officers from all states, territories and jurisdictions for each learning area, for the primary years of schooling, gifted and high potential students, and science, technology, engineering and mathematics (STEM), to share information. Curriculum Directors or their nominees from the 5 states and territories adopting the Australian Curriculum also meet once per term to discuss their implementation plans.

NAP Communications Working Group

The NAP Communications Working Group helps facilitate implementation of the NAPLAN communications and engagement strategy, and ensures group members are informed about ACARA's NAP communications activities. The group comprises media and communications representatives from each jurisdiction and sector through nomination by the relevant organisation. The group acts as a conduit for coordinating communications and engagement activities concerning NAPLAN within their organisation or jurisdiction.

National Peak Parents Group

The National Peak Parents Group plays a vital role in strengthening the relationship between ACARA and the broader parent and carer community across Australia. Comprising national peak parent

bodies that represent state-level members and constituents, the group serves as a key conduit for two-way communication and collaboration. Throughout the reporting period, the group:

- facilitated the dissemination of ACARA updates, resources and initiatives through extensive parent/carer networks
- provided valuable insights and feedback on curriculum developments, assessment practices and parent/carer engagement strategies
- collaborated with ACARA on media and communication initiatives to ensure parents and carers remain informed and involved in national education priorities
- participated in targeted consultations on key topics, contributing to more inclusive and representative decision-making.

This year marked a shift to separate meetings for parents and principals, allowing the group to focus more deeply on issues specific to families and carers, including equity, accessibility and student wellbeing.

National Peak Principals Group

The National Peak Principals Group is a cornerstone of ACARA's engagement with school leadership across all sectors – government, Catholic and independent. Representing national peak principal bodies, the group ensures that the voices of school leaders are heard and reflected in national education policy and practice. Key achievements during the reporting period included:

- supporting the rollout of curriculum and assessment updates by cascading information through principal networks
- offering strategic advice on implementation challenges and opportunities from a school leadership perspective
- collaborating with ACARA on public communications and professional learning initiatives
- engaging in deep-dive discussions on topics such as data literacy, school improvement and student outcomes.

Following the transition to separate meetings from May 2024, the group has been able to explore sector-specific priorities in greater depth, enhancing the relevance and impact of its contributions.

Accountability and reporting

ACARA has a range of mechanisms to ensure transparency and accountability in its operations. Key documents for 2024–25 included:

- ACARA Charter – endorsed by education ministers in December 2022, providing strategic directions for ACARA
- ACARA Corporate Plan 2024–25 – as required by section 35 of the PGPA Act
- Portfolio Budget Statements (PBS) – annual statements informing members of the Australian Parliament on the proposed allocation of resources to government outcomes and programs
- ACARA 4-year work plan 2024–25 to 2027–28 – approved by education ministers out of session in November 2024
- ACARA's 2024–25 to 2027–28 budget – approved by education ministers in November 2024
- ACARA annual work plan 2024–25 – approved as part of the 2024–25 to 2027–28 work plan and against which progress is monitored and reported on
- ACARA Annual Report 2024–25 – provided to the Minister for Education for presentation to the Australian Parliament, as required by section 46 of the PGPA Act.

3.2 The Board

The *Australian Curriculum, Assessment and Reporting Authority Act 2008* (the ACARA Act) defines the composition of the ACARA Board (the Board). The Board comprises 13 members including the Chair, Deputy Chair, and nominees of the Australian Government, state, and territory ministers for education, Independent Schools Australia (ISA) and the National Catholic Education Commission (NCEC).

Members are appointed by the Australian Government Minister for Education, subject to agreement by the Education Ministers Meeting.

Board membership

Membership of the ACARA Board is established under section 13 of the ACARA Act.

Chair

Derek Scott is the CEO and Principal of Haileybury, which has schools in Melbourne and Darwin, and programs in China, Vietnam, Indonesia and Timor-Leste. Mr Derek Scott was re-appointed to the position of Chair of the ACARA Board on 24 November 2024.

Mr Scott is one of Australia's most highly regarded education leaders. He is on the Australian Government's Council for International Education and the Victorian International Education Advisory Council. He was also one of 4 members on the panel conducting a review of Initial Teacher Education in Australia in 2021. In 2023 he was appointed to the National School Reform Agreement Ministerial Reference Group. He has an extensive background in curriculum development. Prior to joining the teaching profession, he had a career as a journalist.

Deputy Chair

Norm Hart is a former president of the Australian Primary Principals Association (APPA), appointed to APPA in January 2011. He began his teaching career on Palm Island, Queensland, in 1975 and was appointed as a primary school principal in 1978. Over a 30-year period, Mr Hart led small one-teacher schools through to large schools with over 700 students. He has also held the positions of president of the Queensland Association of State School Principals and the Australian Government Primary Principals Association. Until his retirement as APPA president on 31 December 2014, Mr Hart represented principals in government, Catholic and independent primary schools across Australia.

Leslie Loble is Industry Professor at the University of Technology Sydney, a Fellow of the Paul Ramsay Foundation, Chair of the Australian Network for Quality Digital Education, Co-Chair of the Centre for Policy Development's Council on Early Childhood Development and a Board member of the Australian Education Research Organisation, among other appointments.

Leslie previously served as Deputy Secretary of the NSW Department of Education, leading strategy, reform and innovative delivery across schooling, early childhood and tertiary education. She established the influential Centre for Education Statistics and Evaluation, and the award-winning Centre for Learning Innovation.

Nationally, Leslie was long-term Chair of the Schools Policy Group, which supports education ministers in key education policy reforms. She was appointed a Member of the Order of Australia in 2022, named one of Australia's top 50 school education innovators in 2019 and awarded the Australian Financial Review Top 100 Women of Influence in 2013 for her impact on Australian public affairs. Leslie holds degrees from Harvard University and Cornell University.

Details of the Accountable Authority during the reporting period (2024–25)

Period as the accountable authority or member within the reporting period						
<u>Name</u>	Qualifications of the Accountable Authority	Experience of the Accountable Authority	Position Title / Position held Executive / Non-Executive	Start Date (1 July 2024 or after)	End Date (30 June 2025 or before)	Number of meetings of accountable authority attended
Mr Derek Scott	Chair Bachelor of Arts, Graduate Diploma of Education, Master of Education Management	Chief Executive Officer and Principal of Haileybury	Non-Executive	1 July 2024	30 June 2025	5 out of 5 meetings
Mr Norm Hart	Deputy Chair Diploma of Teaching, Bachelor of Education Studies, Master of Education, Australian Institute of Company Directors (Member)	Former president of the Australian Primary Principals Association (APPA)	Non-Executive	1 July 2024	21 July 2024	0 out of 0 meetings
Professor Leslie Loble AM	Deputy Chair Bachelor of Science, Master of Public Administration, Australian Institute of	Former Deputy Secretary, Department of Education, New South Wales	Non-Executive	17 August 2024	30 June 2025	4 out of 5 meetings

Company
Directors
(Graduate)

Mr Allan Blagaich	Nominee of the National Catholic Education Commission	Bachelor of Arts, Diploma of Education	Executive Director, Queensland Catholic Education Commission	Non-Executive	17 August 2024	30 June 2025	5 out of 5 meetings
Ms Susan French PSM	Nominee of the Australian Government	Diploma of Applied Science (Chemistry), Diploma of Education (Science)	Principal in Residence, Office of the Deputy Secretary Public Schools, Department of Education, New South Wales	Non-Executive	24 March 2025	30 June 2025	1 out of 1 meeting
Ms Jennifer Gale PSM	Nominee of the Tasmanian Education Minister	Diploma of Teaching, Bachelor of Education	Former Secretary, Department of Premier and Cabinet, Tasmania	Non-Executive	27-May-25	30 June 2025	1 out of 1 meeting
Ms Juanita Healy	Nominee of the Western Australian Education Minister	Bachelor of Arts (Education), Bachelor of Education, Master of Education (Educational Administration and Policy)	Executive Director, School Curriculum and Standards, Department of Education, Western Australia	Non-Executive	1 July 2024	30 June 2025	5 out of 5 meetings
Ms Susan (Jayne) Heath	Nominee of the South Australian	Diploma of Education, Bachelor of	Former Chief Executive, South Australian	Non-Executive	14 January 2025	30 June 2025	3 out of 3 meetings

Education Minister	Education, Master of Education	Secondary Principals' Association			
Ms Kerry Hudson	Nominee of the Northern Territory Education Minister Diploma of Teaching (Primary), Bachelor of Education (Primary)	Executive Director, Teaching and Learning Services, Department of Education and Training, Northern Territory	Non-Executive	14 January 2025	30 June 2025 2 out of 3 meetings
Mr Tony Luttrell	Nominee of the Tasmanian Education Minister Bachelor of Commerce (Financial and Management Accounting), Fellow Certified Practising Accountant (Financial and Management Accounting)	Former Director, Strategic Data Management, Department of Education, Tasmania	Non-Executive	1 July 2024	30 March 2025 4 out of 4 meetings
Mr Paul Martin	Nominee of the New South Wales Education Minister Bachelor of Arts (Hons), Diploma of Education	Chief Executive Officer, NSW Education Standards Authority	Non-Executive	1 July 2024	30 June 2025 3 out of 5 meetings
Dr Neil McGoran	Nominee of the National Catholic Education Commission Bachelor of Arts, Graduate Certificate in Religious Education, Graduate Diploma of Education	Director, Catholic Education South Australia	Non-Executive	1 July 2024	22 July 2024 0 out of 0 meetings

(Secondary), Master of Education (Curriculum and Administration), Doctor of Education (Educational Leadership), Master of Business Administration						
Dr Fiona Mueller	Nominee of the Australian Government	Bachelor of Arts, Graduate Diploma of Education, Master of Education, Doctor of Philosophy (Education)	Adjunct Scholar, Centre for Independent Studies	Non-Executive	1 July 2024	23 March 2025
						3 out of 4 meetings
Ms Jacklyn Roberts	Nominee of the Northern Territory Education Minister	Bachelor of Education, Master of Education	Principal, Bakewell Primary School	Non-Executive	1 July 2024	17 July 2024
						0 out of 0 meetings
Ms Sharon Schimming	Nominee of the Queensland Education Minister	Graduate Diploma (Health Science), Diploma of Teaching, Master of Education (Leadership)	Director-General, Department of Education, Queensland	Non-Executive	1 July 2024	30 June 2025
						5 out of 5 meetings

Ms Jane Simmons PSM	Nominee of the Australian Capital Territory Education Minister	Bachelor of Music Education, Master of Educational Administration	Former Deputy Director-General, ACT Education Directorate	Non-Executive	1 July 2024 27 May 2025	23 March 2025 30 June 2025	5 out of 5 meetings
Mr Andrew Wrigley	Nominee of Independent Schools Australia	Bachelor of Education, Master of Education	Executive Director, Association of Independent Schools of the ACT	Non-Executive	1 July 2024	20 June 2025	5 out of 5 meetings

Meetings of the Board (2024–25)

Date	Meeting	Location
22–23 August 2024	118	Melbourne
27 November 2024	119	Sydney
16 January 2025	120	Videoconference
26 February 2025	121	Sydney
5 June 2025	122	Brisbane

Committees of the Board (2024–25)

Audit, Risk and Finance Committee

The Audit, Risk and Finance Committee provides independent advice, assurance and assistance to the ACARA Board on ACARA's risk, control and compliance framework, financial performance and reporting, and its external financial statement responsibilities. The [Audit, Risk and Finance Committee Charter](#) is published to ACARA's website.

Direct electronic address of the charter determining the functions of the audit committee

URL <https://www.acara.edu.au/docs/default-source/corporate-publications/audit-and-risk-committee-charter1.pdf>

Audit, Risk and Finance Committee membership

ACARA's Audit, Risk and Finance Committee comprises between 4 and 6 members (including the Chair), with a minimum of 2 members of the ACARA Board.

During the reporting period, ACARA's Audit, Risk and Finance Committee comprised:

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on committee)
Mr Tony Luttrell	Bachelor of Commerce (Financial and Management Accounting), Fellow Certified Practising Accountant (Financial and Management Accounting)	4	4	\$5,844 (GST not applicable)	Chair and Board member

Dr Lisa Barnes	Bachelor of Economics, Justice of the Peace, Fellow Certified Practising Accountant, Master of Business Administration, Doctorate in Business Administration, Graduate of the Australian Institute of Company Directors, Fellow of the Governance Institute of Australia, Member of the Chartered Accountants Australia and New Zealand	1	4	\$1,591	Deputy Chair and independent member. Last meeting was 9 August 2024
Mr Dennis Clark	Bachelor of Economics, Diploma of Education, Company Directors Diploma, Fellow Chartered Accountant, Fellow of the Governance Institute of Australia, Fellow Chartered Governance Institute, Fellow Australian Institute of Company Director	4	4	\$3,703	Independent member
Mr Norm Hart	Diploma of Teaching, Bachelor of Education Studies, Master of Education, Australian Institute of Company Directors (Member)	0	0	\$0	Board member
Dr Fiona Mueller	Bachelor of Arts, Graduate Diploma of Education, Master of Education, Doctor of Philosophy (Education)	3	4	\$2,703 (GST not applicable)	Board member. Last meeting 11 February 2025. Appointment
Ms Leslie Loble	Bachelor of Science, Master of Public Administration, Graduate of the Australian Institute of Company Directors	1	4	\$0	Board member Commenced in November 2024. Was absent for the February meeting.

Audit, Risk and Finance Committee meetings

During 2024–25, the Audit, Risk and Finance Committee met 4 times.

Date	Meeting	Apologies	Location
9 August 2024	#66	Nil	Virtual
13 November 2024	#67	Nil	Virtual
11 February 2025	#68	Ms Leslie Loble	Virtual
22 May 2025	#69	Nil	Virtual

3.3 Risk management

ACARA has a risk management framework in place, which sets guidelines for embedding risk management at all levels of the organisation. This includes setting the level of risk ACARA is willing to accept in pursuit of its strategic objectives.

The aims of ACARA's risk management framework are to:

- enable ACARA to proactively identify, assess and manage its risks in a systematic and structured way
- integrate risk management processes into strategic and operational planning, and day-to-day management and decision-making
- promote risk awareness and attention to the ongoing review, treatment, monitoring and reporting of risks throughout the organisation.

The structure of ACARA's enterprise risk management framework, including terminology, assessment and evaluation criteria, align with the international standard for risk management, ISO 31000:2018, and the Commonwealth Risk Management Policy, issued by the Australian Government Department of Finance.

Fraud control

Under Australian Government legislation, there is a requirement for all agencies to have a fraud control framework. ACARA had a fraud control framework in place in 2024–25.

The core objectives of ACARA's fraud control framework are to identify potential fraud risks to which ACARA may be exposed, and outline responsibilities for fraud control.

ACARA has also undertaken fraud risk assessments and has in place appropriate mechanisms that meet the specific needs of ACARA for preventing, detecting, investigating and dealing with fraud. During the reporting period, ACARA took all reasonable measures to prevent fraud and had systems in place to appropriately deal with any detected instances of fraud relating to the entity.

ACARA's fraud risks are reviewed by the Audit, Risk and Finance Committee and the ACARA Board on a quarterly basis.

3.4 Financial management

ACARA is an independent statutory authority and a corporate Commonwealth entity that manages funding in accordance with its Charter. Its funding is approved by the Education Ministers Meeting, which has endorsed a 50% contribution by the Commonwealth and 50% pro rata contributions by state and territory governments.

ACARA also delivers priority projects on behalf of the Australian Government, which provides a separate revenue source above its Charter funding.

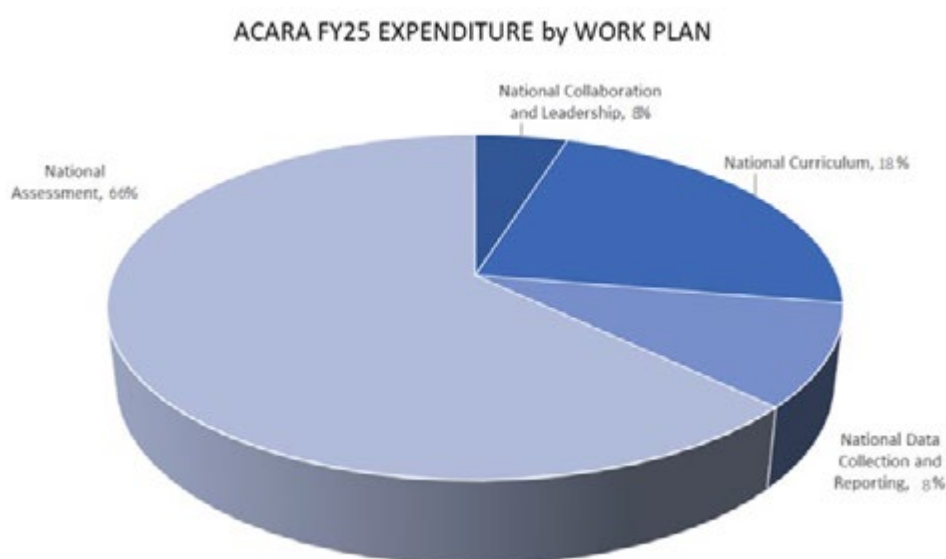
ACARA manages all funding in compliance with government policy, guidelines and legislative requirements, where applicable. ACARA's financial accountability and reporting responsibilities are set out in section 46 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act) and are based on efficient, effective and ethical use of allocated resources. ACARA works within a financial control framework, which ensures that ACARA administers its responsibilities appropriately and effectively.

Analysis of financial performance

The ACARA financial result for the period ending 30 Jun 2025 is an actual deficit of \$0.008m against a PBS budget surplus of \$0.056m resulting in an unfavourable variance of \$0.064m.

As at 30 June 2025, the cash and cash-equivalent balance of ACARA was \$12.0 million. Throughout the year, where cash and cash-equivalents exceeded ACARA's at call requirements, they were transferred to investments in accordance with ACARA's investment strategy.

The following pie graph provides a breakdown of ACARA Charter Program Expenditure for the year ended 30 June 2025.



Factors that have affected or may affect operations

No major financial factors have impacted ACARA's operations to date. ACARA's operations are dependent on funding from state, territory and federal governments.

Reportable decisions or issues

Under section 19(1)(c), (d) or (e) of the PGPA Act, ACARA must notify the Australian Government Minister for Education of any significant decisions or issues. There were no significant decisions or issues reportable under these provisions for the year ended 30 June 2025.

3.5 Workforce management

Staff profile

As at 30 June 2025, ACARA had 114 employees (106.98 full-time equivalent [FTE] staff) in addition to 2 staff members engaged as secondees from state or territory agencies.

All ongoing employees (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	21	1	22	25	5	30	-	-	-	-	-	-	-	-	-	52
Qld	1	-	1	2	1	3	-	-	-	-	-	-	-	-	-	4
SA	2	-	2	-	1	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
Vic	2	-	2	5	-	5	-	-	-	-	-	-	-	-	-	7
WA	5	-	5	7	2	9	-	-	-	-	-	-	-	-	-	14
ACT	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	31	1	32	41	10	51	-	-	-	-	-	-	-	-	-	83

All non-ongoing employees (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	5	-	5	4	-	4	-	-	-	-	-	-	-	-	-	9
Qld	1	-	1	4	-	4	-	-	-	-	-	-	-	-	-	5
SA	1	1	2	1	-	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Vic	5	1	6	3	-	3	-	-	-	-	-	-	-	-	-	9
WA	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
ACT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	14	2	16	15	-	15	-	-	-	-	-	-	-	-	-	31

As at 30 June 2024, ACARA had 112 employees (106 full-time equivalent [FTE] staff) in addition to 3 staff members engaged as secondees from state or territory agencies.

All ongoing employees (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	21	1	22	25	4	29	-	-	-	-	-	-	-	-	-	51
Qld	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
SA	2	-	2	-	1	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
Vic	1	-	1	4	-	4	-	-	-	-	-	-	-	-	-	5
WA	5	-	5	5	2	7	-	-	-	-	-	-	-	-	-	12
ACT	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	-	-	30	-	-	46	-	-	-	-	-	-	-	-	-	76

All non-ongoing employees (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	4	-	4	3	3	6	-	-	-	-	-	-	-	-	-	10
Qld	1	-	1	3	1	4	-	-	-	-	-	-	-	-	-	5
SA	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	2
Vic	4	-	4	6	-	6	-	-	-	-	-	-	-	-	-	10
WA	1	-	1	3	1	4	-	-	-	-	-	-	-	-	-	5
ACT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	-	-	12	-	-	24	-	-	-	-	-	-	-	-	-	36

ACARA's diverse workforce brings to the organisation a valuable range of skills and expertise, helping foster productive relationships within the education sector. Many staff members are considered experts in their fields, bringing to their roles important local and international experience. They have been recruited or seconded from positions within state and territory education departments; curriculum, assessment and certification authorities; the non-government school sector; federal and state government agencies; and the private sector. This means that ACARA's workforce reflects the complexity and dynamism of Australia's education community.

A key aspect of ACARA's work involves collaboration with a broad network of advisory and reference groups from states and territories (see section 3.1). Although members of these groups are not represented in ACARA's staff profile, they make a significant national contribution to ACARA's work and achievements.

Reconciliation Action Plan (RAP)

ACARA launched its Stretch RAP in 2023, and the RAP is now in its final year. This RAP articulates ACARA's commitment to meaningful engagement with First Nations Australian Peoples. A significant amount of work has centred around collaborative decision-making across our organisation.

Implementation of our RAP is driven through ACARA's RAP Working Group, which is chaired by the Senior Manager, Curriculum. It comprises RAP champions across the organisation, including all our state and territory offices, and key stakeholders, including First Nations staff representation.

During the reporting period, the RAP Working Group achieved its commitment to meet bi-monthly to discuss and monitor RAP implementation progress, including the alignment of actions to ACARA's work plan and Charter.

Our RAP includes a total of 20 high-level actions under division responsibilities. In the first year of implementation, ACARA completed 42% of all deliverables, with 45% of deliverables still in progress, and 13% of deliverables not yet commenced due to their timeline for delivery as outlined in our RAP. Many of our actions involve listening and learning, embedding two-way communication channels for meaningful dialogue, and reporting back regularly and openly to increase accountability to our First Nations Australians Advisory group (FNAAG) and other critical stakeholders.

Our proudest achievements across 2024–2025 include:

- an established process for Acknowledgement of Country, with an increase in personalised and reflective approaches for both internal and external stakeholders
- an embedded goal setting process for all staff that now includes a personal goal connected to the aims and actions of our RAP
- the development and implementation of a framework for evaluating ACARA's internal resources. The use of this framework resulted in an intranet space with appropriate resources being made available to staff for a deeper connection to First Nations Australian Peoples' histories and cultures
- a strong commitment to incorporating more items relating to First Nations Australian histories and cultures, and implementing Indigenous Cultural and Intellectual Property (ICIP) protocols, within NAP assessments. This included the employment of a Senior Project Officer, Indigenous Cultural and Intellectual Property (ICIP) protocols.

While we are proud of these achievements, ACARA recognises that there is still work to be done to achieve reconciliation in Australia. Over the remainder of this RAP, ACARA aims to leverage our momentum and achieve:

- increased First Nations staff representation in our workforce through the strategic advertising and promotion of opportunities for employment. This includes support for pre-professional First Nations Australian university students (both pre- and post-graduates)
- strengthening our Cultural Learning Strategy, which includes improved access to professional learning to grow the competencies and cultural intelligence of our workforce.

Executive Leadership Team

The Executive Leadership Team (ELT) is responsible for ACARA's day-to-day operations and contributing to ACARA's strategic direction. The team has evolved with ACARA and comprised the following staff over the course of the financial year:

- Mr Stephen Gniel (Chief Executive Officer: 3 July 2024 to 30 June 2025; prior to this, Mr Gniel was acting in the CEO role)
- Ms Sharon Foster (Executive Director, Curriculum: 1 July 2024 to 15 November 2024)
- Ms Julie King (Acting Executive Director, Curriculum: 13 January 2025 to 1 June 2025)
- Ms Kathryn Tully (Executive Director, Curriculum: 2 June 2025 to 30 June 2025)
- Mr Russell Dyer (Executive Director, Assessment and Reporting: 1 July 2024 to 30 June 2025)
- Mr Farooq Mulla (Acting Executive Director, Communications and Strategic Relations: 1 July 2024 to 31 October 2024; Acting Executive Director, Communications, Engagement and Executive Services: 1 November 2024 to 19 May 2025; Executive Director, Communications, Engagement and Executive Services: 20 May 2025 to 30 June 2025)
- Mr Thomas Begeng (Executive Director, Corporate Services: 1 July 2024 to 30 June 2025).

Chief Executive Officer

Mr Stephen Gniel joined ACARA in November 2023, bringing to ACARA a wealth of knowledge, expertise and experience in education, having held senior leadership roles in both Victoria and the Australian Capital Territory in early childhood, schools and post-school portfolios, with both policy and operational priorities.

Mr Gniel is a committed educational leader, having started his career as a primary school teacher and principal before moving into senior education system leadership roles. He is also the immediate national past president and chair of the Australian Council for Educational Leaders, a position he held for 6 years between 2016 and 2022.

Executive Director, Curriculum

Ms Sharon Foster was appointed Director, Curriculum at ACARA in November 2021. She initially joined ACARA in September 2020 as Senior Manager, leading the consultation process for the Australian Curriculum Review.

Ms Foster came to ACARA from the Victorian Curriculum and Assessment Authority (VCAA), where she was the Manager of the Victorian Curriculum: F–10 Unit, responsible for the development and delivery of the Victorian F–10 Curriculum. Prior to that, she worked in senior program and policy roles across the Department of Education and Training, Victoria, focused on developing and delivering curriculum projects and professional learning programs.

Ms Foster started her career as a secondary school teacher and progressed to assistant principal before moving into the health sector to develop education programs and projects. Throughout her career, she has also worked as an education and communications consultant for a range of private sector and not-for-profit organisations.

Ms Julie King joined ACARA in July 2010. She was initially the Curriculum Specialist, Technologies, where she coordinated the development of the Australian Curriculum: Technologies. Following this, from 2017–2021, Ms King managed ACARA's National Innovation and Science Agenda project: Digital Technologies in focus – a \$7.88 million project that supported over 160 disadvantaged schools across Australia to implement the Australian Curriculum: Digital Technologies. She managed a team of 8 curriculum officers and project officers to support action research by participating schools, develop and present professional learning, and publish resources. In 2020, Ms King was appointed as Senior Manager, Curriculum, managing learning area curriculum specialists throughout the Australian Curriculum Review and now through implementation and monitoring.

Ms King worked previously with the NSW Department of Education as a manager, curriculum officer, instructional designer, distance education writer and teacher in regional and metropolitan schools.

Ms Kathryn Tully joined ACARA in June 2025, bringing more than 20 years' experience in curriculum and assessment.

Having started her career as a secondary teacher, Kathryn was most recently an Executive Director at the Queensland Department of Education. Before this role, she was at the Queensland Curriculum and Assessment Authority as its Director, Kindergarten – Year 10 Curriculum and Assessment.

Throughout her career, Kathryn has had responsibilities in curriculum and assessment across Kindergarten to Year 12. She has a strong track record of delivering high-quality services and products through stakeholder engagement and co-design. As an agile and strategic leader, Kathryn is passionate about equity, excellence and improving the nation's educational achievement. She brings future-focused thinking to the work of ACARA, having led projects in digital and virtual learning. These include generative artificial intelligence and a P–10 planning app, which provides Queensland schools a fast and efficient way to plan effectively for Version 9.0 of the Australian Curriculum.

Executive Director, Assessment and Reporting

Mr Russell Dyer joined ACARA in June 2022, with over 40 years' experience in education in Western Australia. Prior to joining ACARA, Mr Dyer's most recent position was Assistant Executive Director, Examinations, Certification and Testing in the Western Australian Department of Education supporting the School Curriculum and Standards Authority.

Mr Dyer began his career as a science teacher and has worked in a range of roles including supporting teaching and learning, gifted and talented, curriculum development, school performance and review, standards setting, senior secondary certification, the administration of Year 12 examinations, and national and state testing, including NAPLAN, and the Online Literacy and Numeracy Assessment.

Mr Dyer has extensive experience on state and national initiatives, including implementing the reforms to the Western Australian Certificate of Education and leading the transition to NAPLAN online in Western Australia.

Executive Director, Communications and Strategic Relations/Communications, Engagement and Executive Services

Mr Farooq Mulla joined ACARA in July 2023, with around 20 years of public sector experience in media relations and communications, both in the UK and Australia.

During his career in the UK Government, Mr Mulla was an adviser to several senior ministers, including prime ministers. As press secretary to the senior education minister, he delivered high-profile communications campaigns on major education reforms. He also led the crisis communications following the tragic Grenfell Tower fire.

In Australia, following the 2019–20 bushfires, he helped restructure the communications function at NSW Rural Fire Service to deliver high-quality public communications. More recently, as a director of communications, Mr Mulla devised and delivered key campaigns on the NSW Government's education reforms.

Executive Director, Corporate Services

Mr Thomas Begeng joined ACARA in October 2019. Immediately prior to joining ACARA, Mr Begeng was managing director of a consulting practice specialising in technology transformation projects. Mr Begeng has over 20 years' experience in a range of board, senior finance and operations roles in the corporate, government and not-for-profit sectors, including chief financial officer and board member of Medibank Health Solutions, director of corporate services for Lifeline Australia and chief operating officer of HealthShare NSW.

Mr Begeng has a Bachelor of Commerce (Accounting) and is a member of the Institute of Public Accountants (Australia) and Institute of Financial Accountants (UK).

Information about remuneration for key management personnel

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Derek Scott	Chair, ACARA Board	123,092	0	0	14,169	0	0	0	137,261
Norm Hart (ceased Jul 24)	Deputy Board Chair; Audit, Risk and Finance Committee	5,660	0	0	661	0	0	0	6,321
Allan Blagaich (re-appointed Aug 24)	Board Member	11,737	0	0	0	0	0	0	11,737
Juanita Healy	Board Member	0	0	0	0	0	0	0	0
Neil McGoran (ceased Jul 24)	Board Member	1,899	0	0	0	0	0	0	1,899
Jane Simmons (ceased Mar 25, re-appointed May 25)	Board Member	4,302	0	0	269	0	0	0	4,571
Fiona Mueller (ceased Mar 25)	Board Member; Audit, Risk and Finance Committee	7,575	0	0	0	0	0	0	7,575
Jacklyn Roberts (ceased Jul 24)	Board Member	0	0	0	0	0	0	0	0
Tony Luttrell (ceased Mar 25 as Board Member)	Board Member; Audit, Risk and Finance Committee	10,500	0	0	1,262	0	0	0	11,762

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Paul Martin	Board Member	0	0	0	0	0	0	0	0
Sharon Schimming	Board Member	0	0	0	0	0	0	0	0
Andrew Wrigley (ceased Jun 25)	Board Member	9,340	0	0	0	0	0	0	9,340
Susan (Jayne) Heath (appointed Jan 25)	Board Member	4,302	0	0	0	0	0	0	4,302
Jennifer Gale (appointed May 25)	Board Member	1,229	0	0	0	0	0	0	1,229
Susan French (appointed Mar 25)	Board Member	0	0	0	0	0	0	0	0
Leslie Loble (appointed Aug 24)	Deputy Chair, ACARA Board	79,952	0	0	9,194	0	0	0	89,146
Kerry Hudson (appointed Jan 25)	Board Member	0	0	0	0	0	0	0	0
Stephen Gniel	Chief Executive Officer	448,133	0	0	57,447	10,964	0	0	516,544
Kathryn Tully (appointed Jun 25)	Executive Director, Curriculum	25,136	0	0	2,740	425	0	0	28,301
Rebecca Brabazon (appointed Sep 24 - Oct 24)	Chief Financial Officer, Corporate Services (acting)	19,105	0	0	2,028	479	0	0	21,612

Name	Position title	Short-term benefits				Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions		Long service leave	Other long-term benefits		
Farooq Mulla	Executive Director, Communications, Engagement and Executive Services	246,528	0	0	27,290	6,787	0	0	0	280,605
Sharon Foster (ceased Nov 24)	Executive Director, Curriculum	116,361	0	0	12,404	2,851	0	0	0	131,616
Julie King (appointed Jan 25 – May 25)	Executive Director, Curriculum (acting)	90,447	0	0	9,969	2,155	0	0	0	102,571
Thomas Begeng	Executive Director, Corporate Services	278,376	0	0	30,109	7,028	0	0	0	315,513
Russell Dyer (appointed Dec 24 – Jan 25 acting CEO)	Executive Director, Assessment and Reporting; Chief Executive Officer, ACARA (acting)	309,698	0	0	35,507	7,783	0	0	0	352,988
Murray Black (Aug 24 – Sep 24)	Executive Director, Communications and Strategic Relations (acting)	28,161	0	0	2,990	702	0	0	0	31,853

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Stephen Phillip (Oct 24)	Executive Director, Assessment and Reporting (acting)	20,049	0	0	2,136	479	0	0	22,664

Information about remuneration for senior executives

All senior executives are considered key management personnel and their remuneration is reported in the previous table.

Information about remuneration for other highly paid staff

Remuneration band	Number of other highly paid staff	Short term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances		Average long service leave	Average other long-term benefits		
260,000 – 270,000	1	236,102	0	0	26,442	5,937	0	0	268,480
270,001 – 295,000	2	245,168	0	0	28,779	6,296	0	0	280,243

3.6 Reporting on other requirements

Evidence to parliamentary committees

ACARA attended the following hearings of the Senate Education and Employment Legislation Committee to give evidence:

- Supplementary budget estimates (7 November 2024)
- Additional budget estimates (27 February 2025)

Budget estimates for March/April 2025 was cancelled due to the 2025 Federal Election being called.

ACARA also participated in the following inquiries and public hearings:

- COVID-19 Response Inquiry – roundtable on schools and experiences of children and young people (9 July 2024)
- Public hearing of the Joint Standing Committee on Electoral Matters Inquiry into civics education, engagement and participation in Australia (3 October 2024)
- Australian Government’s Anti-Bullying Rapid Review (16 May 2025).

Judicial decisions and reviews by outside bodies

There were no judicial decisions or decisions of administrative tribunals during the reporting period that had, or may have, a significant effect on ACARA’s operations.

There were no reports on ACARA by the Auditor-General, a parliamentary committee, the Commonwealth Ombudsman or the Office of the Australian Information Commissioner during the reporting period.

Compliance with the PGPA Act

During 2024–25, ACARA maintained appropriate internal controls and processes to review its compliance with the finance law, including to ensure that instances of significant non-compliance were notified to the responsible minister in accordance with section 19 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act). During the reporting period, ACARA did not report any significant issues to the Minister for Education under subsection 19(1)(e) of the PGPA Act.

PGPA Rule Section 17BE (h) – (i) Significant non-compliance with the Finance Law

Description of non-compliance	Remedial Action
Not applicable	Not applicable

Work health and safety

ACARA is committed to providing a workplace that enables all activities to be executed in a healthy and safe environment, where employees feel safe and are not at risk of physical or mental injury.

ACARA has a Health and Safety Committee (HSC) that holds scheduled meetings during the year. This replaced the former Work Health and Safety Committee in 2025. The Audit, Risk and Finance Committee and the ACARA Board are provided with an update on work health and safety (WHS) issues at each meeting. The HSC continues to meet on a quarterly basis to seek to improve WHS processes and has oversight of ACARA’s WHS plans and processes.

ACARA’s Employee Assistance Program (EAP) provider, TELUS Health (formerly Lifeworks), continues to provide access to wellbeing and mental health support material and resources via their online

portal. Fire warden training continues for both the Sydney and Perth offices. Facility managers in Adelaide and Melbourne (via building management) maintain responsibility for those respective locations.

The occurrence of WHS matters each year remains low. Regular reporting to ELT through the HSC ensures appropriate due diligence and duty of care. There were no incidents in the reporting period and no investigations were required into high potential incidents or serious incidents. Hazard reporting remains low but has been encouraged, particularly with risks associated with remote working.

Comcare attended the Sydney workplace during the reporting period as part of Comcare's 2024–2025 regional engagement (consultation, coordination and cooperation) program. The purpose was to monitor compliance with the *Work Health and Safety Act 2011* and the *Work Health and Safety Regulation 2011*.

Comcare made a voluntary request for documents, which were provided in advance of the inspection. Based on the information reviewed and observations during the inspection, Comcare formed a reasonable belief that ACARA has systems in place, so far as it is reasonably practicable, to consult, coordinate and cooperate with workers and other duty holders at the workplace.

The outcome is a positive reflection on ACARA's WHS systems and proactive management of compliance obligations.

WHS performance

In 2024–25, consistent with the legislative requirements of the *Work Health and Safety Act 2011*, ACARA aimed to provide and promote a safe and healthy workplace by:

- eliminating or reducing the risk of hazards, while continuing to provide the option to work from home for all staff, with ongoing support offered for employees' and contractors' essential home office setups
- promoting the Employee Assistance Program and monitoring take-up throughout
- continuing support for influenza vaccinations with pharmacy vouchers or reimbursement (subject to reasonable limits), ensuring availability of influenza vaccinations for all ACARA staff, with this now provided in the ACARA Enterprise Agreement 2023–2026
- encouraging staff reporting of any incidents or hazards in addition to office inspections
- engaging external consultants to review risks associated with home-based work practices and assess the organisation's approach to psychosocial wellbeing. The findings were considered by the Executive Leadership Team, following input from the former Work Health and Safety Committee. Implementation of agreed actions is underway and will support the continued wellbeing and safety of ACARA's workforce.

Insurance and indemnities

During the reporting period, ACARA held insurance protecting ACARA and its directors and officers from liability for the consequences of managerial misconduct or negligence, to the extent that the provision of the indemnity is not prevented by applicable legislation. Premiums for insurance against the authority's, directors' or officers' liability for legal costs were paid, or agreed to be paid, during the reporting period. This cost totalled \$11,804 (excluding GST).

Ministerial directions and government policy orders

No ministerial directions under an Act or instrument have been issued by the Australian Government. No government policy orders under the PGPA Act applied during the year.

Ecologically sustainable development and environmental performance

ACARA continues its commitment to ecological sustainability across its operations. During the reporting period, ACARA continued to embed the use of new technologies and to improve flexible workplace practices. This was enabled by means of 2 initiatives:

- All ACARA offices use videoconferencing facilities as a preference to travel, wherever possible.
- ACARA continued its recycling program through its Sydney office tenancy. Items that are recycled include glass, paper, metal, plastics and printer cartridges.

Emissions Inventory Tables

2024-25 GREENHOUSE GAS EMISSIONS INVENTORY – LOCATION-BASED METHOD

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location Based Approach)	N/A	73.60	4.79	78.39
Natural Gas	-	N/A	-	-
Solid Waste	-	N/A	-	-
Refrigerants	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	104.58	104.58
Domestic Hire Car	N/A	N/A	0.02	0.02
Domestic Travel Accommodation	N/A	N/A	18.65	18.65
Other Energy	-	N/A	-	-
Total t CO₂-e	-	73.60	128.04	201.64

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

n/a = not applicable

2024-25 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (Location Based Approach)	73.60	4.79	78.39	114,123.00
Market-based electricity emissions	75.62	10.27	85.89	93,358.32
Total renewable electricity consumed	n/a	n/a	n/a	20,764.68
Renewable Power Percentage ¹	n/a	n/a	n/a	20,764.68
Jurisdictional Renewable Power Percentage ^{2, 3}	n/a	n/a	n/a	-
GreenPower ²	n/a	n/a	n/a	-
Large-scale generation certificates ²	n/a	n/a	n/a	-
Behind the meter solar ⁴	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
Large-scale generation certificates ²	n/a	n/a	n/a	-
Behind the meter solar ⁴	n/a	n/a	n/a	-

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

- ¹ Listed as Mandatory renewables in 2023–24 Annual Reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
- ² Listed as Voluntary renewables in 2023–24 Annual Reports.
- ³ The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).
- ⁴ Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

4.0 Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Education

Opinion

In my opinion, the financial statements of the Australian Curriculum, Assessment and Reporting Authority (the Entity) for the year ended 30 June 2025:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2025 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2025 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the Financial Statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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

Australian National Audit Office



Summer Wesche

Senior Director

Delegate of the Auditor-General

Canberra

28 August 2025

**AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING
AUTHORITY**

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

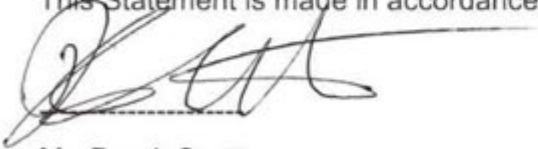
30 JUNE 2025

Statement by the Accountable Authority, Chief Executive Officer and Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2025 comply with subsection 42 (2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41 (2) of the PGPA Act.

In our opinion, at the date of this statement, there were reasonable grounds to believe that the Australian Curriculum, Assessment and Reporting Authority (ACARA), has sufficient funds to meet its debts and will be able to pay its debts as and when they fall due.

This Statement is made in accordance with a resolution of the directors.



Mr. Derek Scott

Chair, Accountable Authority

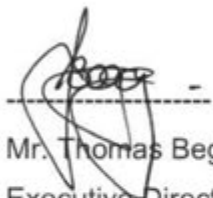
Dated this 27th day of August 2025



Mr. Stephen Gniel

Chief Executive Officer

Dated this 27th day of August 2025



Mr. Thomas Begeng

Executive Director of Corporate Services & Chief Financial Officer

Dated this 27th day of August 2025

Statement of Comprehensive Income

For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1(a)	18,872	18,187	19,829
Suppliers	2.1(b)	14,487	14,805	13,376
Depreciation and amortisation	3.2(a)	1,953	1,806	1,702
Finance costs	2.1(c)	32	47	32
Total expenses		35,344	34,845	34,939
Own Source Income				
Revenue				
Revenue from Jurisdictions – States and Territories	2.2(a)	16,617	15,890	16,618
Other revenue – Projects	2.2(a)	1,509	4,016	1,500
Interest – Bank deposits	2.2(b)	593	335	260
Total own source revenue		18,719	20,241	18,378
Net cost of / (contribution by) services		16,625	14,604	16,561
Revenue from Government – Australian Government		16,617	15,890	16,617
Surplus / (deficit) attributable to the Australian Government		(8)	1,286	56
Other Comprehensive Income				
Changes in asset revaluation		-	-	-
Total comprehensive income / (deficit) attributable to the Australian Government		(8)	1,286	56

Budget Variances Commentary

1. Employee benefits – The increase in Employee benefits expense as a result of higher than budgeted wage increases and LSL provisions was more than offset by the delay in recruitment of vacant roles and the shift in the mix of expense from employee to suppliers, resulting in a lower overall expense.
2. Supplier expenses – In FY25, ACARA incurred higher expenditure on external suppliers to support the delivery of planned work.
3. Depreciation and amortisation – The value of the internally generated intangible asset relating to ACARA's ICT platform has been reviewed, and an assessment has been made that the useful life of one of the components (custom search) has a shorter than previously assessed useful life; an adjustment to reflect the reduced life is reflected in the current period.
4. Interest: bank deposits – Significantly improved short-term investment interest rates enabled ACARA to earn more interest income than originally budgeted.

Variances are considered to be "major" based on the following:

- The variance between budget and actual is greater than 10%; and is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

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

Statement of Financial Position

As at 30 June 2025

Assets

Financial Assets

Cash and cash equivalents

Trade and other receivables

Accrued revenue

Total financial assets

Non-financial assets

Fixtures and fittings

Plant and equipment

Intangibles

Right-of-use assets

Other non-financial assets

Total non-financial assets

Total Assets

Liabilities

Payables

Suppliers

Other payables

Total payables

Interest-bearing liabilities

Leases

Total interest-bearing liabilities

Provisions

Make-good provision

Employee provisions

Total provisions

Total Liabilities

Net Assets

Equity

Retained surplus

Total Equity

Note	2025 \$'000	2024 \$'000	Original Budget \$'000
3.1 (a)	11,976	10,195	6,921
3.1 (b)	295	487	100
	50	39	25
	12,321	10,721	7,046
3.2(a)	13	24	416
3.2(a)	28	78	-
3.2(a)	3,126	4,045	3,259
3.2(a)	1,215	2,071	1,099
3.2(b)	644	815	786
	5,026	7,033	5,560
	17,347	17,754	12,606
3.3(a)	3,750	3,788	3,158
3.3(b)	612	485	-
	4,362	4,273	3,158
3.4	1,477	2,470	1,360
	1,477	2,470	1,360
3.5	484	466	460
4.1	3,831	3,344	3,430
	4,315	3,810	3,890
	10,154	10,553	8,408
	7,193	7,201	4,198
	7,193	7,201	4,198
	7,193	7,201	4,198

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

Budget Variances Commentary

1. Cash and cash equivalents – Funding for projects NFARB and NTWAP were received in full. These projects were anticipated to be expended in FY25, however, they have been extended to FY26. The cash balance is expected to remain higher than budgeted until completion.
2. Trade and other receivables – more invoices processed in Jun 25, resulting in higher GST payable.
3. Accrued Revenue – Higher interest rates combined with higher cash balances compared to budget.
4. Fixtures and fittings – Delayed expenditure on fixtures and fittings while ACARA confirms accommodation requirements for the Sydney office.
5. Other non-financial assets – Fluctuations in timing of prepayments and use of goods and/or services.
6. Suppliers – Payables were higher as a result of larger number of contract milestones being completed earlier than budgeted.
7. Other Payables – represents an accrual for the last pay period in the financial year and was not captured in the budget.
8. Employee provisions – Due to a higher than budgeted increase in employee salaries that increased the overall value of provisions, combined with the higher net present value of LSL provisions as a result of a lower 10 year bond rate.

Variances are considered to be "major" based on the following:

- The variance between budget and actual is greater than 10%; and is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

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

Statement of Changes in Equity

For the Year Ended 30 June 2025

	Retained earnings			Total equity		
	2025 \$'000	2024 \$'000	Original Budget \$'000	2025 \$'000	2024 \$'000	Original Budget \$'000
Balance carried forward from previous period	7,201	5,915	4,142	7,201	5,915	4,142
Adjustment for changes in accounting policies	-	-	-	-	-	-
Adjusted opening balance	7,201	5,915	4,142	7,201	5,915	4,142
Comprehensive Income						
(Deficit) / Surplus for the period	(8)	1,286	56	(8)	1,286	56
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	(8)	1,286	56	(8)	1,286	56
Closing balance as at 30 June	7,193	7,201	4,198	7,193	7,201	4,198

Budget Variances Commentary

1. Closing balance as at 30 June – This is a combination of higher than anticipated cash balance at the beginning of the year and lower than anticipated cash outflows.

Variances are considered to be “major” based on the following:

- The variance between budget and actual is greater than 10%; and is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

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

Cash Flow Statement

For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash Received			
Receipts from Government – Australian Government	18,117	19,890	18,118
Receipts from Jurisdictions – States and Territories	16,617	15,890	16,618
Interest	582	323	259
Net GST received	1,275	1,181	-
Other cash received	233	39	-
Total cash received	36,824	37,323	34,995
Cash used			
Employees	(19,458)	(19,032)	(19,779)
Suppliers	(14,524)	(14,655)	(13,351)
Interest payments on lease liability	(30)	(46)	(32)
Total cash used	(34,012)	(33,733)	(33,162)
Net cash received from operating activities	2,812	3,590	1,833
INVESTING ACTIVITIES			
Cash used			
Purchase of Property, Plant and Equipment, and Intangibles	-	(219)	(245)
Total cash used	-	(219)	(245)
Net cash used by investing activities	-	(219)	(245)
FINANCING ACTIVITIES			
Cash used			
Payment of Lease Liabilities	(1,031)	(1,049)	(1,110)
Total cash used	(1,031)	(1,049)	(1,110)
Net cash used by financing activities	(1,031)	(1,049)	(1,110)
Net increase/(decrease) in cash held	1,781	2,322	478
<i>Cash and cash equivalents at the beginning of the reporting period</i>	<i>10,195</i>	<i>7,873</i>	<i>6,443</i>
Cash and cash equivalents at the end of the reporting period	11,976	10,195	6,921

Budget Variances

1. Interest - bank deposits – Significantly improved short-term investment interest rates enabled ACARA to earn more interest income than originally budgeted.
2. Net GST received – ACARA assumes a neutral GST recovery & expense position when preparing budgets
3. Other cash received – due to employees LSL transfer
4. Purchase of Property, Plant and equipment – no items were purchased or capitalised in FY25.

Variances are considered to be "major" based on the following:

The variance between budget and actual is greater than 10%; and is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

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

Index to the Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note	Contents
1	Overview
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1.2	Basis of Preparation of the Financial Report
1.3	Critical Estimates and Judgements
1.4	New Australian Accounting Standards
1.5	Taxation
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2	Financial Performance
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4	People and Relationships
4.1	Employee Provisions
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1. Overview

1.1 Objectives of the Entity

ACARA is a corporate not for profit Commonwealth controlled entity. ACARA is structured to meet the following outcome:

Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection and performance reporting system.

The continued existence of ACARA in its present form and current programs is dependent on Education Ministers Meeting policy, and on continued funding by Commonwealth, State and Territory governments.

1.2 Basis of Preparation of the Financial Report

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

The financial statements and notes have been prepared in accordance with:

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

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value.

Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values and are rounded to the nearest thousand dollars unless otherwise specified.

1.3 Critical Estimates and Judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable to occur.

The leases in Sydney and Perth offices have been reviewed, and no judgments or estimates have impacted their valuation.

The value of the internally generated intangible asset relating to ACARA's ICT platform has been reviewed, and an assessment has been made that the useful life of one of the components (custom search) has a shorter than previously assessed useful life; an adjustment to reflect the reduced life is reflected in the current period.

Long Service Leave calculations have been reviewed, and discount factors have been updated accordingly.

For the current reporting period, there have been no other estimates or judgements applied in the preparation of these financial statements when compared with those applied in the previous financial year.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

There were no amending standards issued prior to the signing of the statement by the Accountable Authority and Chief Financial Officer, that had a material effect on ACARA’s financial statements.

1.5 Taxation

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

1.6 Events after Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the results of the financial statements as at 30 June 2025.

2. Financial Performance

2.1 Expenses

2.1(a): Employee benefits

Wages and salaries
Superannuation
Leave and other entitlements
Separation and redundancies
Total employee benefits

2025	2024
\$'000	\$'000
15,123	14,727
1,927	1,762
1,822	1,643
-	55
18,872	18,187

Accounting Policy: Employee benefits:

Accounting policies for employee related expenses is contained in the People and relationships section.

2. Financial Performance (cont.)

2.1(b): Suppliers

Goods and services supplied or rendered

Secondments, casual staff, contractors, and consultants	2,373	2,262
NAPLAN item development and testing	4,642	5,463
Website development and maintenance	563	418
Travel and accommodation	437	469
Staff related expenses – payroll tax and recruitment	1,213	1,235
Consultants – Curriculum Development & NAP	1,406	999
Office infrastructure	394	380
IT expenses	2,298	1,982
Audit fees payable to the ANAO	48	48
Legal Expenses	236	244
Other operational expenditure	687	1,135

Total goods and services supplied or rendered

Goods supplied

Services supplied

Total goods and services supplied or rendered

Other suppliers

Operating lease rentals

Short term and low value leases

Workers' compensation expense

Total other suppliers

Total Suppliers

	2025 \$'000	2024 \$'000
	2,373	2,262
	4,642	5,463
	563	418
	437	469
	1,213	1,235
	1,406	999
	394	380
	2,298	1,982
	48	48
	236	244
	687	1,135
	14,297	14,635
	687	870
	13,610	13,765
	14,297	14,635
	99	99
	91	71
	190	170
	14,487	14,805

The Entity has short-term lease commitments of \$84,164 as at 30 June 2025.

Accounting Policy: Short-term leases and leases of low-value assets: ACARA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). ACARA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

2.1(c): Finance costs

Interest on lease liability

Total finance costs

	2025 \$'000	2024 \$'000
	32	47
	32	47

The above lease disclosures should be read in conjunction with the accompanying notes 2.1(b), 3.2(a) & 3.4

2. Financial Performance (cont.)

2.2 Own source revenue

2.2(a): Revenue

Sales of goods

Rendering of services

Total revenue

Disaggregation of revenue

Major product / service line:

Operating Contributions – State and Territory Governments

Funded Projects

Type of customer:

Australian Commonwealth entities

State and Territory Governments

Non-Government entities

	2025 \$'000	2024 \$'000
Sales of goods	-	-
Rendering of services	18,126	19,906
Total revenue	18,126	19,906
Operating Contributions – State and Territory Governments	16,617	15,890
Funded Projects	1,509	4,016
	18,126	19,906
Australian Commonwealth entities	1,500	2,975
State and Territory Governments	16,617	16,806
Non-Government entities	9	125
	18,126	19,906

Accounting Policy - Revenue from Jurisdictions and Government

Revenue from jurisdictions is recognised when the following applies.

- ACARA has obtained control of the revenue, and the revenue can be reliably measured.
- It is detailed in the contract agreement that economic benefits associated with the transaction will flow to the entity in full.
- The stage of completion of the transaction at the end of the reporting period, can be measured reliably, and is specifically referenced in the contract agreement.
- The costs incurred for the transaction and cost to complete the transaction can be measured reliably, and milestones are detailed in the contract agreement.
- When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised in full in the period.

The principal activities of ACARA are detailed in the objectives of the entity (1.1). ACARA is funded to operate as a government entity, and also complete projects as required by the governing jurisdictions. Where a performance obligation is satisfied over time, it will be stipulated in the applicable agreement. Where no specific performance obligation is stipulated revenue is recognised on receipt in accordance with AASB 1058.

The transaction price is the total amount of consideration to which ACARA expects to be entitled in exchange for providing services to a customer. The consideration promised in a contract with a jurisdiction may include fixed amounts, variable amounts, or both.

2. Financial Performance (cont.)

2.2(b): Interest revenue

Interest revenue: Term deposits and bank accounts

Total interest revenue

	2025 \$'000	2024 \$'000
Interest revenue: Term deposits and bank accounts	593	335
Total interest revenue	593	335

3. Financial Position

3.1 Financial Assets

3.1(a): Cash and cash equivalents

Cash on hand or on deposit

Total cash and cash equivalents

2025 \$'000	2024 \$'000
11,976	10,195
11,976	10,195

3.1(b) Trade and other receivables

Receivables for goods and services

GST Receivable

Total trade and other receivables

2025 \$'000	2024 \$'000
2	147
293	340
295	487

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment allowance. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

All trade and other receivables are expected to be recovered in less than 12 months.

There are no trade and other receivables that are impaired at 30 June 2025 (2024: \$nil).

Accounting Policy - Financial assets

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

3. Financial Position (cont.)

3.2 Non-Financial Assets

3.2(a) Reconciliation of Opening and Closing Balances of Plant and Equipment, Intangibles & ROU 2025

	Fixtures & Fittings \$'000	Plant and equipment \$'000	Intangibles \$'000	Right-of- use asset \$'000	Total \$'000
As at 1 July 2024					
Gross book value	2,050	627	5,547	6,729	14,953
Accumulated depreciation and amortisation	(2,026)	(549)	(1,502)	(4,658)	(8,735)
Total as at 1 July 2024	24	78	4,045	2,071	6,218
Additions – by purchase	-	-	-	-	-
Revaluation – Make Good Provision	-	-	-	-	-
Revaluation – ROU Asset	-	-	-	-	-
Other movements of right of use assets (Perth lease)	-	-	-	117	117
Disposals	-	-	-	-	-
Depreciation and amortisation	(11)	(50)	(919)	-	(980)
Depreciation on right-of-use assets	-	-	-	(973)	(973)
Total as at 30 June 2025	13	28	3,126	1,215	4,382

3. Financial Position (cont.)

Intangibles

ACARA has an internally generated intangible asset, relating to an ICT platform. Several completed intangible assets have already been capitalised, with the first commencing amortisation 1 May 2022, being when the asset was commissioned. Any research costs associated with the construction of these assets were expensed during the year.

In FY22, a management decision was made to amortise this asset over 7 years. The asset value and amortisation will be reviewed on an annual basis. The initial review for potential impairment was completed at the end of FY23 with a decision of no impairment. In FY25 no additional functionality items were commissioned or added to the intangible asset ledger. Additionally, an assessment was made in June 2025 with a recommendation to reassess the remaining useful life of the custom search function from 7 years to 2 years, resulting in an impairment of \$82,328.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease, less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright.

On initial adoption of AASB 16 ACARA adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review was undertaken, and repeated annually at the reporting date for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position including laptops, this excludes property costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Fixtures and fittings
Plant and Equipment
Right-of-use assets

2025	2024
4 years	4 years
3 years	3 years
Life of lease	Life of lease

3. Financial Position (Cont'd)

Impairment

All cash-generating assets and assets held at costs, including intangibles and ROU assets, were assessed for impairment at 30 June 2025.

Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2025.

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

3.2(b) Other non-financial assets

Prepaid expenses

Deposit Bond

Total other non-financial assets

2025 \$'000	2024 \$'000
633	804
11	11
644	815

No indications of impairment were found for other non-financial assets.

3.3 Payables

3.3 (a): Suppliers

Trade creditors and accruals – no more than 12 months

Total suppliers

2025 \$'000	2024 \$'000
3,750	3,788
3,750	3,788

Settlement is usually made net 30 days.

Payables are recognised to the extent that the goods or services have been received and not paid or where payments for services have been received in advance.

3.3(b): Other payables

Salaries and wages

Superannuation

Payroll tax

Total Other payables

2025 \$'000	2024 \$'000
480	372
55	41
77	72
612	485

3. Financial Position (Cont'd)

3.4 Leases

Lease Liability – Sydney

Lease Liability – Perth

Total leases

2025 \$'000	2024 \$'000
1,150	2,153
327	317
1,477	2,470

Total cash outflow for leases for the year ended 30 June 2025 was \$1,061k (2024: \$1,096k).

Maturity Analysis

Within 1 year

Between 1 to 5 years

More than 5 years

Total leases

\$'000
1,195
293
-
1,488

The above disclosures should be read in conjunction with the accompanying notes 2.1(b),2.1(c) & 3.2(a)

Accounting Policy

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

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

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

3.5 Make Good Provision

Total as at 1 July 2024

Additional provision made

Amounts used

Amounts reversed

Present value entry for current year

Total as at 30 June 2025

Provision for restoration \$'000	Total \$'000
466	466
-	-
-	-
-	-
18	18
484	484

ACARA currently has 1 (2024: 1) agreement for the leasing of premises which has a provision requiring the entity to restore the premises to its original condition at the conclusion of the lease. ACARA has made a provision to reflect the present value of this obligation.

4. People and relationships

4.1 Employee provisions

Leave - not more than 12 months

Leave - more than 12 months

Total employee provisions

2025	2024
\$'000	\$'000
2,656	2,287
1,175	1,057
3,831	3,344

Employee Benefits Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave entitlements are non-vesting and the average sick leave taken in future years by employees of ACARA is estimated to be less than the annual entitlement for sick leave.

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

The liability for long service leave has been determined by reference to the Australian Government shorthand method. In applying this method, the accrued long service leave for each employee as at reporting date is probability weighted, based on the Australian Government probability profile. The amount obtained for each employee is then discounted, using the ten-year Treasury bond rate. The estimate of the present value of the liability reflects the attrition rates and pay increases through promotion and inflation.

4. People and relationships (Cont'd)

4.2 Key Management Personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of ACARA, directly or indirectly, including any director (whether executive or otherwise). ACARA has determined the key management personnel to be the Board Members, Chief Executive Officer and the Executive staff reporting to the Chief Executive Officer.

Board Members

Name	Position	Term as KMP
Derek Scott	Board Chair	Full year
Leslie Loble	Deputy Chair, Chair of Audit and Risk and Finance Committee	Part year – appointed August 2024
Norm Hart	Deputy Chair, Audit, Risk and Finance Committee	Part year – ceased July 2024
Neil McGoran	Board Member	Part year – ceased July 2024
Fiona Mueller	Board Member, Audit, Risk and Finance Committee	Part year – ceased March 2025
Tony Luttrell	Board Member, Audit, Risk and Finance Committee	Part year – ceased March 2025 as Board Member
Andrew Wrigley	Board Member	Part year – ceased June 2025
Allan Blagaich	Board Member	Part year – appointed August 2024
Jane Simmons	Board Member	Part year – ceased March 2025, re-appointed May 2025
Jayne Heath	Board Member	Part year – appointed January 2025
Jenny Gale	Board Member	Part year – appointed May 2025
Juanita Healy*	Board Member	Part year – re-appointed April 2024
Paul Martin*	Board Member	Full year
(Susan) Sue French*	Board Member	Part year – appointed March 2025
Jackie Roberts*	Board Member	Part year – ceased July 2024
Kerry Hudson*	Board Member	Part year – appointed January 2025
Sharon Schimming*	Board Member	Full year

*Board members who are not remunerated

Executives

Name	Position	Term as KMP
Stephen Gniel	Chief Executive Officer, ACARA	Full year*
Farooq Mulla	Executive Director, Communications and Strategic Relations	Full year*
Murray Black	Executive Director, Communications and Strategic Relations (acting)	Part year – appointed August 2024 to September 2024
Sharon Foster	Executive Director, Curriculum	Part year – ceased November 2024
Julie King	Executive Director, Curriculum (acting)	Part Year – appointed December 2024 ceased May 2025
Kathryn Tully	Executive Director, Curriculum	Part Year – appointed June 2025
Thomas Begeng	Executive Director, Corporate Services	Full year*
Rebecca Brabazon	Executive Director, Corporate Services (acting)	Part year – appointed September 2024 to October 2024
Russell Dyer	Executive Director, Assessment and Reporting Chief Executive Officer, ACARA (acting)	Full year* Part year – appointed December 24 – January 25
Stephen Phillip	Executive Director, Assessment and Reporting (acting)	Part year – appointed October 2024

*Except for acting periods listed

4. People and relationships (Cont'd)

Policies and procedures

The framework for determining the remuneration of Key Management Personnel (KMP) is set out below:

Position	Instrument to set remuneration determination by ACARA
ACARA Board Chair; Deputy Chair; Board Members	Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2024.
ACARA CEO	Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2024.
ACARA Executive	ACARA executives are appointed on independent contracts. ACARA has detailed position descriptions for all positions, incl. ACARA's executive. These positions are evaluated using the Mercer CED job evaluation methodology, determining the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position is required by ACARA. Executive appointments are further assisted by third party executive search agencies, assessing market competitiveness, within the approved range and budget restraints. The CEO signs off all remuneration offers for executive appointments.

Key management personnel remuneration is reported in the table below:

	2025 \$'000	2024 \$'000
Short-term employee benefits:		
Board Member fees / salary	1,849	2,013
Total short-term employee benefits	1,849	2,013
Post-employment benefits:		
Superannuation	209	228
Total post-employment benefits	209	228
Other long-term benefits:		
Long-service leave	40	(8)
Total other long-term benefits	40	(8)
Termination benefits	-	-
Total Key Management Personnel Remuneration expenses	2,098	2,233

Key management personnel remuneration expense for the reporting period

1. The above key management personnel remuneration excludes remuneration and other benefits of the Minister for Education. The Board Members of ACARA are appointed by the Minister for Education. The remuneration of the Minister of Education and other benefits are set by the Remuneration Tribunal and are not paid by ACARA.

4. People and relationships (Cont'd)

Average Key Management Personnel Remuneration

ACARA Key Management Personnel Remuneration for 2023-24		Short-term benefits	Post-employment benefits	Other long-term benefits	Average Termination Benefits (\$)	Total Average Annual Remuneration
Remuneration Band	Number of Key Management Personnel Remuneration					
\$0 - \$250,000	11	81,883	9,053	(3,132)	-	87,754
\$250,001 - \$350,000	3	265,758	32,177	6,570	-	304,505
\$350,001 - \$450,000	1	315,516	32,101	7,152	-	354,769
\$450,001 - \$550,000	0	-	-	-	-	-

FY24 - 6 Board Members and 9 Executives (Remunerated KMP Only)

ACARA Key Management Personnel Remuneration for 2024-25		Short-term benefits	Post-employment benefits	Other long-term benefits	Average Termination Benefits (\$)	Total Average Annual Remuneration
Remuneration Band	Number of Key Management Personnel Remuneration					
\$0 - \$250,000	17	33,340	3,438	417	-	37,195
\$250,001 - \$350,000	2	262,452	28,700	6,907	-	298,059
\$350,001 - \$450,000	1	309,698	35,507	7,783	-	352,988
\$450,001 - \$550,000	1	448,133	57,447	10,964	-	516,545

FY25 - 11 Board Members and 10 Executives (Remunerated KMP only)

Note: The increase in the number for FY25 relates to movements in the Board members and the acting arrangements for the executives see 4.2 for details.

4. People and relationships (Cont'd)

1. The above table does not include any Annual Leave and Long Service Leave paid out on termination, which are accrued in the year.
2. ACARA did not pay any bonuses or any short or long term, other benefits and allowances during the 2024-25 year.
3. Some of ACARA's Board members do not receive remuneration for ACARA Board duty; in some cases, this is due to the provisions of legislation, in other cases it is based on an individual decision regarding the effect of their employers' policies.

4.3. Related Party Disclosures

ACARA is an Australian Government controlled entity. Related parties to this entity are directors and key management personnel. Several directors of ACARA held directorships or senior roles with other companies or government agencies. All transactions between ACARA and entities with directors or key management personnel common to ACARA, are conducted using commercial and arm-length principles. Members are excluded from discussions on matters in which they may have a conflict of interest.

	2025 \$'000	2024 \$'000
Transactions with directors, key management personnel or their related entities	252	123

Details of companies and government agencies which ACARA has engaged for services and with which ACARA Directors are associated.

	2025 \$'000	2024 \$'000
Western Australia School Curriculum and Standards Authority	2	3
NSW Education Standards Authority	11	15
NSW Department of Education	93	-
Victorian Curriculum and Assessment Authority	-	10
General Early Childhood State Schools, Education Dept of QLD	142	75
Tasmanian Department of Education	-	12
Association of Independent Schools, ACT	-	8
Catholic Education, South Australia	-	(3)
Curriculum and Learning Division, Department of Education SA	-	3
Queensland Curriculum and Assessment Authority	4	-
	252	123

Prior Year Comparison Commentary

- 1) Queensland Department of Education provided secondees throughout FY25
- 2) NSW Department of Education provided secondees for part of FY25

5. Managing uncertainties

5.1. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 30 June 2025 (30 June 2024: nil).

6. Financial Instruments

Financial assets, at amortised cost

Bank
Term Deposits
Accrued Revenue
Trade Debtors

2025	2024
\$'000	\$'000
3,976	4,195
8,000	6,000
50	39
2	147
12,028	10,381

Total financial assets at amortised cost

Financial liabilities

Suppliers

2025	2024
\$'000	\$'000
3,750	3,788
3,750	3,788

Total financial liabilities

Accounting Policy

Financial assets

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

- Financial assets at fair value through profit or loss.
- Financial assets measured at amortised cost.

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

Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

6. Financial Instruments (cont.)

Effective Interest Method

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

Impairment of Financial Assets

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

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

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

Financial liabilities

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

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

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

Net gains or losses on financial assets at amortised cost

Interest revenue

Net gains / (losses) on financial assets at amortised cost

2025	2024
\$'000	\$'000
593	335
593	335

Other information

7. Current/non-current distinction for Assets and Liabilities

Assets expected to be recovered in:

No more than 12 months

Cash and cash equivalents
Trade and other receivables
Accrued revenue
Other non-financial assets

Total no more than 12 months

More than 12 months

Fixtures and fittings
Plant and equipment
Intangibles
Right-of-use assets

Total more than 12 months

Total assets

2025 \$'000	2024 \$'000
11,976	10,915
295	487
50	39
644	815
12,965	11,536
13	24
28	78
3,126	4,045
1,215	2,071
4,382	6,218
17,347	17,754

Liabilities expected to be settled in:

No more than 12 months

Suppliers
Leases
Employee provisions
Other payables

Total no more than 12 months

More than 12 months

Leases
Make-good provision
Employee provisions

Total more than 12 months

Total liabilities

2025 \$'000	2024 \$'000
3,750	3,788
1,178	1,146
2,656	2,287
612	485
8,196	7,706
299	1,324
484	466
1,175	1,057
1,958	2,847
10,154	10,553

Appendix A: List of requirements

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	<i>Contents of annual report</i>		
17BE(a)	1.3, 3.1	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	3.1	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	1.3, 2.0	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	3.1	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	3.6	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	3.6	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	3.6	Particulars of non-compliance with: a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)	2.0	Annual performance statements in accordance with section 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)	3.6	A statement of significant issues reported to the Minister under section 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	3.2	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	1.3	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	3.5	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
17BE(l)	1.3	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(m)	3.1	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	3.6	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	3.6	Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	3.6	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	3.2, 4.0	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)	3.5, 4.0	Information about executive remuneration	Mandatory

