

acara AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

Australian Curriculum, Assessment and Reporting Authority

Annual Report 2025–26

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 2025–26

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Published: October 2026

The Hon Jason Clare MP
Minister for Education
PO Box 6022
House of Representatives
Parliament House
Canberra ACT 2600

30 September 2026

Dear Minister

On behalf of the Australian Curriculum, Assessment and Reporting Authority (ACARA), I am pleased to present the annual report for the financial year ended 30 June 2026, 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 2025–26 are included within the annual report, in accordance with section 39 of the PGPA Act and Resource Management Guide No. 134 Annual Performance statements for Commonwealth entities.

In accordance with section 17BB of the PGPA Rule, this annual report was approved by resolution of the ACARA Board at its meeting held on 30 September 2026.

Yours sincerely



Derek Scott
Chair

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1 Overview

1.1 Chair’s foreword

It is my pleasure, on behalf of the ACARA Board, to present the Australian Curriculum, Assessment and Reporting Authority Annual Report for 2025–26.

Australia's education system continues to evolve in response to changing community expectations, advances in research and technology, and the shared ambition of governments to improve learning outcomes for every young Australian. In this environment, trusted national leadership in curriculum, assessment and reporting has never been more important.

The role of the ACARA Board is to ensure the organisation remains well governed, strategically focused and responsive to the priorities of education ministers. Throughout the year, the Board has continued to oversee ACARA's work with a clear focus on maintaining the integrity of its core functions while positioning the organisation to respond to future challenges and opportunities.

This year marked an important milestone with the approval by all Australian education ministers of ACARA's new Charter and 4-year work plan. Developed through extensive consultation with governments, jurisdictions and stakeholders, the Charter sets a clear strategic direction for the organisation and reaffirms ACARA's role as Australia's authoritative source of advice on, and delivery of, national curriculum, assessment and reporting. For the Board, it reflects a shared commitment to collaboration, evidence-informed decision-making and continuous improvement in support of Australia's education system.

The year also saw education ministers consider a proposal to establish a Teaching and Learning Commission. With input from states and territories and key education stakeholders, work began to explore a viable pathway for bringing together national functions across curriculum, teaching, assessment, research and reporting.

While this work continues and education ministers reach a decision, the Board remains firmly focused on ACARA's core responsibilities. Throughout the year, the organisation has continued to deliver high-quality curriculum, assessment and reporting while supporting teachers, school leaders and education systems through trusted evidence and practical resources.

One of the Board's enduring priorities is ensuring ACARA continues to provide trusted national leadership in curriculum, assessment and reporting on behalf of education ministers. That trust is built through the quality of ACARA's work, the strength of its governance and the partnerships it maintains with jurisdictions, school sectors, teachers, principals, parents and carers, researchers and partner national agencies.

On behalf of the Board, I thank Chief Executive Officer, Stephen Gniel, for his leadership, together with the Executive Leadership Team and all ACARA staff, whose professionalism, expertise and commitment have underpinned another successful year. I also thank my fellow Board and committee members and our many partners and stakeholders for their valuable guidance, collaboration and ongoing support.

As Australia's national education landscape continues to evolve, the Board remains committed to ensuring ACARA delivers trusted curriculum, assessment and reporting in support of governments, educators and, ultimately, better outcomes for every young Australian.

Mr Derek Scott

Chair

1.2 CEO report

Every young Australian deserves the opportunity to succeed in learning and in life.

At ACARA, our vision is to inspire improvement in the learning of all young Australians. Every Australian school is supported by ACARA through the national curriculum, our National Assessment Program and our nationally consistent reporting, helping governments, educators and school communities make informed decisions that improve student learning.

Throughout 2025–26, I have been proud to see that purpose reflected across everything we have delivered. Whether through strengthening the national evidence base, supporting teachers with practical curriculum resources or ensuring the Australian Curriculum continues to evolve in response to emerging needs, our work has remained focused on one objective – turning evidence into better outcomes for students.

A significant milestone this year was the approval by all Australian education ministers of ACARA's new Charter and 4-year work plan. Developed through extensive consultation with governments, jurisdictions and education stakeholders, the Charter provides a clear strategic direction through to 2028–29 and reinforces ACARA's role as Australia's authoritative source of advice on, and delivery of, national curriculum, assessment and reporting.

Trusted evidence remains at the heart of ACARA's contribution to Australia's education system.

The NAPLAN data released in July 2025 showed student achievement nationally remained broadly stable. This data introduced the first nationally comparable measures of student learning progress under the revised proficiency standards, providing richer insights into how students are progressing over time. Improvements in numeracy and First Nations student achievement were encouraging while reinforcing the importance of continuing to support all students throughout Australia.

This evidence was complemented by significant updates to ACARA's national reporting. The My School website, which provides information on more than 9,500 Australian schools, introduced new student learning progress information. The National Report on Schooling in Australia and the National Assessment Program – ICT Literacy 2025 Public Report gave governments, educators and communities richer insights to support informed decision-making and improved student outcomes.

Evidence alone, however, does not improve outcomes. Its value lies in how it informs teaching and learning.

Supporting teachers and school leaders therefore remained a major priority throughout the year. Developed in partnership with educators across Australia, ACARA's Curriculum leadership and whole-school curriculum planning resources strengthen teacher capability, support professional collaboration and promote high-quality implementation of the Australian Curriculum. During the year, ACARA also released new national formative assessment resources to help teachers design curriculum-aligned assessments, make responsive, evidence-informed decisions about student learning and reduce workload through practical, ready-to-use tools.

The Australian Curriculum must also continue to evolve.

Following advice from ACARA, education ministers endorsed a revised Australian Curriculum review process that introduces targeted, iterative reviews while maintaining the stability schools and teachers need to confidently plan and deliver learning.

The first application of this approach commenced through the targeted review of Foundation to Year 2 Mathematics. Ministers also commissioned a focused review to strengthen learning relating to Jewish Australians' history and culture, deepen understanding and rejection of antisemitism, and reinforce Australian values. Together, these initiatives ensure Australia's national curriculum remains contemporary, evidence-informed and responsive to the needs of students, teachers and the broader community.

None of these achievements would have been possible without the dedication, expertise and professionalism of ACARA's staff and Board, together with the strong partnerships we continue to enjoy with education ministers, jurisdictions, school sectors and the broader education community. I thank them all for their ongoing commitment to improving learning for young Australians.

As we look ahead, ACARA's new Charter provides a clear direction for the future. We will continue to work collaboratively with governments, educators and our partners to deliver trusted curriculum, assessment and reporting that inspires improvement in learning, supports informed decision-making and, ultimately, turns evidence into better outcomes for every young Australian.

Mr Stephen Gniel

Chief Executive Officer

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.

During the 2025–26 reporting period, 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 test 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 authority comprises 5 divisions: Curriculum; Assessment and Reporting; Communications, Engagement and Executive Services; Corporate Services; and Office of the Chief Executive Officer.

Our offices

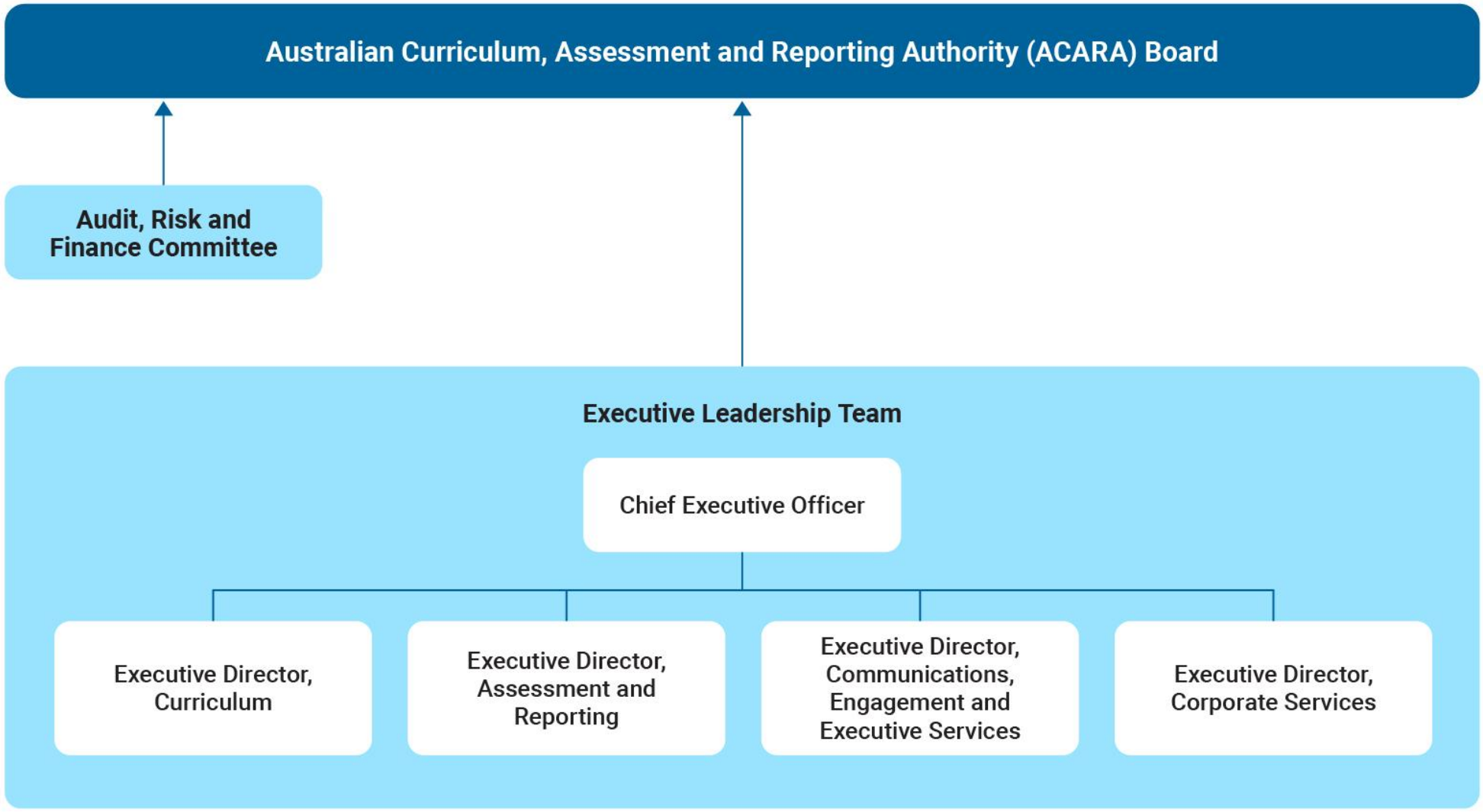
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Our organisational structure for 2025–26



2 Annual performance statements

2.1 National curriculum

Purpose

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

Criteria source

ACARA Corporate Plan 2025–26 and Portfolio Budget Statements (PBS) 2026–27: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.1, pages 90–91.

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

Result

Achieved

Supporting statement

- Use of Australian Curriculum information and support resources increased during the reporting period, demonstrating continued growth in engagement with teacher support materials.
- Visits to **Work samples** increased by **54.6%**, from **55,513** to **85,829** visits, reflecting strong demand for classroom samples.
- Visits to the **FIRST framework** increased by **28.4%**, indicating growing educator engagement with professional learning resources supporting Aboriginal and Torres Strait Islander Histories and Cultures.
- Visits to **Illustrations of practice (IoPs)** increased by **495.2%**, reflecting increased awareness and use following the publication of additional resources.
- Visits to **STEM** support resources increased by **317.5%**, demonstrating strong uptake of curriculum support materials.
- Visits to **Parent and carer information** increased by **60.3%**, showing broader engagement with curriculum information beyond schools.
- Visits to **Digital Technologies in Focus (DTiF)** resources increased by **47.4%**.
- **File downloads of curriculum resources** increased by **28.9%**, from **1.21 million** to **1.56 million**.
- While visits to **Professional learning** and **Curriculum connections** declined slightly (4.4% and 3.8% respectively), the overall trend demonstrates increased use of Australian Curriculum support resources, with substantial growth across the majority of resource categories. The trend may also be attributed to teacher familiarity with the Australian Curriculum since publication in 2022.

Performance criterion	Measure	Target
Australian Curriculum website users report that the website is useful in supporting curriculum implementation.	Teachers and school leaders provide in-session feedback in focus groups.	Teachers and school leaders indicate at least 70% satisfaction with the usefulness of the Australian Curriculum website.

Result

Achieved

Supporting statement

- User testing and stakeholder feedback undertaken during the reporting period demonstrated that teachers and school leaders viewed the Australian Curriculum website as a valuable tool for supporting curriculum implementation, with a **74%** satisfaction level.
- Participants responded positively to features that improve efficiency, organisation and collaboration.
- Stakeholders rated features from the Curriculum leadership resource as very supportive and encouraging of collaborative practice.
- Feedback from workshops and surveys has informed the ongoing refinement of the website to further improve usability and support effective curriculum implementation.

Performance criterion	Measure	Target
Work samples for learning areas and subjects are made available on the Australian Curriculum website.	Work samples for all learning areas are published and tallied.	The number of work samples available for each learning area shows an increase from the previous year.

Result

Achieved

Supporting statement

- At the end of the reporting period, there were **422 work samples** published on the Australian Curriculum website. This is a **34.4% increase** in available work samples on the previous year.
- Each learning area has increased the number of work samples available from the previous year:
    - English – 92.9% increase
    - Humanities and Social Sciences – 8.82% increase
    - Health and Physical Education – 21.74% increase
    - Languages – 23.08% increase
    - Mathematics – 35.71% increase
    - Science – 41.67% increase
    - Technologies – 44.44% increase
    - The Arts – 66.67% increase.

Performance criterion	Measure	Target
Schools and teachers are satisfied with the Australian Curriculum support resources that are available through the Australian Curriculum website.	Feedback from schools and teachers on support resources is received through a survey.	There is a 65% or above satisfaction level with support resources available through the Australian Curriculum website.

Result

Achieved

Supporting statement

- User testing undertaken during the reporting period demonstrated a strong positive response from teachers and curriculum leaders to Australian Curriculum support resources, with survey data indicating a **76.6%** satisfaction level.
- Participants consistently described the support resources as clear, intuitive and easy to navigate, with several rating key tasks as "very easy".
- The support resources were recognised as valuable for supporting teacher professional learning and school improvement, with participants particularly valuing the structured guidance, practical classroom examples and curriculum alignment.

Analysis of performance – Curriculum

Foundation to Year 2 Mathematics

At the 17 October 2025 Education Ministers Meeting (EMM), education ministers asked the Australian Curriculum, Assessment and Reporting Authority (ACARA) to scope an iterative review of the Foundation to Year 2 (F–2) Australian Curriculum: Mathematics. This request was made in the context of a national focus on improving early numeracy outcomes, emerging implementation challenges identified by jurisdictions and sectors, and increasing expectations that curriculum materials provide clear, practical guidance to support teachers amid workforce pressures.

At the EMM in February 2026, ministers approved ACARA's scoping of the project (stage 1) and approved progression to the iterative review (stage 2). ACARA has been engaged in planning, research and analysis to establish strong delivery foundations and build a robust evidence base to inform curriculum improvement options (April–June 2026).

An F–2 Mathematics Advisory Group, a Curriculum Reference Group and a Teacher Reference Group have been established and begun meeting to provide advice on changes to the Australian Curriculum. Refinement of coherent curriculum solutions, informed by evidence and stakeholder quality assurance and testing, is underway (June–September 2026). Project updates have been provided to the Schools Policy Group (SPG), and the project is on track to submit proposed content refinements to the EMM in line with project timelines.

Australian Curriculum: Antisemitism and Australian values

In February 2026, the Education Ministers Meeting asked ACARA to conduct a focused review of the Australian Curriculum to support a deeper understanding of Jewish Australians' history and culture; support an understanding, and rejection, of all forms of antisemitism; and develop an understanding and expression of Australian values. A Curriculum Reference Group (CRG) and Teacher Reference Group (TRG) have been established and begun meeting to provide advice on changes to the Australian Curriculum. Project updates have been provided to the Antisemitism Education Taskforce (AET) and the Schools Policy Group (SPG). The project is on track to submit proposed changes to the EMM in line with project timelines.

National Teacher Workforce Action Plan: Action 19a

The Curriculum leadership project was approved by the EMM in August 2025. On 23 June 2026, ACARA published a suite of resources designed to support school leaders with whole-school curriculum planning. These resources were developed around 8 aspects of curriculum implementation: building teacher capability, using the Australian Curriculum, sequencing learning, including all learners, aligning curriculum and assessment, planning for multi-age classes, engaging with community and evaluating resources.

Resources published include professional learning courses and workshop presentation resources for school leaders to use with staff, processes and guides to develop whole-school approaches, and guiding questions and prompts to support initiating discussions and planning at a whole-school level. Before final publication, the resources and advice were trialled with school leaders from the Australian Capital Territory, Northern Territory, South Australia and Tasmania, and quality assured through jurisdictions using the national priority projects quality assurance process and criteria.

National Formative Assessment Resource Bank (NFARB)

Australian state and territory education ministers agreed in December 2022 to explore the development of a national formative assessment resource bank to provide all Australian teachers with access to online assessment resources that are aligned with the Australian Curriculum.

Following this, in September 2024 ACARA facilitated a workshop on rebasing the NFARB project. The workshop was attended by Schools Policy Group (SPG) members and curriculum and assessment officers from each jurisdiction. During the workshop, attendees broadly committed to a rebased approach and in September 2025, EMM supported the rebased project approval.

Following this, in September 2024 ACARA facilitated a workshop on rebasing the NFARB project. The workshop was attended by Schools Policy Group (SPG) members and curriculum and assessment officers from each jurisdiction. During the workshop, attendees broadly committed to a rebased approach and in September 2025, EMM supported the rebased project approval.

Phase 1 deliverables, including formative assessment advice, a framework, design tool and design guides, were completed and published on the Australian Curriculum website on 11 December 2025. Phase 2 resources, which were published on the Australian Curriculum website on 30 June 2026, build on the advice and resources developed in Phase 1.

Resources include a suite of formative assessment samples that were co-designed with teachers from across jurisdictions to ensure they are practical for school use and support teacher capability to develop and implement formative assessment. The samples were quality assured by learning area professional associations, university academics and jurisdictional critical friends to ensure content accuracy, clarity and quality.

Senior Secondary Australian Curriculum

The Senior Secondary Australian Curriculum is being updated and realigned to the Australian Curriculum Version 9.0. The work has been undertaken in 2 phases. In each phase, ACARA has worked with working group members for each subject nominated by members of the F–12 Curriculum Reference Group and critical friends as part of subject forums.

In phase 1, 7 subjects (Essential English, English, Essential Mathematics, General Mathematics [now Mathematical Applications], Biology, Earth and Environmental Science, and Geography) were updated and realigned, and moved through approval processes. Phase 2 subjects are now progressing for approval: Literature, English as an Additional Language or Dialect, Mathematical Methods, Specialist Mathematics, Chemistry, Physics and Ancient History. Modern History will be held over until the Antisemitism and Australian values focused review has been completed.

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 Assessment Framework and student questionnaire for the 2026 NAP–Science Literacy (NAP–SL) assessment were finalised, and test development was completed to support alignment with the framework and the Australian Curriculum: Science Version 9.0. The field trial was completed in October 2025, with marking finalised in November 2025 and data analysis concluded in January 2026. The main study was completed in May 2026, with marking finalised in June and data analysis underway. School summary reports are scheduled for release in August 2026.

The 2027 NAP–Civics and Citizenship (NAP–CC) assessment is in progress. The Assessment Framework has been updated to align with the underpinning concepts in the Australian Curriculum: Humanities and Social Sciences. The batch items and the student questionnaire have been reviewed by ACARA and the working group members to ensure alignment with the Assessment Framework. The field trial is scheduled for October 2026 followed by the assessment in mid-2027.

The public report presenting findings from the 2025 NAP–Information and Communication Technology Literacy (NAP–ICTL) assessment was released in late May 2026. The report shows that, compared to the last sample assessment in 2022, national ICT literacy results have dropped significantly across Australia for both Year 6 and Year 10 students. This is despite their experience as consumers of digital content and the student questionnaire showing frequent use of digital tools. The report shows that students' experience, access and support to learn with and about digital tools differs across Australia based on location, gender, language background and socio-economic status.

2.2 National assessment

Purpose

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

Criteria source

ACARA Corporate Plan 2025–26 and Portfolio Budget Statements (PBS) 2026–27: 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 are published 4 months from the end of the NAPLAN test window and 12 months from the end of the NAP sample test window.

Result

Achieved

Supporting statement

NAPLAN 2026

- The 2026 National Assessment Program – Literacy and Numeracy (NAPLAN) test event was administered from 11 March to 23 March 2026, followed by a 3-day test security period to 26 March 2026.
- 2026 marked the fourth year the NAPLAN test event was held in March, with all schools across Australia completing the NAPLAN tests online.
- Almost 1.3 million Year 3, 5, 7 and 9 students from over 9,300 schools and campuses completed their NAPLAN testing online this year.
- A technical issue with the national NAPLAN online platform affected the first day of testing this year. The technical disruption early in the morning impacted schools largely on the east coast of Australia. It affected only the writing test and only students in Years 5, 7 and 9. The issue was resolved within 2 hours, which meant affected students were then able to complete the writing test, followed by their reading, conventions of language and numeracy tests as scheduled.
- 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 23 March 2026.
- The final school and student results (including writing) were made available from 12 June 2026. Writing results are available later due to the time taken to mark the writing scripts.

NAPLAN 2025

- The NAPLAN 2025 Technical Report was published on 9 March 2026.
- The NAPLAN 2025 National Results and Report of Test Incidents were released on 30 July 2025.

NAP sample – Science Literacy (NAP–SL) 2026

- The NAP–SL 2026 main study was conducted from 6 to 22 May 2026 and was delivered online to students in Year 6 and Year 10 (approximately 5,600 Year 6 students in 330 schools and 3,500 Year 10 students in 230 schools).

NAP sample – ICT Literacy (NAP–ICTL) 2025

- The NAP–ICTL main study was held in May (Term 2) 2025 and was delivered online to students in Year 6 and Year 10 (5,498 Year 6 students in 328 schools and 4,753 Year 10 students in 313 schools). Overall, 641 schools participated in the NAP–ICTL main study.
- The NAP–ICTL 2025 Public Report was published on 27 May 2026.

Performance criterion	Measure	Target
NAP Opt-in tests are available for schools.	Schools that choose to opt in can access available opt-in assessments and reports.	All schools that opt in to NAP assessments are provided with access to related reports within 10 weeks of the end of the assessment test window.

Result

Achieved

Supporting statement

- The NAP Opt-in assessments in science literacy, civics and citizenship, and ICT literacy were conducted from 4 to 29 May 2026. This is the first time all 3 domains were available for schools that chose to participate.
- Schools were able to register from 24 March to 28 April 2026.
- Overall, 159 schools participated from across all sectors and jurisdictions except for the Northern Territory. Approximately 7,900 students from 155 schools participated in NAP Opt-in science literacy assessments, 5,700 students from 120 schools participated in NAP Opt-in civics and citizenship assessments, and 4,400 students from 85 schools participated in NAP Opt-in ICT literacy assessments.

Analysis of performance – Assessment

NAPLAN

The 2026 NAPLAN test event was administered from 11 to 23 March 2026, with 2026 marking the fourth year the NAPLAN test event was held in March.

Almost 1.3 million Year 3, 5, 7 and 9 students from over 9,300 schools and campuses across Australia completed their NAPLAN testing online this year. There were over 4.5 million online tests submitted.

The Service Resilience Framework and Communications playbook for the NAPLAN 2026 test event was enacted by the ACARA Program Management Office (PMO) to respond to the day 1 technical incident.

The PMO is responsible for overseeing and supporting the delivery of NAPLAN during the NAPLAN test event, including the coordination of incidents of national significance and managing communication.

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 1 to 12 September 2025 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 2026.

NAP sample

The NAP sample – Science Literacy (NAP–SL) 2026 main study was conducted from 6 to 22 May 2026, following a successful field trial in October and November 2025, where items were trialled and analysed for inclusion in the main study.

Analysis from the NAP–SL main study is underway, with the intention to publish the NAP–SL 2026 Public Report in the first half of 2027.

NAP Opt-in assessments

NAP sample assessments in science literacy, civics and citizenship, and ICT literacy for Year 6 and Year 10 students have been 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 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 2025 and February 2026 to distribute to schools.

The NAP Opt-in school registration period opened on Tuesday 24 March 2026 and closed on Tuesday 28 April 2026, with 185 schools registering.

The NAP Opt-in assessments in all domains were available for registered schools from 4 to 29 May 2026. Overall, 159 schools participated from across all sectors and jurisdictions except for the Northern Territory. Approximately 7,900 students in 155 schools participated in NAP Opt-in science literacy assessments, 5,700 students in 120 schools participated in NAP Opt-in civics and citizenship assessments and 4,400 students in 85 schools participated in NAP Opt-in ICTL literacy 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 and a new platform will be required to deliver the NAP assessments, including NAPLAN, NAP sample and NAP Opt-in beyond this date.

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. This includes developing plans to maintain and enhance the current platform prior to its end-of-life, and identifying and implementing 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).

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 2025–26 and Portfolio Budget Statements (PBS) 2026–27: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.3, page 93.

Performance criterion	Measure	Target
Stakeholder satisfaction with the My School website is positive.	Website survey of users is conducted.	Stakeholder satisfaction with the My School website is at least 60%.

Result

Not achieved

Supporting statement

A survey of My School users was not undertaken in the 2025–26 reporting year due to wider work being undertaken to deliver improvements to the My School website.

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 is 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 May and December 2025 and February 2026 with the latest data on schools and schooling, including:
    - updates to the key performance measures for schooling for 2025
    - counts of schools, students and staff for 2025, and other data from the National Schools Statistics Collection
    - retention rates
    - school finance data.

Performance criterion	Measure	Target
Consultation with jurisdictions on the Measurement Framework for Schooling in Australia is undertaken.	Discussions with jurisdictional representatives are held and feedback received.	Consultation on the Measurement Framework for Schooling in Australia is completed by end of June 2026 and implemented by end of June 2028.

Result

Not achieved

Supporting statement

- The Measurement Framework for Schooling in Australia 2020 was published on the ACARA website on 22 December 2020, following approval by the Education Ministers Meeting. The 2020 edition of the framework was revised to reflect the Alice Springs (Mparntwe) declaration by Ministers in December 2019.
- Although ACARA was scheduled to undertake a more extensive review of the framework in 2022, jurisdictions asked that this be deferred until the completion of the independent reviews of the National Schools Reform Agreement (NSRA), which were completed in December 2023. In June 2025, the framework was updated to include KPMs for 2023 to 2027.
- The formal review of the Measurement Framework for Schooling in Australia, inclusive of related consultation, will be managed by the Australian Government Department of Education.

Analysis of performance – Assessment

My School

- The My School website was updated on 3 December 2025 and again on 29 April 2026.
- Data currently reported on My School is largely for the 2025 school calendar year, with VET in schools, senior secondary outcomes, post-school destinations and finance lagging one year due to data availability.
- In summary, the key data collections released included:
    - school profile data (2025)
    - finance data (2024)
    - VET in schools data (2024)
    - post-school destination data (2024)
    - NAPLAN data (2025)
    - student progress data (2025)
    - senior secondary outcomes (2024)
    - student attendance (2025)

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 December release of the National Report on Schooling in Australia occurred on 3 December 2025 with the publication of:
    - student attendance data (2025)
    - participation in VET including VET in schools (2024)
    - Year 12 subject enrolments (2024).
- The full version of the National Report on Schooling in Australia 2024 (ANR) was published on the ACARA website on 25 February 2026.
- The May release of the National Report on Schooling in Australia occurred on 20 May 2026 with the publication of:
    - school numbers (2025)
    - student numbers (2025)
    - staff numbers (2025)
    - student–teacher ratios (2025)
    - enrolment rates (2025)
    - apparent retention (2025)
    - student attainment (2025
    - participation in education, training and work (2025).

Other

ACARA's Australian schools list website was updated quarterly to align with the beginning of each 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 2025–26 and Portfolio Budget Statements (PBS) 2026–27: Education Portfolio – ACARA Budget Statements – Outcome 1, Program 1.4, page 94.

Performance criterion	Measure	Target
An advisory structure that is fit for purpose is in place.	Review of advisory structure is undertaken every 2 years. Survey of members is conducted in 2025 and 2027.	Survey of advisory group members in 2025–26 shows level of satisfaction is at least 60%.

Result

Achieved

Supporting statement

- Seventy-six per cent of advisory group members surveyed in 2025–26 agreed that ACARA's governance and advisory structure is clear and fit for purpose. This result was taken from an independently conducted survey with questions designed specifically for advisory groups.

Performance criterion	Measure	Target
ACARA maintains good quality stakeholder relationships.	Survey of key stakeholders is undertaken every 2 years, conducted in 2025 and 2027.	Survey of stakeholders in 2025–26 shows level of satisfaction is at least 60%.

Result

Achieved

Supporting statement

- An independent external consultant conducted a series of 24 interviews and small group discussions with a range of stakeholders, including senior officials from state and territory education departments, and representatives from national organisations, peak bodies, teacher professional associations, research and policy institutions, and parent and principal groups. In their findings, the consultant reported that ACARA's stakeholders are broadly satisfied with its delivery of its core services.
- ACARA is currently exploring a new process to improve the way it measures and reports on stakeholder sentiment.

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 and an annual report are distributed to education ministers.	Progress reports against ACARA's annual work plan are submitted to 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

Achieved

Supporting statement

- A report against the 2025–26 work plan and ACARA's targets was submitted to each scheduled meeting of the Audit, Risk and Finance Committee. The report against both the 2025–26 work plan and ACARA's Corporate Plan targets was a standard agenda item at each ACARA Board meeting held during the reporting period.
- A report against ACARA's work for 2024–25 was provided to the Australian Education Senior Officials Committee for noting in September 2025 in advance of Education Ministers Meeting (EMM) in October 2025, in accordance with ACARA's Charter. In addition to a report on progress against ACARA's key activities, this report to education ministers also referred to ACARA's progress against directions received from the EMM during the reporting period.
- Each month, education ministers were provided with a report on key matters to occur in the month ahead.

2.5 Capability and risk

Criteria source

ACARA Corporate Plan 2025–26

Performance criterion	Measure	Target
Employees show improved level of satisfaction with the learning and career development solutions provided.	Survey of staff is held during the reporting period.	Overall satisfaction with learning and career development is at least 70%.

Result

Not achieved

Supporting statement

In the 2026 ACARA Staff Climate Survey, satisfaction levels increased for learning and development (66%) and decreased for career opportunities (59%) against the 2024 survey results. Learning and career development remains a common challenge for small public sector agencies. ACARA's results remain above the public sector benchmark for learning and development.

Performance criterion	Measure	Target
ACARA has a safe, adaptive and inclusive work culture.	Survey of staff is held during the reporting period.	80% of staff view ACARA as having a positive work culture.

Result

Partially achieved

Supporting statement

In the 2026 ACARA Staff Climate Survey, ACARA achieved a moderate wellbeing measure with 72% of survey respondents indicating they feel well at work, while 86% indicated they would recommend ACARA as a good place to work. ACARA's results remain above the public sector benchmark for these areas. ACARA continues to maintain a strong and positive work culture.

3 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.

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 (2025–26), the responsible minister for ACARA under the PGPA Act was The 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 and 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 each state and 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 the Australian Education Senior Officials Committee (AESOC).

SPG consists of 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 ACARA executive in making recommendations to the ACARA Board and 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 1 July 2025 until 30 June 2026, ACARA's CEO was Mr Stephen Gniel.

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 setting its vision, purpose, strategic direction and objectives. The ELT also advises the CEO on some operational matters. In 2025–26, the ELT 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 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, territory and federal government, who are nominated by the relevant member of the Australian Education Senior Officials Committee (AESOC). The group also comprises 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 department of education 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 peak national principals' associations. 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 (NTWAP) (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 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 also 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 and 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 provide ACARA with 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.

Senior Secondary Australian Curriculum working groups

As part of the consultation for the update and realignment of the Senior Secondary Australian Curriculum, working groups were convened for each of the 15 subjects. The working groups comprised members nominated by members of the F–12 Curriculum Reference group. The working group members have provided advice on draft materials.

Future National Assessment Program Project Control Board

The Future National Assessment Program Project Control Board (FNA PCB) was established by the Senior Responsible Officer (SRO), who is the ACARA CEO, reporting to 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, which is due to reach end of life in 2030. The FNA PCB focuses on program decisions, monitoring of the FNA work streams, and technology solutions related to the future delivery of the NAP.

National Formative Assessment Resource Bank (NFARB) Working Group

The National Formative Assessment Resource Bank (NFARB) Working Group provided expert advice on the development of formative assessment resources endorsed by education ministers in September 2025. The group comprised experts in curriculum, assessment and pedagogy who assisted ACARA by providing advice on the design, development and implementation of formative assessment resources and future opportunities for their use.

F–2 Mathematics Advisory Group

The F–2 Mathematics Advisory Group provides high-level expert advice for the F–2 Australian Curriculum: Mathematics iterative review. The group comprises tertiary academics who assist ACARA in providing advice to education ministers about the challenges of implementing F–2 Australian Curriculum: Mathematics and future opportunities. Membership of the group is through invitation by ACARA's Executive Director, Curriculum.

F–2 Mathematics Curriculum Reference Group

The F–2 Mathematics Curriculum Reference Group has been established to provide ACARA with mathematics-specific expert advice, including advice about key issues that may impact the F–2 Australian Curriculum: Mathematics iterative review. The group also has a role in providing feedback on draft materials and helping to refine those materials in preparation for consultation with key stakeholders and critical friends. Members, who could be curriculum officers or curriculum specialists, are nominated by the F–12 Curriculum Reference Group.

F–2 Mathematics Teacher Reference Group

The F–2 Mathematics Teacher Reference Group has been established to provide ACARA with mathematics-specific expert advice, including advice about key issues that may impact the F–2 Australian Curriculum: Mathematics iterative review. The group also has a role in providing feedback on draft materials and helping to refine those materials in preparation for consultation with key stakeholders and critical friends. Members, who must be practising teachers, are nominated by the F–12 Curriculum Reference Group.

Antisemitism and Australian values Curriculum Reference Group

The Antisemitism and Australian values Curriculum Reference Group provides high-level advice on the proposed changes to the Australian Curriculum as part of the focused review on Antisemitism and Australian values. The Curriculum Reference Group comprises representatives of jurisdictional curriculum authorities, nominated by the F–12 Curriculum Reference Group.

Antisemitism and Australian values Teacher Reference Group

The Antisemitism and Australian values Teacher Reference Group provides high-level advice on the proposed changes to the Australian Curriculum as part of the focused review on Antisemitism and Australian values. The Teacher Reference Group comprises practising classroom teachers from each jurisdiction, nominated by the F–12 Curriculum Reference Group.

Student Diversity Working Group

The Student Diversity Working Group was formed in April 2026 and meets every 6–8 weeks to specifically support the review and development of ACARA's student diversity resources and webpages on the Australian Curriculum website. The group brings together expertise from across jurisdictions and sectors to strengthen guidance for teachers and schools, ensuring resources are inclusive, evidence-informed and responsive to the diverse strengths, experiences and learning needs of all students.

Work Studies Working Group

Members of the F–12 Curriculum Reference Group were asked to nominate a member for the Curriculum connection: Work Studies Working Group. A working group was formed to provide jurisdictional insights and ensure alignment with state-based approaches and needs. Comprised of nominated representatives from each jurisdiction, the Work Studies Working Group played a vital role during the initial Work Studies review by identifying limitations in the current Work Studies curriculum and advocating for improvements in clarity, accessibility and relevance. Their involvement helped shape the revised approach, ensuring it reflects the diversity of school contexts, supports integration across the learning areas, and promotes future-focused, inclusive and transferable learning for all students.

The Career Industry Council of Australia (CICA), as the peak national body for the career industry and co-developer of the Australian Blueprint for Career Development (ABCD), was engaged to ensure the resource reflects national standards and frameworks for career education.

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 sectors 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

ACARA’s 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 and carer networks
- provided valuable insights and feedback on curriculum developments, assessment practices, and parent and 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.

National Peak Principals' Group

ACARA's National Peak Principals' Group remains a key forum for engagement with school leaders across government, Catholic and independent sectors. Through representation from national peak principal associations, the group ensures that the voices of school leaders are heard and reflected in ACARA's work.

Key activities during the year included:

- providing strategic advice on curriculum, assessment and implementation matters, ensuring school leadership perspectives informed ACARA's work
- supporting the rollout of curriculum and assessment updates through principal networks across government, Catholic and independent sectors
- contributing insights on emerging issues affecting schools, including student engagement in NAPLAN and the opportunities and challenges presented by artificial intelligence
- providing feedback on ACARA's Charter and work plan, future directions, and initiatives to strengthen curriculum implementation support
- engaging with updates on key projects and reviews, including NAPLAN 2026, the Australian Curriculum: F–2 Mathematics iterative review, and the Antisemitism and Australian values focused review
- discussing improvements to national reporting and information resources, including My School and the 2025 National Assessment Program – ICT Literacy Public Report.

Accountability and reporting

ACARA has a range of mechanisms to ensure transparency and accountability in its operations. Key documents for 2025–26 included:

- ACARA Charter – endorsed by education ministers in February 2026, providing strategic directions for ACARA
- ACARA Corporate Plan 2025–26 – 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 2025–26 to 2028–29 – approved by education ministers out of session in February 2026
- ACARA's 2025–26 to 2028–29 budget – approved by education ministers in February 2026
- ACARA annual work plan 2025–26 – approved as part of the 2025–26 to 2028–29 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.

During the 2025–26 reporting period, the appointment of 3 members ended. There were 3 appointments made.

Board membership

Membership of the ACARA Board is established under section 13 of the ACARA Act. The ACARA Board held 6 meetings during the reporting period.

Chair

Derek Scott is the CEO and Principal of Haileybury, which has schools in Melbourne and Darwin, and programs in China, Vietnam and the Philippines. Mr 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 International Education Advisory Council 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

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 (2025–26)

					Period as the accountable authority or member within the reporting period		
Name		**Qualifications of the Accountable Authority**	**Experience of the Accountable Authority**	**Position Title /Position held Executive / Non-Executive**	**Start Date** (1 July 2025 or after)	**End Date** (30 June 2026 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 2025	30 June 2026	6 out of 6 meetings
Professor Leslie Loble AM	Deputy Chair	Bachelor of Science, Master of Public Administration, Australian Institute of Company Directors (Graduate)	Former Deputy Secretary, Department of Education, New South Wales	Non-Executive	1 July 2025	30 June 2026	6 out of 6 meetings
Mr Allan Blagaich	Nominee of the National Catholic Education Commission	Bachelor of Arts, Diploma of Education	Executive Director, Queensland Catholic Education Commission	Non-Executive	1 July 2025	7 August 2025	0 out of 0 meetings

					Period as the accountable authority or member within the reporting period		
Name		**Qualifications of the Accountable Authority**	**Experience of the Accountable Authority**	**Position Title /Position held Executive / Non-Executive**	**Start Date** (1 July 2025 or after)	**End Date** (30 June 2026 or before)	**Number of meetings of accountable authority attended**
Ms Anne Dunstan	Nominee of Independent Schools Australia (ISA)	Master of Leadership and Education Management, Graduate Certificate: Education Studies, Graduate Certificate: Australian Studies, Graduate Diploma of Education, Bachelor of Arts	Chief Executive, Association of Independent Schools of South Australia	Non-Executive	17 October 2025	30 June 2026	3 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	1 July 2025	30 June 2026	4 out of 6 meetings
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	1 July 2025	30 June 2026	6 out of 6 meetings

					Period as the accountable authority or member within the reporting period		
Name		**Qualifications of the Accountable Authority**	**Experience of the Accountable Authority**	**Position Title /Position held Executive / Non-Executive**	**Start Date** (1 July 2025 or after)	**End Date** (30 June 2026 or before)	**Number of meetings of accountable authority attended**
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 2025	30 June 2026	6 out of 6 meetings
Ms Susan (Jayne) Heath	Nominee of the South Australian Education Minister	Diploma of Education, Bachelor of Education, Master of Education	Former Chief Executive, South Australian Secondary Principals' Association	Non-Executive	1 July 2025	30 June 2026	6 out of 6 meetings
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	1 July 2025	22 June 2026	6 out of 6 meetings

					Period as the accountable authority or member within the reporting period		
Name		**Qualifications of the Accountable Authority**	**Experience of the Accountable Authority**	**Position Title /Position held Executive / Non-Executive**	**Start Date** (1 July 2025 or after)	**End Date** (30 June 2026 or before)	**Number of meetings of accountable authority attended**
Professor Elizabeth Labone	Nominee of the National Catholic Education Commission (NCEC)	Doctor of Philosophy and Master of Education, Bachelor of Education	Chief Executive Officer, Victorian Catholic Education Authority	Non-Executive	17 October 2025	30 June 2026	5 out of 5 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 2025 19 March 2026	1 September 2025 30 June 2026	1 out of 1 meeting 2 out of 2 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 2025	30 June 2026	4 out of 6 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 25	30 June 2026	6 out of 6 meetings

					Period as the accountable authority or member within the reporting period		
Name		**Qualifications of the Accountable Authority**	**Experience of the Accountable Authority**	**Position Title /Position held Executive / Non-Executive**	**Start Date** (1 July 2025 or after)	**End Date** (30 June 2026 or before)	**Number of meetings of accountable authority attended**
Mr Andrew Smith	Nominee of the Victorian Education Minister	Bachelor of Applied Science, Bachelor of Business, Diploma of Education	Chief Executive Officer, Victorian Curriculum and Assessment Authority	Non-Executive	21 January 2026	30 June 2026	4 out of 4 meetings

** Professor Elizabeth Labone attended one day of a two-day Board meeting in June of 2026.*

** Mr Paul Martin attended one day of a two-day Board meeting in August of 2025.*

** Ms Sharon Schimming attended one day of a two-day Board Meeting in August of 2025.*

Meetings of the Board (2025–26)

Date	Meeting #	Location
26–27 August 2025	#123	Melbourne
27 November 2025	#124	Melbourne
29 January 2026	#125	Videoconference / online
25 February 2026	#126	Sydney
30 April 2026	#127	Videoconference / online
3–4 June 2026	#128	Videoconference / online

Committees of the Board (2025–26)

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 3 and 5 members including the Chair.

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)
Professor Leslie Loble AM	Bachelor of Science, Master of Public Administration, Australian Institute of Company Directors (Graduate)	4	4	N/A	Chair and Board member
Ms Jane Simmons PSM	Bachelor of Music Education, Master of Educational Administration	2	4	$1,983.07	Deputy Chair and Board member. First meeting was February 2026
Mr Tony Luttrell	Bachelor of Commerce, Fellow Certified Practising Accountant	4	4	$5,855.14	Independent member
Mr Dennis Clark	Bachelor of Economics, Diploma of Education, Fellow Chartered Accountant, Fellow Governance Institute of Australia, Fellow Australian Institute of Company Directors	2	4	$2,458.00	Independent member. Last meeting was November 2025

Meetings of the Audit, Risk and Finance Committee (2025–26)

Date	Meeting #	Apologies	Location
14 August 2025	70	Nil	Videoconference / online
13 November 2025	71	Nil	Videoconference / online
5 February 2026	72	Nil	Videoconference / online
14 May 2026	73	Nil	Videoconference / online

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 and corruption control framework. ACARA had a Fraud and Corruption Control Framework in place during the 2025–26 reporting period.

The core objectives of ACARA's Fraud and Corruption Control Framework are to identify potential fraud and corruption risks to which ACARA may be exposed and to outline responsibilities for fraud and corruption control within ACARA.

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

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

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 a 50% pro rata contribution 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.

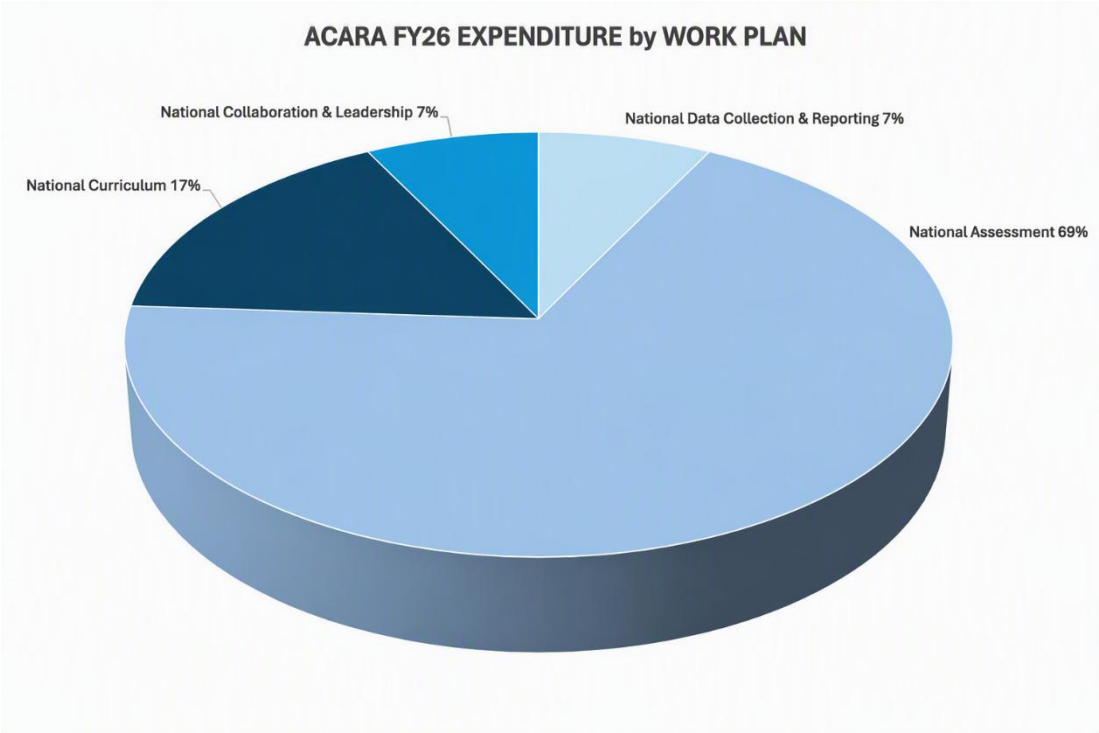
ACARA manages all funding in compliance with government policy, guidelines and legislative requirements, where applicable. ACARA's financial accountability and reporting responsibilities are set out in section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and are based on the 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 June 2026 year is a deficit of ($2.56M), primarily reflecting expenditure on funded projects where the associated funding was received and recognised in prior years.

As at 30 June 2026, ACARA held cash and cash equivalents of $8.78 million, reflecting funding received and supporting ongoing program delivery and future obligations.

The following pie graph provides a breakdown of ACARA Charter Program Expenditure for the year ended 30 June 2026.



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) and (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 2026.

3.5 Workforce management

Staff profile

As at 30 June 2026, ACARA had 119 employees (114 full-time equivalent [FTE] staff) in addition to 2 staff members engaged as secondees from state or territory agencies.

All ongoing employees (2025–26)

	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	22	1	23	27	3	30	-	-	-	-	-	-	-	-	-	*53*
Qld	2	-	2	5	1	6	-	-	-	-	-	-	-	-	-	*8*
SA	3	-	3	-	2	2	-	-	-	-	-	-	-	-	-	*5*
Tas	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	*2*
Vic	4	-	4	7	1	8	-	-	-	-	-	-	-	-	-	*12*
WA	6	-	6	9	1	10	-	-	-	-	-	-	-	-	-	*16*
ACT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	37	1	38	49	9	58	-	-	-	-	-	-	-	-	-	*96*

All non-ongoing employees (2025–26)

	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	2	-	2	3	-	3	-	-	-	-	-	-	-	-	-	*5*
Qld	1	-	1	3	1	4	-	-	-	-	-	-	-	-	-	*5*
SA	-	1	1	-	1	1	-	-	-	-	-	-	-	-	-	*2*
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	4	1	5	3	-	3	-	-	-	-	-	-	-	-	-	*8*
WA	1	-	1	-	1	1	-	-	-	-	-	-	-	-	-	*2*
ACT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	*1*
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8	2	10	10	3	13	-	-	-	-	-	-	-	-	-	*23*

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*

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.This RAP articulates ACARA's commitment to reconciliation through meaningful engagement with First Nations Australian Peoples, strengthened governance and increased organisational accountability.

Throughout the reporting period, ACARA maintained a strong focus on embedding reconciliation across all areas of the organisation. Significant work was undertaken to strengthen governance, increase organisational participation and ensure reconciliation priorities remained aligned to ACARA's Charter, strategic objectives and annual work plan.

A key achievement during the year was the transition of the RAP working group to a RAP committee with enhanced governance arrangements and broader organisational representation. The RAP committee is chaired by the Chief Executive Officer, demonstrating ACARA's commitment to reconciliation at the highest level of the organisation. Membership was expanded to include representatives from all divisions, ensuring reconciliation priorities are embedded across ACARA's work and that all areas of the organisation contribute to the implementation of RAP actions.

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

ACARA's RAP includes a total of 20 high-level actions under divisional responsibility. During the reporting period, the committee began the evaluation phase of the RAP. Work continued to progress actions focused on cultural capability, stakeholder engagement, governance and respectful relationships. Many activities centred on listening, learning and creating opportunities for meaningful two-way dialogue with First Nations Australians to inform decision-making and strengthen accountability.

Our First Nations Australians Advisory group (FNAAG) continued to make a significant contribution to ACARA's reconciliation journey by providing strategic advice, cultural guidance and First Nations perspectives that informed organisational decision-making, implementation of the work plan and RAP actions.

Achievements during the 2025–2026 reporting period include:

- progressing actions that support cultural learning, organisational capability and respectful engagement with First Nations Australians
- commencing planning and consultation activities to inform ACARA's next Reconciliation Action Plan.

Executive Leadership Team

The Executive Leadership Team (ELT) is responsible for ACARA's day-to-day operations and setting ACARA's strategic direction. The ELT comprised the following staff over the reporting period:

- Mr Stephen Gniel (Chief Executive Officer: 1 July 2025 to 30 June 2026)
- Ms Kathryn Tully (Executive Director, Curriculum: 1 July 2025 to 30 June 2026)
- Mr Russell Dyer (Executive Director, Assessment and Reporting: 1 July 2025 to 30 June 2026)
- Mr Farooq Mulla (Executive Director, Communications, Engagement and Executive Services: 1 July 2025 to 30 June 2026)
- Mr Thomas Begeng (Executive Director, Corporate Services: 1 July 2025 to 30 April 2026)
- Ms Anna-Marie Stella (Executive Director, Corporate Services: 23 March 2026 to 30 June 2026)

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 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, Ms Tully 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, Ms Tully 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, Ms Tully 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, 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. Prior to joining ACARA, 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).

Executive Director, Corporate Services

Ms Anna-Marie Stella joined ACARA in March 2026. Ms Stella has more than a decade of experience in leading various corporate services functions in a range of organisations, most recently at the people services provider Asuria. Ms Stella is Sydney-based and has a strong track record in delivering complex and challenging transformational projects across ICT, people and culture, and risk and compliance.

Information about remuneration for key management personnel

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Mr Derek Scott	Chair, ACARA Board	126,053	0	0	15,143	0	0	0	141,196
Professor Leslie Loble AM	Deputy Chair, ACARA Board	94,552	0	0	11,359	0	0	0	105,911
Ms Jane Simmons PSM	Board Member	13,242	0	0	1,542	0	0	0	14,784
Ms Jennifer Gale PSM	Board Member	10,261	0	0	1,137	0	0	0	11,398
Ms Susan (Jayne) Heath	Board Member	2,749	0	0	604	0	0	0	3,353
Mr Allan Blagaich (ceased Aug 25)	Board Member	567	0	0	0	0	0	0	567
Ms Anne Dunstan (appointed Oct 25)	Board Member	3,714	0	0	0	0	0	0	3,714
Professor Elizabeth Labone (appointed Oct 25)	Board Member	6,106	0	0	0	0	0	0	6,106
Mr Andrew Smith (appointed Jan 26)	Board Member	0	0	0	0	0	0	0	0
Ms Juanita Healy	Board Member	0	0	0	0	0	0	0	0
Ms Kerry Hudson (ceased Jun 26)	Board Member	0	0	0	0	0	0	0	0

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Mr Paul Martin (ceased Sep 25, re-appointed Mar 26)	Board Member	0	0	0	0	0	0	0	0
Ms Sharon Schimming	Board Member	0	0	0	0	0	0	0	0
Ms Susan French PSM	Board Member	0	0	0	0	0	0	0	0
Mr Stephen Gniel	Chief Executive Officer	435,951	0	0	65,836	5,081	0	0	506,867
Ms Kathryn Tully	Executive Director, Curriculum	311,974	0	0	36,266	20,458	0	0	368,697
Mr Farooq Mulla	Executive Director, Communications, Engagement and Executive Services	297,289	0	0	33,428	13,622	0	0	344,339
Ms Anna-Marie Stella (appointed Mar 26)	Executive Director, Corporate Services	88,054	0	0	9,703	1,206	0	0	98,964
Mr Thomas Begeng (ceased Apr 26)	Executive Director, Corporate Services	229,834	0	0	25,091	-39,503	0	0	215,423
Mr Russell Dyer (Chief Executive Officer, ACARA acting Oct 25)	Executive Director, Assessment and Reporting; Chief Executive Officer, ACARA (acting)	318,483	0	0	39,375	5,097	0	0	362,954

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Ms Kim Vernon (May 26)	Executive Director, Curriculum (acting)	6,444	0	0	766	254	0	0	7,465
Ms Sue Noble (Aug 25)	Executive Director, Assessment and Reporting (acting)	8,180	0	0	980	219	0	0	9,379
Ms Anna Cohen (Apr 26)	Executive Director, Assessment and Reporting (acting)	12,907	0	0	1,541	174	0	0	14,622

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

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Remuneration band	Number of other highly paid staff	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average remuneration
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 (10 October 2025)
- Supplementary Budget Estimates (4 December 2025)
- Budget Estimates (4 June 2026)

Hearing appearances as witnesses for parliamentary committee inquiries

Standing Committee on Education – Inquiry into Building Asia Capability in Australia through the education system and beyond (11 February 2026): ACARA CEO, Stephen Gniel, and Executive Director, Curriculum, Kathryn Tully, appeared before the inquiry.

Written submissions to parliamentary committee inquiries

7 November 2025: Standing Committee on Education – Inquiry into Building Asia Capability in Australia through the education system and beyond.

29 May 2026: Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs – Inquiry into racism, hate and violence directed at Aboriginal and Torres Strait Islander people.

12 June 2026: House of Representatives Standing Committee on Education – Inquiry into the factors driving educational attainment.

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 or the Commonwealth.

On 18 March 2026, the Freedom of Information Commissioner set aside an internal review decision of ACARA of 21 December 2021 under s55K of the *Freedom of Information Act 1982* (Cth) and substituted their decision.[1]

Compliance with the PGPA Act

During the 2025–26 reporting period, 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.

[1] *Marty Ross and Australian Curriculum Assessment and Reporting Authority (Freedom of information)* [2026] AICmr 20 (18 March 2026)

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 safe and healthy workplace that supports the physical and psychological wellbeing of workers. Through its Work Health and Safety Framework, ACARA continues to identify, monitor and manage workplace risks while promoting a positive and supportive work environment.

ACARA's Health and Safety Committee (HSC) continued to meet quarterly during the reporting period as the primary consultation forum for workplace health and safety matters. The committee oversees implementation of the Work Health and Safety Management Plan, monitors workplace risks and incidents, and supports consultation with employees. Quarterly reports were provided to the Audit, Risk and Finance Committee and the ACARA Board to support governance oversight and due diligence.

ACARA continued to support employee wellbeing through its Employee Assistance Program (EAP), annual vaccination program, and a range of mental health and wellbeing initiatives. Throughout the reporting period, particular focus was placed on psychosocial risk management, supporting hybrid work arrangements, and maintaining safe work environments across office and remote work locations.

Work health and safety performance

In 2025–26, consistent with the legislative requirements of the *Work Health and Safety Act 2011*, ACARA continued to provide and promote a safe and healthy workplace by:

- maintaining a contemporary Work Health and Safety Framework supported by regular review of policies, procedures and the Work Health and Safety Management Plan
- supporting safe hybrid and remote working arrangements through workplace assessments and guidance
- promoting employee wellbeing through the Employee Assistance Program, mental health initiatives and annual influenza vaccinations
- consulting with employees through the Work Health and Safety Committee and regular workplace inspections
- maintaining first aid capability, emergency preparedness and ongoing workplace safety training.

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 $4,951 (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 reporting/climate-related metrics

As part of the Net Zero in Government Operations Strategy, and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

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

Not all data sources were available at the time of the report and amendments to data may by required in future reports.

Reporting on refrigerants is being phased in over time as emissions reporting matures.

2025-26 Greenhouse gas emissions inventory – location-based method

Emission Source	Scope 1 t CO_2-e	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e
Electricity (Location Based Approach)	n/a	65.78	3.52	69.30
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	79.77	79.77
Domestic Hire Car	n/a	n/a	0.37	0.37
Domestic Travel Accommodation	n/a	n/a	15.65	15.65
Other Energy	-	n/a	-	-
Total t CO_2-e	**-**	**65.78**	**99.31**	**165.09**

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

* Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2025-26 emissions reporting. Refer to the Emissions Reporting Framework for more details.

2025-26 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
Location-based electricity emissions	65.77	3.52	69.29	105,358.00
Market-based electricity emissions	70.59	9.59	80.17	87,141.61
Total renewable electricity[1]	**n/a**	**n/a**	**n/a**	**18,216.39**
Renewable Power Percentage[2]	n/a	n/a	n/a	18,216.40
Jurisdictional Renewable Power Percentage[3]	n/a	n/a	n/a	n/a
GreenPower	n/a	n/a	n/a	n/a
Large-scale generation certificates	n/a	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] Excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).

[2] The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

[3] The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

4 Financial statements

For the financial year ended **30 June 2026**

Australian National Audit Office

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 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

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

- Statement by the 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 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.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

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

1 October 2026

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 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there 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 30th day of September 2026



Mr Stephen Gniel

Chief Executive Officer

Dated this 30th day of September 2026



Ms Poonam Fernandes

Chief Financial Officer

Dated this 30th day of September 2026

4.1 Statement of comprehensive income

For the year ended 30 June 2026

	Note	2026 $'000	2025 $'000	Original Budget $'000
Net cost of services				
Expenses				
Employee benefits	2.1(a)	21,349	18,872	19,546
Supplier expenses	2.1(b)	14,603	14,009	13,452
Depreciation and amortisation	3.2	2,078	1,953	1,694
Finance costs	2.1(c)	25	32	16
Write-down of assets	2.1(d)	2	-	-
Total expenses		**38,057**	**34,866**	**34,708**
Own source income				
Revenue				
Revenue from jurisdictions – states and territories	2.2(a)	17,224	16,617	17,224
Other revenue	2.2(a)	752	1,509	-
Interest – bank deposits	2.2(b)	302	593	260
Total own source revenue		**18,278**	**18,719**	**17,484**
Net cost of / (contribution by) services		**19,779**	**16,147**	**17,224**
Revenue from Government – Australian Government		17,224	16,617	17,224
(Deficit) / surplus attributable to the Australian Government		**(2,555)**	**470**	**-**
Other comprehensive income				
Changes in asset revaluation		-	-	-
Total comprehensive (deficit) / income attributable to the Australian Government		**(2,555)**	**470**	**-**

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

Budget variances commentary

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.

1. Employee benefits: the increase in employee benefits expenses as a result of NFARB and NTWAP projects being extended to December 2026, and the recognition of LSL from other departments, resulting in higher overall expenses.

2. Supplier expenses: in FY2026, ACARA incurred higher expenditure on external suppliers to support the delivery of planned work. This included the NFARB and NTWAP projects, which were extended to December 2026.

3. Depreciation and amortisation: expenses increased following the capitalisation of the My School platform in December 2025, which replaced the Umbraco platform that was decommissioned in February 2026.

4. Other revenue: funding for antisemitism initiatives.

4.2 Statement of financial position

As at 30 June 2026

	Note	2026 $'000	2025 $'000	Original Budget $'000
Assets				
Financial Assets				
Cash and cash equivalent deposits	3.1(a)	8,777	11,976	10,789
Trade and other receivables	3.1(b)	1,052	2,016	488
Accrued revenue		27	50	39
Total financial assets		**9,856**	**14,042**	**11,316**
Non-financial assets				
Fixtures and fittings	3.2(a)	64	13	490
Plant and equipment	3.2(a)	12	28	-
Intangibles	3.2(a)	3,396	3,126	2,705
Right-of-use assets	3.2(a)	1,000	1,215	127
Other non-financial assets	3.2(b)	1,036	644	1,044
Total non-financial assets		**5,508**	**5,026**	**4,366**
Total assets		**15,364**	**19,068**	**15,682**
Liabilities				
Payables				
Suppliers	3.3(a)	3,590	3,750	4,473
Other payables	3.3(b)	64	575	-
Total payables		**3,654**	**4,325**	**4,473**
Interest bearing liabilities				
Leases	3.4	1,061	1,477	181
Total interest-bearing liabilities		**1,061**	**1,477**	**181**
Provisions				
Make-good provision	3.5	35	484	476
Employee provisions	4.1	4,217	3,831	3,294
Total provisions		**4,252**	**4,315**	**3,770**
Total liabilities		**8,968**	**10,117**	**8,424**
Net assets		**6,396**	**8,951**	**7,258**
Equity				
Total equity		**6,396**	**8,951**	**7,258**

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

Budget variances commentary

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.

1. Cash and cash equivalents: the cash balance was lower than budget primarily due to expenditure on the new My School platform, make-good costs associated with the Sydney office, and the timing of other operational payments. This was partially offset by payroll tax refunds received during the year.

2. Trade and other receivables: this increase is primarily attributable to amounts relating to the antisemitism program recognised in June 2026.

3. Fixtures and fittings: fittings associated with the new Sydney office were acquired at a lower cost than originally budgeted.

4. Intangibles: new My School platform capitalised with a useful life of 7 years.

5. Right-of-use assets/leases: recognised for the new Sydney office, that commenced in April 2026 with a lease term of 2 years.

6. Suppliers: payables were lower than budget due to higher payments made during the year, resulting in a lower outstanding balance at year end.

7. Other payables: represents NSW payroll tax liability accrued for the final pay period of the financial year, with payroll having been paid on the last day of the financial year.

8. Leases: lease expense reflects the impact of the new Sydney office lease entered into after the budget was prepared.

9. Make-good provision: the former Sydney office was undergoing make-good works. The provision has been updated to reflect the release of excess make-good obligations relating to the former premises and the recognition of make-good obligations for the new Sydney office lease.

10. Employee provisions: due to a higher-than-budgeted increase in employee salaries under the ACARA Enterprise Agreement, which increased the overall value of employee provisions, combined with the higher net present value of long service leave provisions as a result of a lower 10-year bond rate.

4.3 Statement of changes in equity

For the year ended 30 June 2026

	Retained earnings ($'000)			Total equity ($'000)		
	2026	2025	Original Budget	2026	2025	Original Budget
Balance carried forward from previous period	8,951	7,201	7,258	8,951	7,201	7,258
Prior year adjustment	-	1,280	-	-	1,280	-
Adjusted opening balance	**8,951**	**8,481**	**7,258**	**8,951**	**8,481**	**7,258**
Comprehensive income						
Surplus / (Deficit) for the period	(2,555)	470	-	(2,555)	470	-
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	**(2,555)**	**470**	**-**	**(2,555)**	**470**	**-**
Closing balance as at 30 June	**6,396**	**8,951**	**7,258**	**6,396**	**8,951**	**7,258**

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

Budget variances commentary

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.

1. Closing balance as at 30 June: expected to be lower than budget, as ACARA spent more than budgeted due to NFARB and NTWAP, offset against the payroll tax refund and antisemitism project funding.

4.4 Cash flow statement

For the year ended 30 June 2026

	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES			
Cash received			
Receipts from Government – Australian Government	17,224	18,117	17,224
Receipts from jurisdictions – states and territories	17,224	16,617	17,224
Interest	326	582	260
Net GST received	1,549	1,275	-
Other cash received	1,986	233	-
Total cash received	**38,309**	**36,824**	**34,708**
Cash used			
Employees	(23,194)	(19,458)	(19,646)
Suppliers	(15,591)	(14,524)	(13,506)
Interest payments on lease liability	(25)	(30)	(16)
Net GST paid	-	-	-
Total cash used	**(38,810)**	**(34,012)**	**(33,168)**
Net cash received from operating activities	**(501)**	**2,812**	**1,540**
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment and intangibles	(1,315)	-	(245)
Total cash used	**(1,315)**	**-**	**(245)**
Net cash used by investing activities	**(1,315)**	**-**	**(245)**
FINANCING ACTIVITIES			
Cash used			
Payment of lease liabilities	(1,383)	(1,031)	(1,179)
Total cash used	**(1,383)**	**(1,031)**	**(1,179)**
Net increase in cash held	**(3,199)**	**1,781**	**116**
Cash and cash equivalents at the beginning of the reporting period	11,976	10,195	10,673
Cash and cash equivalents at the end of the reporting period	**8,777**	**11,976**	**10,789**

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

Budget variances commentary

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.

1. Interest (bank deposits): 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 and expense position when preparing budgets.

3. Other cash received: due to payroll tax refund and employees' long service leave transfer.

4. Purchase of property, plant and equipment and intangibles: fittings for the Sydney office and capitalisation of the My School platform, which replaced the decommissioned Umbraco platform.

5. Employees: staffing costs increased due to the engagement of additional resources required to support projects extended into 2026 that were not included in the original budget.

6. Suppliers: supplier expenses increased due to additional external support required for the delivery of projects extended into 2026 that were not included in the original budget.

Index to the notes

To and forming part of the Financial Statements for the year ended 30 June 2026

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

During the current reporting period, management reviewed the accounting treatment of funding received from the Commonwealth and jurisdictions with reference to AASB 15 and AASB 1058, and concluded that recognition under AASB 1058 is appropriate. This review did not have a material impact on the financial statements, as funding under these arrangements has historically been received and expended within the same reporting period.

The lease in the Perth office has been reviewed, and no judgements or estimates have impacted its valuation. The new Sydney lease commenced in April 2026 for a 2-year term, and the previous lease ending in July 2026 is subject to make-good.

The value of the internally generated intangible asset relating to the Australian Curriculum (AC Version 9) website was reviewed in February 2026. As a result of that review, the useful life of the Custom Search component was extended to its original expected end date of 2029. The revised estimate has been applied prospectively from March 2026, with the resulting adjustment reflected in the current reporting period.

In addition, the internally generated intangible asset for the My School platform has been capitalised in the current year with a 7-year useful life, commencing in December 2025. This is a new platform that replaced Umbraco, which was decommissioned in February 2026.

Long service leave calculations have been reviewed, and discount factors have been updated accordingly. ACARA has accepted long service liabilities from other departments.

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.

There are a number of standards, amendments to standards and interpretations that have been issued by the AASB that will be effective in future accounting periods which the entity has decided not to adopt early.

1.5 Taxation

The entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT), Payroll Tax in New South Wales (NSW), 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 that significantly affected or may significantly affect the results of the financial statements as at 30 June 2026.

2. Financial performance

2.1 Expenses

2.1 (a) Employee benefits

	2026 $'000	2025 $'000
Wages and salaries	17,163	15,123
Superannuation	2,254	1,927
Leave and other entitlements	1,807	1,822
Separation and redundancies	125	-
Total employee benefits	**21,349**	**18,872**

Accounting policy for employee-related expenses is contained in the People and Relationships section.

2.1 (b) Suppliers

	2026 $'000	2025 $'000
Goods and services supplied or rendered		
Secondments, casual staff, contractors and consultants	872	2,373
NAPLAN item development and testing	5,595	4,642
Website development and maintenance	629	563
Travel and accommodation	432	437
Staff related expenses – payroll tax and recruitment	791	735
Consultants – Curriculum Development and NAP	2,363	1,406
Office infrastructure	408	394
IT expenses	2,151	2,298
Audit fees payable to the ANAO	48	48
Legal expenses	308	236
Other operational expenditure	816	687
Total goods and services supplied or rendered	**14,413**	**13,819**
Goods supplied	214	687
Services supplied	14,199	13,132
Total goods and services supplied or rendered	**14,413**	**13,819**
Other suppliers		
Operating lease rentals – short-term and low value leases	98	99
Workers compensation expense	92	91
Total other suppliers	**190**	**190**
Total suppliers	**14,603**	**14,009**

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.

ACARA has short-term lease commitments of $31,320 as at 30 June 2026.

Disclosure of prior period error

During 2025-26, ACARA obtained determinations from a number of State and Territory revenue authorities confirming that ACARA was not liable for payroll tax in those jurisdictions.

Following consideration of the relevant accounting requirements, ACARA determined that receivables relating to payroll tax refunds should have been recognised in prior reporting periods.

The matter has therefore been accounted for as a prior period error under AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

Comparative amounts have been restated to recognise the payroll tax receivable at 30 June 2025. Amounts relating to periods before 1 July 2024 have been recognised as an adjustment to opening retained earnings.

The prior period error adjustment relates only to jurisdictions where ACARA's payroll tax exemption status had been accepted by the relevant revenue authority at reporting date. The adjustment reflects payroll tax refund entitlements arising from the retrospective application of payroll tax exemptions and is limited to amounts recoverable within the applicable reassessment period. In New South Wales, Revenue NSW had determined that ACARA was not exempt from payroll tax. ACARA lodged an objection to that determination, which remained under consideration at reporting date. Accordingly, no amount relating to New South Wales has been included in the prior period error adjustment below.

The effects of the correction on each affected financial statement line item are set out below.

Financial statement line item	Previously reported 2025	Adjustment	Restated 2025
Supplier expenses	14,487	(478)	14,009
(Deficit/surplus attributable to the Australian Government	(8)	478	470
Trade and other receivables	295	1,721	2,016
Total assets	**17,347**	**1,721**	**19,068**
Other payables	612	(37)	575
Total liabilities	**10,154**	**(37)**	**10,117**
Net Assets	7,193	1,758	8,951
Equity	7,193	1,758	8,951
Total Equity	**7,193**	**1,758**	**8,951**

The opening accumulated results at 1 July 2024 were restated from $7.201m to $8.481m, reflecting a $1.280m prior period adjustment relating to payroll tax.

2.1 (c) Finance costs

	2026 $'000	2025 $'000
Interest on lease liability	25	32
Total finance costs	**25**	**32**

2.1 (d) Write-down of assets

	2026 $'000	2025 $'000
Write-down of assets – disposals	2	-
Total write-down of assets costs	**2**	**-**

2.2 Own source revenue

2.2 (a) Revenue

	2026 $'000	2025 $'000
Sales of goods	-	-
Rendering of services	17,976	18,126
Total revenue	**17,976**	**18,126**

Disaggregation of revenue — major product / service line:

	2026 $'000	2025 $'000
Operating contributions – state and territory Governments	17,224	16,617
Funded projects	752	1,509
Total	**17,976**	**18,126**

Disaggregation of revenue — type of customer:

	2026 $'000	2025 $'000
Australian Commonwealth entities	750	1,500
State and territory governments	17,224	16,617
Non-government entities	2	9
Total	**17,976**	**18,126**

2.2 (b) Interest revenue

	2026 $'000	2025 $'000
Interest revenue: term deposits and bank accounts	302	593
Total interest revenue	**302**	**593**

Accounting policy (revenue from the jurisdictions and government): the principal activities of ACARA are detailed in the Objectives of the entity (Note 1.1). ACARA receives funding from the Commonwealth, states and territories to support its operations and the delivery of specific projects.

Funding arrangements are assessed to determine whether they are accounted for under AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*.

Operational funding supports ACARA's general activities and does not contain sufficiently specific performance obligations. Revenue is recognised when ACARA obtains control of the funding.

Project funding is provided for specified activities or projects. Where the funding arrangement does not contain sufficiently specific performance obligations, revenue is recognised when ACARA obtains control of the funding. Where sufficiently specific performance obligations exist, revenue is recognised as those obligations are satisfied.

3. Financial position

3.1 Financial assets

3.1 (a) Cash and cash equivalents

	2026 $'000	2025 $'000
Cash on hand or on deposit	8,777	11,976
Total cash and cash equivalents	**8,777**	**11,976**

3.1 (b) Trade and other receivables

	2026 $'000	2025 $'000
Receivables for goods and services	750	2
Payroll tax receivable	-	1,721
GST receivable	302	293
Total trade and other receivables	**1,052**	**2,016**

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

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 2026 (2025: $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.

3.2 Non-financial assets

3.2 (a) Reconciliation of opening and closing balances of plant and equipment, intangibles & ROU assets — 2026

	Fixtures & fittings $'000	Plant & equip. $'000	Intangibles $'000	Right-of-use $'000	Total $'000
As at 1 July 2025					
Gross book value	2,050	627	5,547	6,729	14,953
Accumulated depreciation and amortisation	(2,037)	(599)	(2,421)	(5,514)	(10,571)
Total as at 1 July 2025	**13**	**28**	**3,126**	**1,215**	**4,382**
Additions	53	10	1,252	-	1,315
Revaluation – make good provision	-	-	-	-	-
Revaluation – ROU asset	-	-	-	-	-

	Fixtures & fittings $'000	Plant & equip. $'000	Intangibles $'000	Right-of-use $'000	Total $'000
Other movements of ROU assets (Sydney lease)	11	-	-	844	855
Disposals – costs	(1,466)	(307)	-	-	(1,773)
Disposals – accum. depreciation	1,466	305	-	-	1,771
Depreciation and amortisation	(13)	(24)	(982)	-	(1,019)
Depreciation on right-of-use assets	-	-	-	(1,059)	(1,059)
Total as at 30 June 2026	**64**	**12**	**3,396**	**1,000**	**4,472**

Intangibles, leased ROU assets, recognition threshold and depreciation

ACARA has internally generated intangible assets relating to its ICT platforms. Research costs are expensed as incurred and development costs are capitalised when the recognition criteria are met. Intangible assets are amortised over their estimated useful lives, which are reviewed annually.

In June 2025, the useful life of the Custom Search function on the MySchool platform was reduced from 7 years to 2 years, reflected in an impairment charge of $82,328. Following a review in February 2026, ACARA concluded that the original 7-year useful life remained appropriate, with this assessment reflected in the asset's future amortisation profile.

During the year, ACARA developed the new My School platform, with development costs of $1.252 million capitalised. The platform became available for use in December 2025 and is being amortised over its estimated useful life of 7 years. The My School platform replaced the legacy Umbraco platform, which is now obsolete.

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount and 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 that date. Following initial application, right-of-use assets are assessed at each reporting date for indicators of impairment, with an impairment loss recognised where identified. Lease ROU assets continue to be measured at cost less accumulated depreciation and accumulated impairment losses after initial recognition.

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 is expensed in the year of acquisition (other than where it forms part of a group of similar items which are significant in total).

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

Asset class	2026	2025
Fixtures and fittings	4 years	4 years
Plant and equipment	3 years	3 years
Right-of-use assets	Life of lease	Life of lease

3.2 (b) Other non-financial assets

	2026 $'000	2025 $'000
Prepaid expenses	1,026	633
Deposit bond	10	11
Total other non-financial assets	**1,036**	**644**

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

Impairment

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment existed, the asset's recoverable amount was estimated, and an impairment adjustment made if the asset's recoverable amount was 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 2026.

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 it, its value in use is taken to be its depreciated replacement cost.

3.3 Payables

3.3 (a) Suppliers

	2026 $'000	2025 $'000
Trade creditors and accruals – no more than 12 months	3,590	3,750
Total suppliers	**3,590**	**3,750**

Settlement is usually made net 30 days.

3.3 (b) Other payables

	2026 $'000	2025 $'000
Salaries and wages	-	480
Superannuation	-	55
Payroll tax	64	40
Total other payables	**64**	**575**

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.

3.4 Leases

	2026 $'000	2025 $'000
Lease liability – Sydney	853	1,150
Lease liability – Perth	208	327
Total leases	**1,061**	**1,477**

Total cash outflow for leases for the year ended 30 June 2026 was $1,383k (2025: $1,031k).

Maturity analysis	$'000
Within 1 year	658
Between 1 to 5 years	445
More than 5 years	-
Total leases	**1,103**

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 that are unpaid at the commencement date, discounted using the interest rate implicit in the lease, if readily determinable, or the entity's incremental borrowing rate.

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

ACARA currently has 2 agreements (2025: one agreement) for the leasing of premises that include 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.

3.5 Make good provision

Provision for restoration	Total $'000
Total as at 1 July 2025	484
Additional provision made	18
Amounts used	(379)
Amounts reversed	(99)
Present value entry for current year	11
Total as at 30 June 2026	**35**

4. People and relationships

4.1 Employee provisions

	2026 $'000	2025 $'000
Leave – not more than 12 months	2,995	2,656
Leave – more than 12 months	1,222	1,175
Total employee provisions	**4,217**	**3,831**

Employee benefits accounting policy — leave

Liabilities for short-term employee benefits and termination benefits expected within 12 months of the end of the reporting period are measured at their nominal amounts.

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 apply 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 10-year Treasury bond rate. The estimate of the present value of the liability reflects the attrition rates and pay increases through promotion and inflation.

ACARA has accepted employee benefit liabilities from other departments on commencement of employment of transferred employees.

4.2 Key management personnel

Board Members

Name	Position	Term as KMP
Mr Derek Scott	Board Chair	Full year
Professor Leslie Loble AM	Deputy Chair, Chair of Audit, Risk and Finance Committee	Full year
Mr Allan Blagaich	Board Member	Part year – ceased August 2025
Mr Andrew Smith*	Board Member	Part year – appointed January 2026
Ms Anne Dunstan	Board Member	Part year – appointed October 2025
Professor Elizabeth Labone	Board Member	Part year – appointed October 2025
Ms Jane Simmons PSM	Board Member	Full year
Ms Susan (Jayne) Heath	Board Member	Full year

Name	Position	Term as KMP
Ms Jennifer Gale PSM	Board Member	Full year
Ms Juanita Healy*	Board Member	Full year
Ms Kerry Hudson*	Board Member	Part year – ceased June 2026
Mr Paul Martin*	Board Member	Part year – ceased Sept 2025, re-appointed March 2026
Ms Sharon Schimming*	Board Member	Full year
Ms Susan French PSM*	Board Member	Full year

** Board members who are not remunerated*

Executives

Name	Position	Term as KMP
Mr Stephen Gniel	Chief Executive Officer, ACARA	Full year*
Mr Farooq Mulla	Executive Director, Communications and Strategic Relations	Full year
Ms Kathryn Tully	Executive Director, Curriculum	Full year*
Ms Kim Vernon	Executive Director, Curriculum (acting)	Part year – appointed May 2026
Mr Thomas Begeng	Executive Director, Corporate Services	Part year – ceased April 2026
Ms Anna-Marie Stella	Executive Director, Corporate Services	Part year – appointed March 2026
Mr Russell Dyer	Executive Director, Assessment and Reporting / CEO (acting)	Full year* / Part year – appointed Oct 2025
Ms Sue Noble	Executive Director, Assessment and Reporting (acting)	Part year – appointed August 2025
Ms Anna Cohen	Executive Director, Assessment and Reporting (acting)	Part year – appointed April 2026

** Except for acting periods listed*

Key management personnel are those persons who have 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.

Key management personnel remuneration expense for the reporting period:

	2026 $'000	2025 $'000
Short-term employee benefits		
Board member fees / salary	1,966	1,849
Total short-term employee benefits	**1,966**	**1,849**
Post-employment benefits		
Superannuation	242	209
Total post-employment benefits	**242**	**209**
Other long-term benefits		
Long-service leave	7	40
Total other long-term benefits	**7**	**40**
Termination benefits	-	-
Total key management personnel remuneration expenses	**2,215**	**2,098**

Policies and procedures for setting remuneration

Position	Instrument / Basis for remuneration determination
ACARA Board Chair; Deputy Chair; Board Members	Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2025.
ACARA CEO	Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2025.
ACARA Executives	ACARA executives are appointed on independent contracts. ACARA has detailed position descriptions for all positions, including ACARA's executive. Positions are evaluated using a structured, point-factor methodology to determine the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position requires. Executive appointments may be 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.

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 for Education and other benefits are set by the Remuneration Tribunal and are not paid by ACARA.

Average key management personnel remuneration

ACARA key management personnel remuneration for 2025–26 (9 Board members and 9 Executives, remunerated KMP only)

Remuneration band	No. of KMP	Avg base salary ($)	Avg super ($)	Avg LSL ($)	Avg termination ($)	Total avg remuneration ($)
$0 – $250,000	14	42,989	4,848	(2,689)	-	45,148
$250,001 – $350,000	1	297,289	33,428	13,622	-	344,339
$350,001 – $450,000	2	315,228	37,820	12,777	-	365,826
$450,001 – $550,000	1	435,951	65,836	5,081	-	506,867

ACARA Key Management Personnel Remuneration for 2024-25 (11 Board Members and 10 Executives, remunerated KMP only)

Remuneration band	No. of KMP	Avg base salary ($)	Avg super ($)	Avg LSL ($)	Avg termination ($)	Total avg 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

Note: the negative long service leave balance represents a reduction in the long service leave liability following the departure of key management personnel.

1. ACARA did not pay any bonuses or any short- or long-term other benefits and allowances during the 2025–26 year.

2. Some of ACARA's Board members do not receive remuneration for ACARA Board duty; in some cases this is due to legislative provisions, and in other cases it is based on an individual decision regarding the effect of their employer's policies.

4.3 Related party disclosures

Details of companies and government agencies that ACARA has engaged for services and with which ACARA directors are associated:

	2026 $'000	2025 $'000
Western Australia School Curriculum and Standards Authority	-	2
NSW Education Standards Authority	-	11
NSW Department of Education	9	93
Victorian Curriculum and Assessment Authority	15	-
Department of Education Qld	189	142
Department for Education, Children and Young People Tas	3	-
Queensland Curriculum and Assessment Authority	-	4
Next Sense (Royal Institute for Deaf and Blind Children)	85	-
Total	**301**	**252**

Prior year comparison commentary

1. Queensland Department of Education is higher in FY26 due to timing in expenditure.
2. NSW Department of Education provided secondment for only part of FY26, versus full year in FY25.
3. Victorian Curriculum and Assessment Authority provided a secondee in late FY26.

Transactions with directors, key management personnel or their related entities: 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's-length principles. Members are excluded from discussions on matters in which they may have a conflict of interest.

5. Managing uncertainties

5.1 Contingent assets and liabilities

There are no contingent assets or liabilities as at 30 June 2026 (30 June 2025: nil).

6. Financial instruments

Financial assets, at amortised cost

	2026 $'000	2025 $'000
Bank	3,277	3,976
Term deposits	5,500	8,000
Accrued revenue	27	50
Trade debtors	750	2
Total financial assets at amortised cost	**9,554**	**12,028**

Financial liabilities

	2026 $'000	2025 $'000
Suppliers	3,590	3,750
Total financial liabilities	**3,590**	**3,750**

Net gains on financial assets at amortised cost

	2026 $'000	2025 $'000
Interest revenue	302	593
Net gains on financial assets at amortised cost	**302**	**593**

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, and financial assets measured at amortised cost. The classification depends 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 are 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 must meet 2 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.

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, which always measures the loss allowance as the amount equal to 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, 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). Financial liabilities are classified as either financial liabilities “at fair value through profit or loss”, or other financial liabilities, and are recognised and derecognised upon “trade date”.

7. Current/Non-current distinction for assets and liabilities

Assets expected to be recovered in:

	2026 $'000	2025 $'000
No more than 12 months		
Cash and cash equivalents	8,777	11,976
Trade and other receivables	1,052	2,016
Accrued revenue	27	50
Other non-financial assets	1,036	644
Total no more than 12 months	**10,892**	**14,686**
More than 12 months		
Fixtures and fittings	64	13
Plant and equipment	12	28
Intangibles	3,396	3,126
Right-of-use assets	1,000	1,215
Total more than 12 months	**4,472**	**4,382**
Total assets	**15,364**	**19,068**

Liabilities expected to be settled in:

	2026 $'000	2025 $'000
No more than 12 months		
Suppliers	3,590	3,750
Leases	629	1,178
Make-good provision	24	-
Employee provisions	2,995	2,656
Other payables	64	575
Total no more than 12 months	**7,303**	**8,159**
More than 12 months		
Leases	432	299
Make-good provision	11	484
Employee provisions	1,222	1,175
Total more than 12 months	**1,665**	**1,958**
Total liabilities	**8,968**	**10,117**

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	*Contents of annual report*		
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 memberof 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 undersection 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



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