

Annual Report 2022-23







Acknowledgement of Country

The NSW Education Standards Authority (NESA) acknowledges the Gadigal people of the Eora Nation upon whose Country our Sydney Central Business District office is located.

We would also like to extend that acknowledgement to all Cultural Custodians of Country throughout New South Wales. We pay respect to Elders past and present.

We recognise the continuing cultural, spiritual, and educational practices of Aboriginal Peoples as the world's oldest living cultures which have the longest continuous education system in the world.

NESA acknowledges the role communities play in the education of Aboriginal and Torres Strait Islander students and children and the enormous ongoing contribution made by Elders.

NESA acknowledges the deep connections Aboriginal and Torres Strait Islander Peoples have with Lands, Waters and Sky and the ongoing commitment to Country. This knowledge ensures the continuation, connection and caring for Country. We value and promote respect for Aboriginal and Torres Strait Islander knowledges, languages, and cultures as fundamental to our positive shared futures.

Our commitment is to work in partnership with Aboriginal and Torres Strait Islander Peoples, Aboriginal communities, and key stakeholders to ensure a genuine engagement for Aboriginal and Torres Strait Islander Peoples privileges their voices. This includes ensuring that policies, actions, and strategies are developed in a respectful and collaborative way across NESA's statutory responsibilities for curriculum, teaching, assessment, and school standards in NSW.

NESA understands that the past invasion and colonisation still affect Aboriginal and Torres Strait Islander communities today. Our goal is to promote understanding, equality, and better opportunities for these students. We want to change the way education works in NSW so that all students can learn about Aboriginal and Torres Strait Islander histories and cultures. This will help Aboriginal and Torres Strait Islander students and children achieve their educational goals.

Letter of submission to the Minister

The Hon P A Car MP
Member for Londonderry
Deputy Premier, Minister for Education and Early Learning, Minister for
Western Sydney, and Minister for Skills, TAFE and Tertiary Education

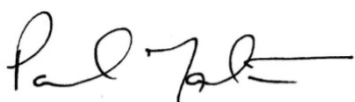
Parliament House
Macquarie Street
Sydney NSW 2000

Dear Deputy Premier

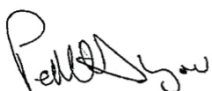
We proudly present the NSW Education Standards Authority (NESA) annual report for the year ending 30 June 2023, so you may present it to the NSW Parliament.

The report outlines NESA's operations and achievements from the 2022–23 financial year. It has been prepared in accordance with the Government Sector Finance Act 2018 (GSF Act) and the Annual Reporting Requirements Treasury Policy and Guidelines (TPG23-10).

The audited financial statements of NESA for the financial year ended 30 June 2023 are also included.



Paul Martin
Chief Executive Officer
NSW Education Standards Authority
31 October 2023



Professor Peter Shergold AC
Chairperson
Governing Board of the NSW Education Standards Authority
31 October 2023

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Chairperson's message



Professor Peter Shergold AC
Chairperson
Governing Board of the NSW
Education Standards Authority

I am pleased to present the annual report for the NSW Education Standards Authority (NESA) 2022–23 financial year.

We successfully delivered the 2022 Higher School Certificate (HSC), a massive operation across the state. With the NESA Board overseeing the quality of the HSC, combined with the hard work and dedication of all representatives, committees, and NESA staff, we can all be proud of this year's HSC success. We published additional 2022 HSC participation and performance data in 2023, providing greater visibility and public accountability. It was also a chance to celebrate the success of NSW students with their diverse interests, enthusiasms and abilities.

The Teacher Accreditation Reforms we delivered this year significantly benefit the sector. We streamlined our processes so that there is less administration for teachers and schools. This included making NESA the sole accreditation decision maker. Importantly, this created a consistent accreditation process across all sectors and early childhood services for the first time, simplifying the experience for teachers and schools. We also combined all our teacher accreditation policies into one NSW Teacher Accreditation Manual so that schools and teachers can find what they need easily.

We continued to deliver on the Curriculum Reform Program throughout 2022–23. We released 11 new syllabuses ranging from Kindergarten through to Year 12. We also improved Stage 6 course overviews and worked to clarify Assessment, Certification and Examination (ACE) rules. We worked with the Joint ATAR Reform Advisory Committee to abolish Category A and B HSC courses so more courses can contribute to a student's ATAR from 2025. To inform our work, we engaged directly and regularly with hundreds of teachers and schools through the Teacher Expert Networks (TENs). We heard from thousands of students, teachers, parents and community members through various engagement methods. In May 2023, the Deputy Premier extended our Curriculum Reform delivery timeline to achieve

better learning outcomes for NSW students. Teachers, who are already working under great pressure, will now have more time to consult and implement syllabuses in schools.

To ensure the NESA Board structure continues to be fit-for-purpose and is operating effectively to meet the needs of the people of NSW, we commissioned an independent evaluation. The final report and recommendations were presented to the NESA Board in December 2022. To further strengthen Board governance, we will implement the recommendations and embed the learnings into ongoing practice. I look forward to continuing this work with the Board.

I thank my colleagues on the NESA Board and its Committees for their work and achievements throughout the year. I also thank the NESA CEO and staff, for their continued hard work and professionalism in delivering our important work. Finally, I extend my deep appreciation to all teachers and staff who work tirelessly in our schools and early childhood services to bring education to every child and young person in NSW.

A handwritten signature in black ink, appearing to read 'Peter Shergold'.

Professor Peter Shergold AC
Chairperson
Governing Board of the NSW Education Standards
Authority

Chief Executive Officer's message



Paul Martin
Chief Executive Officer
NSW Education Standards
Authority

I proudly present the NSW Education Standards Authority (NESA) 2022–23 annual report. This year we continued to deliver on our core responsibilities, while also delivering significant reforms and supporting students and teachers in challenging circumstances.

In August 2022, I toured flood-affected regions across NSW and met with local schools. I saw first-hand the impacts on schools, teachers, students and their communities as they grappled with distress, displacement, damaged buildings, lost belongings and shattered routines. We provided support to 30 schools with concessions for impacted students, packages to support teachers, focus sessions for students, and date extensions. Thank you to these communities for sharing your experiences, and to the NESA staff supporting them.

From trials to triumphs, we also celebrated exceptional student achievement with a variety of events. We reformed syllabuses, school regulation and teacher accreditation processes to benefit students, teachers and schools. We implemented early childhood communities of practice, supported Highly Accomplished and Lead Teacher (HALT) accreditation, and continued our focus on Aboriginal Education. We supported schools with NAPLAN changes and successfully delivered the 2022 HSC with support and provisions for students that needed them. Alongside Curriculum Reform projects, we also launched new Stage 6 language syllabuses, introduced new vocational education and training (VET) syllabuses, and contributed to the Australian Curriculum Implementation Project. We improved our support for schools, and home schooling, and provided professional development for teachers.

I am also proud of our contributions to national forums including Australasian Curriculum, Assessment and Certification Authorities (ACACA), the Australian Curriculum, Assessment and Reporting Authority (ACARA), the Australian Education Senior Officials Committee (AESOC), the Australian Institute for Teaching and School Leadership (AITSL), Australasian Teacher

Regulatory Authorities (ATRA), Education Ministers Meetings, the Joint ATAR Reform Advisory Committee, and the Schools Policy Group (SPG). We contributed to discussions about NAPLAN, the Australian Curriculum, the National School Reform Agreement, initial teacher education and the Teacher Education Expert Panel, the National Teacher Workforce Action Plan, and VET. We value the opportunity to contribute to national education discussions and initiatives.

Cyber and information security management was a focus throughout the year, increasing our investment in cyber and information security practices, tools and processes. We also completed a thorough risk analysis and presented this to our Audit and Risk Committee.

I thank the NESA Board, my executive team, and my NESA colleagues for the dedication and expertise they contribute to providing NSW students with a world-class education.

Finally, thank you to the NSW education community for your professionalism and commitment to education in NSW. I am proud of what we have achieved together with consultation and collaboration across our education community.

A handwritten signature in black ink, appearing to read 'Paul Martin', with a long horizontal flourish extending to the right.

Paul Martin
Chief Executive Officer
NSW Education Standards Authority

Overview



1

The agency

The NSW Education Standards Authority (NESA) was established on 1 January 2017 as an independent statutory authority under the *Education Standards Authority Act 2013* (the NESA Act). We are a NSW Public Service staff agency established under Schedule 1 Part 3 of the *Government Sector Employment Act 2013*.

NESA reports to an independent Board, and is a portfolio responsibility of the NSW Minister for Education and Early Learning.

Aims and objectives

We work with the NSW community to drive improvements in student achievement. We set syllabuses, assessment and teaching and school standards for all schools in NSW. At the heart of what we do is making sure all children and young people in NSW leave school ready to take advantage of life's opportunities, as well as to rise to the inevitable challenges. We achieve this by supporting the school sectors to deliver the best possible outcomes for students through high-quality syllabuses, assessment, teaching standards and school environments.

The principal objectives laid down in our founding legislation are to:

- provide strategic leadership in improving standards of school education
- promote an evidence-based approach in improving standards of school education
- ensure the school curriculum, forms of assessment, regulatory standards for schools and teaching quality and professional standards are all developed, applied and monitored in a way that improves student learning while maintaining flexibility across the entire school education and teaching sector.

The role of NESA is unique by national and international standards in that NESA brings together teaching standards, curriculum, assessment, and school regulation under a single umbrella education authority. This allows consistency, cohesion and alignment across these elements, provides a higher level of accountability, and we can apply knowledge, skills, expertise and data across these areas, delivering higher quality outputs, and greater efficiency for the people of NSW.

Charter

Our Charter sets out our aim: to enable all children and young people to fulfil their potential through a high-quality education that is characterised by equity and excellence, equips them to become successful learners, confident and creative individuals, and active and informed citizens, and nurtures development of the whole person, preparing students for meaningful work and living lives they have reason to value.

The Charter describes our approach to improving student learning, and how we work in partnership with students, parents, teachers, and other stakeholders to collaborate and bring expertise together. It makes clear the importance of evidence-based standards and teacher judgement across the teaching profession, and sets out the Values and Principles that underpin our work.

The Charter was prepared by the NESA Board in May 2017 and approved by the Minister, in line with the requirement for a Charter under the NESA Act.

Key functions

The NESAs Act ([Education Standards Authority Act 2013](#)), the [Education Act 1990](#) and the [Teacher Accreditation Act 2004](#) outline NESAs functions and responsibilities. Collectively, these acts constitute the NSW 'education and teaching legislation' and lay out the NESAs functions relating to curriculum, school registration, teacher accreditation, examinations and assessment.

Curriculum and Assessment

- Develop curriculum and curriculum support materials that articulate NSW educational standards at each stage of learning from Kindergarten to Year 12
- Develop high quality resources and provide expert guidance and support for teachers undertaking assessment of the educational standards of NSW students from Kindergarten to Year 12 and Credentials
- Develop and deliver Higher School Certificate (HSC) examinations and award the HSC to eligible students
- Award the Record of School Achievement (RoSA) to eligible students who leave school before completing the HSC
- Implement and administer the National Assessment Program – Literacy and Numeracy (NAPLAN) tests in NSW



Regulation of Schooling

- Develop and implement school registration processes
- Register non-government schools seeking to operate in NSW and accredit non-government schools to present candidates for the RoSA and HSC
- Provide advice to the Minister on the compliance by NSW government schools with requirements similar to those required for the registration of non-government schools
- Regulate Teacher Accreditation Authorities for non-government schools and early childhood education centres until 29 November 2022
- Approve schools to deliver courses to overseas students
- Administer the home-schooling program under delegation from the Minister

Teaching Standards

- Implement and oversee teacher accreditation and accredit NSW teachers against professional teaching standards, which includes the whole-of-career Australian Professional Standards for Teachers (the Standards)
- Oversee the quality of Initial Teacher Education programs offered by providers in line with the national Standards and Procedures and additional NSW-specific requirements
- Approve professional learning courses for teachers against the professional teaching standards.

NSW Aboriginal Education Consultative Group (AECG)

- NESAs provides corporate services to support the NSW Aboriginal Education Consultative Group Inc.

Australian Music Examinations Board (AMEB) NSW

- NESAs provides corporate services to support the Australian Music Examinations Board (AMEB) NSW.

Further information about [what we do](#) is provided on our website.

NESA Board

We have a governing Board, which sets the strategic direction for NESA. The NESA Board provides guidance about the nature of the activities we undertake, as we fulfil agency functions and execute the policy directions set by the Board and the Minister.

With the Minister's approval, the NESA Board has established several Committees to provide advice and assistance to the Board and the agency, and two that perform delegated functions on behalf of the Board.

In December 2022, Mr Denis Fitzgerald, Dr Geoffrey Newcombe AM, and Dr Anne Wenham retired. Margery Evans was subsequently appointed in February 2023. The departure of Georgina Harrisson saw the NESA Board with 10 members at 30 June 2023.

Further [bibliographical information about each Board member](#) can be found on the NESA website.

Table 1 Members of the NESA Board and their qualifications as at 30 June 2023

Board member	Qualification
Professor Peter Shergold AC (Chairperson)	BA, MA, PhD, Hon. Litt.D., UNSW
Katherine Grace (Deputy Chairperson)	BA(Hons), LLB(Hons), MPP
Jenny Allum	BSc, GDipEd, MA, DLitt
Margery Evans (appointed February 2023)	DipTeach, BEd, MEd(Hons)
Denis Fitzgerald (until December 2022)	BA(Hons), DipEd
Georgina Harrisson (until April 2023)	BSc
Gary Johnson	BA, Dip Ed
Christine Legg	BEd(EC), DipT(ECE)
Paul Martin	BA(Hons), DipEd
Dallas McInerney	BA, LLB, MPP
Dr Geoffrey Newcombe AM (until December 2022)	BSc, DipEd, MEdAdmin, PhD, GAICD
Nathan Towney	BTeach, BHlthPhyEd
Dr Anne Wenham (until December 2022)	BA, DipEd, MEd, PhD, MTheo
Veronica Yewdall	BEd, DipTeach



Professor Peter Shergold AC
BA, MA, PhD, Hon. Litt.D



Katherine Grace
BA(Hons), LLB(Hons), MPP



Jenny Allum
BSc, GDipEd, MA, DLitt



Margery Evans
DipTeach, BEd, MEd(Hons)



Denis Fitzgerald
BA(Hons), DipEd



Georgina Harrisson
BSc



Gary Johnson
BA, DipEd



Christine Legg
BEd(EC), DipT(ECE)



Paul Martin
BA(Hons), DipEd



Dallas McInerney
BA, LLB, MPP



Dr Geoffrey Newcombe AM
BSc, DipEd, MEdAdmin, PhD, GAICD



Nathan Towney
BTeach, BHIthPhyEd



Dr Anne Wenham
BA, DipEd, MEd, PhD, MTheo



Veronica Yewdall
BEd, DipTeach

Our Leadership Team

Our senior management team, led by the Chief Executive Officer, is responsible for NESA's day-to-day operations. The Chief Executive Officer is supported by the Deputy Chief Executive Officer, Executive Directors and Directors to achieve our goals. Our Executive structure as of 30 June 2023 is shown in Figure 1.

Figure 1 NSW Education Standards Authority organisational structure (at 30 June 2023)

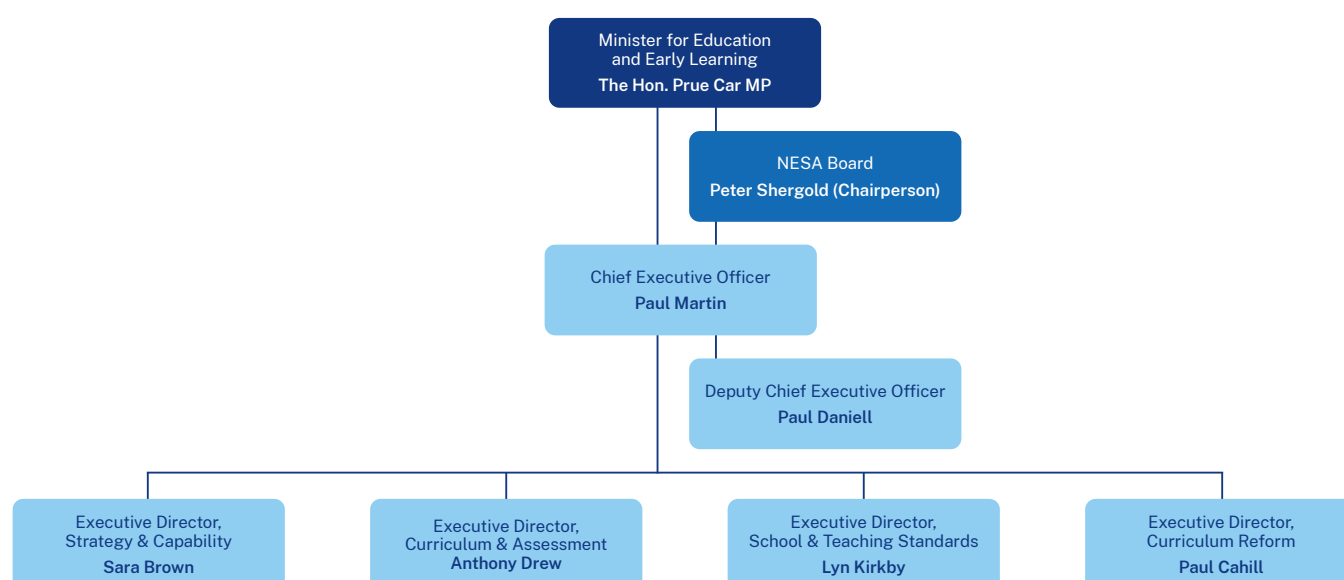


Table 2 Members of the NESA Executive and their qualifications as at 30 June 2023

Name	Position	Qualifications
Paul Martin	Chief Executive Officer	BA(Hons), DipEd
Paul Daniell	Deputy Chief Executive Officer	BA, PGDipArts, MSc
Sara Brown	Executive Director, Strategy and Capability	BA, MCommEc, EMBA, GAICD
Anthony Drew	Executive Director, Curriculum and Assessment	BEd, BComm
Lyn Kirkby	Executive Director, School and Teaching Standards	BA, DipEd, MEd(Lead)
Dr Paul Cahill	Executive Director, Curriculum Reform	EdD, MEd (leadership), BTh, Grad Dip Ed, Assoc Dip Arts

Strategy



2



Delivering on the Minister's Statement of Expectations

The Minister can issue an annual Statement of Expectations which outlines the priorities for the NESA Board under Section 10 of the *Education Standards Authority Act (2013)*.

In July 2022, the then-Minister for Education and Early Learning, the Hon. Sarah Mitchell, issued a Statement of Expectations outlining 5 key objectives for the NESA Board for 2022–23. That Statement of Expectations identified 5 over-arching priorities for the Board:

1. Provide **strategic leadership** and promote an evidence-based approach in improving standards of school education, while maintaining flexibility across the entire school education and teaching sector.
2. Ensure that **teaching quality and professional standards** are developed, applied and monitored in a way that improves student learning.
3. Ensure that the **NSW school curriculum** is developed, applied, and monitored in a way that improves student learning.
4. Ensure that **forms of assessment** are improved, applied, and monitored in a way that improves student learning.
5. Ensure that **regulatory standards for schools** are improved, applied, and monitored in a way that improves student learning.

Our achievements against these priorities are addressed throughout this Report.

The Statement of Expectations also outlined 11 specific priority deliverables.

Priority 1 – improve outcomes for Aboriginal people and communities

Since 2015, we improved the representation of Aboriginal and Torres Strait Islander histories and cultures in the content of more than 60 new or amended syllabuses. This work will continue through the curriculum reform process.

All teacher education graduates in NSW must now complete a dedicated unit in Aboriginal education as part of their degree through our revised Professional Development Policy.

We are also reviewing our 'Commitment to Aboriginal Education' and its underpinning actions that will be developed in partnership with community, and we will continue to collaborate with the NSW Department of Education on 'Closing the Gap' targets.

Priority 2 – Action recommendations of the Quality Initial Teacher Education (ITE) Review

We continued to work closely with all school sectors, ITE providers, and major stakeholders to identify broader implications of this review, and implement reforms including innovative teaching degrees for career-changers.

The establishment of a Teacher Education Expert Panel (TEEP), chaired by Professor Mark Scott, was one of the recommendations in the Australian Government's Report on the Quality of Initial Teacher Education Review (QITE).

The work of TEEP forms one of the major actions within the National Teacher Workforce Action Plan, which describes a range of national actions that aim to:

- attract high-quality, diverse candidates into initial teacher education
- ensure their preparation is evidence-based and practical and
- support early years teachers.

TEEP released a Discussion Paper on 23 March 2023 which outlined several areas of reform including:

- strengthening initial teacher education programs
- drawing a stronger link between performance and funding of initial teacher education
- improving practical teaching experience, and
- enhancing postgraduate teacher education for mid-career entrants.

We contributed to a NSW Education Cluster response and also an Australasian Teacher Regulatory Authorities' (ATRA) response. While our input to both submissions expressed support for the further reforms described in the Discussion Paper, we advocated for the centrality of teacher regulatory authorities in any national reforms; improved Federal funding of any new ITE demands; and flexibility in the delivery of current 2 year Master of Teaching programs for career-changers and the embedding of employment-based arrangements (using the NSW conditional accreditation provisions).

We will commence extensive collaboration with Australian Institute for Teaching and School Leadership (AITSL), ATRA, ITE Providers and school sectors in the second half of 2023 to implement the TEEP recommendations, which will be in place by the end of 2025.

Priority 3 – Reviewing NESA’s corporate governance

We commissioned an independent evaluation to ensure the Board’s structure continues to be fit-for-purpose. This evaluation was to identify potential areas for improvement in governance and operational effectiveness, and to ensure the Board continues to meet the expectations for which it was established now, and into the future.

A final report and recommendations were presented to the NESA Board in December 2022. We have embarked on a program to implement the recommendations and embed the learnings of the evaluation into ongoing practice and expectations for further improvement.

Priority 4 – Reducing accreditation burden for schools and teachers

We continued to simplify accreditation requirements so schools/services and teachers can focus on teaching and student/child outcomes instead of administrative tasks associated with accreditation.

In response to the teacher workforce shortage, we implemented a faster, streamlined accreditation process for retired teachers wanting to return to teaching. A team of staff support this cohort of teachers, who previously taught in NSW but were not previously accredited. Under the streamlined process, these retired teachers are accredited at Proficient Teacher once they meet application requirements in recognition of previous teaching experience.

Priority 5 – Develop options for senior secondary reform in collaboration with the Department of Education, TAFE NSW, Catholic Schools NSW, and Association of Independent Schools NSW

We are committed to supporting students throughout their schooling, from Kindergarten through to Years 11 and 12, and beyond.

We are committed to developing stronger pathways from high school to future careers by:

- working with universities to abolish the current system of classifying Higher School Certificate (HSC) courses as Category A or Category B so more vocational courses can contribute to a student’s ATAR from 2025
- working with the Department of Education in developing a learner profile to showcase a student’s extra-curricular achievements
- developing clearer Stage 6 syllabus course overviews that help students connect their senior secondary studies with post-school pathways, including information about linkages between subjects and related industries for further study, training or work opportunities.

Priority 6 – Report on the NESA’s response to COVID-19 and identify long term improvements

We will continue to support schools by monitoring and addressing urgent and emerging COVID-19 pandemic issues, and reflecting on how we can continue to support students, teachers and schools moving forward.

Based on our learning during the COVID-19 pandemic, on 1 July 2022 we expanded the scope of the NESA COVID-19 Response Committee to establish NESA’s Continuity of Education (CoE) Committee.

The CoE Committee addressed the impact caused by other crisis events beyond COVID-19 such as natural disasters, and ensured NESA is equipped to manage new and existing issues facing students in NSW.

The CoE Committee met once during this reporting period and was not renewed in May 2023. Should an issue emerge that requires further attention, the CoE Committee can be re-established with approval by the Minister.

Priority 7 – Deliver an evidence-informed policy statement on public access and reporting on outcome data in NSW

Each year, we publish the HSC Merit Lists to celebrate the outstanding achievements of individual students. The media and stakeholders show great interest in NESA’s HSC data publication.

In collaboration with the school sectors, we developed a prototype for additional 2022 HSC participation and performance data with a set of key messages that was published in June 2023. Work is underway to develop options for additional publication of data relating to the 2023 HSC.

Priority 8 – Progress planning for future HSC online delivery

We continue to plan transitioning HSC exams to a digital format. Preparations continue for Enterprise Computing and Software Engineering, which will be examined online in 2025.

Priority 9 – Review the scaling of the International Baccalaureate (IB) and HSC making systems towards the ATAR

We are responsible for the development and conduct of the HSC exams and the HSC credential, while the University Admissions Centre (UAC) determines how the ATAR for the HSC and the UAC rank for the IB is calculated, and what is included within the calculations. We are aware of issues on the comparability of the

HSC and IB, and continue to advocate for an equitable outcome in NSW, working with UAC to address these concerns.

From 2023 UAC has made changes to how they calculate the ATAR for students completing the IB. The change has provided more gradations for IB students on the same score and a more accurate mapping of their score to a Combined Rank.

Priority 10 – Finalise school regulation reforms

We made several changes to the registration and accreditation requirements for non-government schools in 2022. These changes emphasise individual school and system responsibility for their own assurance processes for meeting the registration and accreditation requirements of the *Education Act 1990*.

We maintain independent oversight and have legislative responsibility to advise and make recommendations to the Minister on the registration of schools, but the emphasis is on individual school and system responsibility.

We are working towards refining processes to reduce compliance and administrative burden and provide educative support resources and tools for schools.

Priority 11 – Improve data systems and governance process to improve cross-sector data-sharing capabilities.

In 2023 we published additional HSC participation and performance data. In addition to HSC course participation and performance band distribution, we also included data about VET achievement, student demographics and showcase achievement. The data report prototype, principles for publication and key messages were developed in consultation with the sector representatives.

We have state-wide and national assessment data sharing agreements for NAPLAN and the HSC exam results with all school sectors via Authorities Online.

The Results Analysis Package (RAP) is available to all schools via a subscription to Schools Online, enabling schools to analyse their HSC and Minimum Standards data to improve teaching and learning.

We continue to work with education industry partners to define requirements, practices and processes to facilitate secure data storage and sharing with appropriate governance.

Teacher accreditation reform program

Our Teacher Accreditation (TA) Reform Program improves the teacher accreditation scheme and strengthens accreditation processes to better support teachers, better protect children and improve national consistency.

We held over 70 consultation sessions with key stakeholder groups to inform, refine, and support the TA Reform Program. Feedback was received from school sectors and early childhood services, teachers, employers, unions, and education representative groups. We continue to engage with our stakeholders and are measuring the success of the TA reforms, with regular discussion and monthly reporting with key education stakeholders.

Improving teacher accreditation processes

On 29 November 2022, NESA replaced Teacher Accreditation Authorities to be the sole decision maker for teacher accreditation decisions at all levels in NSW, ensuring a consistent accreditation process for the first time.

This change was a result of the amendments to the *Teacher Accreditation Act 2004* in 2021. It also gave NESA an opportunity to further streamline the teacher accreditation process and strengthen support provided to teachers, Accreditation Supervisors and principals/service directors.

The NSW Teacher Accreditation Manual (TA Manual) was published in October 2022. The TA Manual replaced all previous teacher accreditation policies, complemented by a suite of user-based procedures to make accreditation requirements clear to teachers, Accreditation Supervisors and principals/service directors. Early childhood teachers will fully transition to the TA Manual requirements during 2023.

Changes under the TA reform program

After legislative changes to the *Teacher Accreditation Act, 2004* (TA Act), we are implementing reforms in stages across 2022 and 2023 to enable teachers to adopt changes gradually.

Under the TA Reform Program, we have:

- integrated our existing teacher accreditation policies and new teacher accreditation reforms into one NSW Teacher Accreditation Manual, making it easier for teachers to access and navigate NESA processes
- strengthened and streamlined accreditation processes to reduce administrative burden and unnecessary compliance practices and streamlined the WWCC verification process
- replaced the supervisor report with a declaration about a teacher's practice for teachers working towards Proficient Teacher accreditation
- supported a more seamless transition into the teacher workforce by removing the 12-month restriction on moving from conditional to provisional accreditation
- updated our accreditation procedures and resources to further clarify accreditation processes
- created an [online orientation course](#) to support teachers seeking Proficient Teacher accreditation, and a separate course for those who support these teachers

- implemented a consistent accreditation process across the 3 school sectors and early childhood services for the first time, with NESA responsible for all accreditation decisions in NSW
- aligned NSW with other states and territories by publishing a Public Register of Teachers, confirming that a teacher is qualified and meets accreditation standards
- updated the *Teacher Accreditation Regulation, 2015* to align with changes to the *Teacher Accreditation Act, 2004* and reflect NESA's revised governance structure.

Reforms being implemented in the second half of 2023 include:

- removal of the requirement to log Elective Professional Development in a specific way, allowing teachers greater flexibility in managing their professional development records
- a Non-practising teacher accreditation category.

Enrolments in NESA's online courses in 2022-23

3721

Enrolments in the Proficient Teacher Orientation Course

997

Enrolments in the Accreditation Supervisor Orientation Course

687

Enrolments in the Making Consistent Proficient Teacher Accreditation Decisions

Curriculum reform program

Our curriculum reform program is delivering a new curriculum for Kindergarten to Year 12. It is the first comprehensive reform of the NSW school curriculum in 3 decades. The reform priorities are to build strong foundations for future learning, provide more time for teaching, strengthen post-school pathways and develop a new curriculum with new syllabuses focused on what is essential to know and do in the early and middle years of schooling, and key learning areas in the senior years.

On May 4 2023, the Deputy Premier and Minister for Education and Early Learning extended the delivery timeline for the curriculum reform program to ensure the best learning outcomes for NSW children. The extension gives teachers more time to consult, to familiarise themselves with the new syllabuses, and to implement them well in their schools. Throughout 2023 we continued to deliver on key priorities of the NSW Curriculum Reform Program, with more deliverables remaining under development.

Engaging with teachers through the Teacher Expert Networks (TENs)

Our Teacher Expert Network (TENs) is a professional learning network that bring together more than 200 K-12 teachers from all sectors and regions across NSW, recognising teachers as experts in implementing the curriculum. The TENs play a pivotal role in our engagement with teachers during Curriculum Reform. TENs teachers give feedback on curriculum issues, draft syllabuses and support materials, and share knowledge about Curriculum Reform in their schools, regions and sectors.

This year, there have been 90 TENs Stakeholder Engagement Activities including workshops, focus groups and meetings for Diversity of Learners TENs Networks (disability, EAL/D and GATs). TENs conferences continue to be a successful mechanism to collect feedback.



Over 190 TENs teachers attended the May 2023 TENs conference in Sydney. Attendees participated in 13 syllabus feedback workshops, 12 information sessions, 14 regional network meetings, 4 Diversity of Learner meetings and HALT workshops across 3 days. At the conference, the Deputy Premier announced the rescheduling of the Curriculum reform timeline.

The TENs program was designed to include a range of experience and backgrounds including teachers who work with Aboriginal and/or Torres Strait Islander students, students with disability, students with English as an additional language or dialect (EAL/D), and gifted and talented students (GATs). In close collaboration with the Aboriginal Education Team, 2023 saw a restructure of the TENs Aboriginal Education Network and the creation of a new sub-network - TENs who identify as Aboriginal - allowing feedback to be provided in a culturally respectful manner.

To date, the TENs have contributed to a range of reform projects including K-12 syllabus development and user-testing, the digital curriculum website, and the development of support material, some of which now appears on the digital curriculum website. Additionally, the 3 sectors have invited TENs to give presentations at key events including conferences.

308

stakeholder engagement activities since the start of the program in 2021

Survey results from May 2023 found:

TENs teachers rate the program

4.2/5

NESA staff rate the program

4.3/5

as an effective way to receive teacher feedback

Over

800

teachers supported NESA's Curriculum Reform work through the TENs program

68

teachers pursued HALT through a bespoke TENs HALT Community of Practice program

Over

530

nominations have been received to participate in focus and working groups through the TENs program

595

user-testing documents received

from over

170

teachers through the TENs program







Reforming and releasing new K-10 and 7-10 syllabuses

Throughout the year, we continued to develop and release a range of new syllabuses for the early and middle years of schooling. We worked closely with teachers and educators, and conducted rounds of consultation to develop and refine the following syllabuses:

- Aboriginal Languages K-10
- Classical Languages K-10
- Modern Languages K-10
- Computing Technology 7-10
- English 3-6
- English 7-10
- Mathematics 3-6
- Mathematics 7-10

Supporting teachers, students, and parents in their understanding of the new syllabuses is fundamental to the successful implementation of the curriculum. To accompany the release of these syllabuses, we have provided additional support materials.

For teachers, we released online professional development courses, teacher advice, scope and sequences, bibliographies, glossaries, and targeted support materials.

Parent and carer guides were also published to provide parents/guardians with an outline of the syllabus and a guide to support their child in the study of each syllabus. In addition, units of work have been published for recently reformed syllabuses: English 7-10; Mathematics 7-10; and Computing Technology 7-10. All syllabuses and additional materials are accessible on our website.

Reforming and releasing new senior syllabuses

In 2022, we released the following new senior secondary syllabuses in geography and technology:

- Enterprise Computing
- Computing Technologies Life Skills
- Software Engineering
- Geography
- Geography Life Skills

Consistent with our values of engaging diverse stakeholders, these syllabuses are informed by public consultations held in 2018 and 2019. We also considered expert advice from experienced teachers and relevant tertiary education stakeholders in the development of these syllabuses to refine content and ensure they align with the NSW Curriculum Reform and reflects the latest research. These courses will be delivered to students in schools in 2024 and will be examined in the HSC for the first time in 2025.

Learning in technology courses will prepare students for the modern digital, connected world and reflect clear pathways for students into future employment and study opportunities. Our new geography syllabuses aim to empower students to not merely acquire and process geographical understanding, but also to apply and communicate this understanding beyond the classroom, equipping students with essential skills for the future.

Between 1 July 2022 and 30 June 2023, we conducted 293 Curriculum Reform stakeholder engagement activities including:



12

Aboriginal education focus groups

12

Sector Inform sessions

21

diversity focus and reference groups

36

SeRGs (Sector Reference Groups)

38

TAGs (Technical Advisory Groups)

130

TENs focus groups, inform sessions, workshops, conference, network meetings, specialist group meetings and sector working groups



In total, we received

1,997

survey responses (for 16 draft syllabuses).

Syllabus development in preparation for community consultation

Throughout the year, we continued to develop the primary curriculum for consultation in Term 3, 2023, in line with our release schedule. For K–6 these were: the Creative Arts, Human Society and Its Environment, Personal Development Health and Physical Education, and Science and Technology syllabuses. Beyond primary syllabuses, development continued ready for upcoming consultation for a range of learning areas, including Human Society and Its Environment, Personal Development Health and Physical Education, Creative Arts, Science, and Technological and Applied Studies.

In 2022-23, we also continued to develop and consult on the syllabuses for Music 7–10, Technology 7–8, Science 7–10 and Auslan K–10. Throughout this developmental stage, we received feedback from 1,294 students in Years 9 and 10 to assist shaping the concept of the syllabuses, and ensure content is relevant and accessible.

Clarified rules for Assessment, Certification and Examination (ACE)

NESA makes rules about the requirements for curriculum, assessment and credentialling of the Record of School Achievement (RoSA) and the Higher Schooling Certificate (HSC). These are known as Assessment, Certification and Examination (ACE) rules, and are published on the *ACE Online* website. During the financial year, we reviewed and clarified the ACE rules to ensure they are expressed in consistent and accessible language. The clarified ACE rules will be launched later in 2023 and mandated in 2024.

Improved course overviews for stage 6 syllabuses

Our goal in senior secondary reform projects is to ensure all NSW students are prepared for the transition into life after school, including further education and training, employment and the contemporary challenges of the world.

We developed clearer Stage 6 syllabus course overviews to help students connect their senior secondary studies to post-school pathways. The course overviews now articulate where there are links between subjects and related industries. This helps students to see the further study, training, or work opportunities that may align with their studies. This was introduced in course overviews at the end of 2022.

Operations and Performance



3

Engagement and events

Our engagement unit ran a comprehensive program of cross-sector activity to provide information across NESA's core program of work.

Performances, exhibitions and seminars for students

HSC Showcases

The HSC showcases celebrate student achievement by reflecting on the creativity and innovation of HSC students. Each year a selection of the top HSC major works across visual arts, performing arts, technologies and English is featured. In 2023, 8 showcases featured more than 450 young creators and innovators. The HSC Showcase Launch event was watched by a live audience of 2,336 people and had 42,200 social media impressions and 490 downloads from our website. In addition to the HSC Showcase, we hosted, co-hosted or sponsored another 51 exhibitions, seminars, and events.

Encore

We hosted Encore at the Sydney Opera House in early 2023. It is a showcase of performances from the 2022 Music Performance Examinations. It celebrates the achievements of a cross-section of talented young musicians who worked tirelessly to perfect their craft, and aims to provide a platform for talented young musicians to showcase their skills and inspire future musicians moving toward their HSC year. It was attended by 5,282 people.

Brother John Taylor Memorial Prize

Students from Kinross Wolaroi School and St Joseph's College Hunters Hill were recognised for overcoming significant adversity to achieve outstanding results in the 2022 HSC. A third recipient chose to remain anonymous. Recipients and their families were joined by representatives from the NSW Government, the three school sectors and the trustees who administer the prize.





OnSTAGE

We hosted OnSTAGE at the Seymour Centre in February 2023, and featured a selection of exemplary group and individual projects from 2022 Higher School Certificate Drama students including performances, video drama, and reading of a script. Exemplary individual projects by HSC Drama students, including costume and set design, promotion and program, and theatre review, were also exhibited in the foyer. There were 4,688 attendees in total.

ARTEXPRESS

ARTEXPRESS is an annual series of exhibitions of exemplary artworks created by New South Wales Visual Arts students for the Higher School Certificate examination. The 2022 exhibitions can be found online and were exhibited over 6 months across 10 galleries.



SHAPE

The Powerhouse Museum, in partnership with NESA, presented SHAPE over 5 weeks. SHAPE is a selection of outstanding major projects from the Higher School Certificate Design and Technology, Industrial Technology, and Textiles and Design courses by 2022 HSC senior students. In-person seminars were also presented, and open to Preliminary and HSC Design and Technology and Industrial Technology students to enable Year 11 students to hear from and engage with industry professionals in a masterclass session, examine the marking guidelines relevant to their subject and engage with markers to unpack projects in the exhibition.



NSW Student Literary Awards

The 2022 NSW Student Literary Awards ceremony was held at the State Library of NSW to celebrate the voices of young writers in NSW. The awards celebrate winners in the primary school writing competition, WriteOn, and showcase outstanding major works by HSC English Extension 2 students. The NSW Student Literary Awards was watched by an online audience of 442 people with another 392 tuning in post event. Social media coverage generated 286,000 impressions with a cumulative social media reach of 125,000.

First in course

Students who performed at the top of their subject were honoured in a ceremony with the Premier and the Minister for Education and Early Learning in December 2022. 126 students who obtained first place in a 2022 HSC course were acknowledged for their extraordinary academic achievement. Students who achieved despite adversity were also recognised. The ceremony was watched by a livestream audience of over 2,100 (up 17% on the previous year), generating 4,492 video views and more than 3,320 photo views.



Student Sessions at Sydney Writers Festival

In partnership with the Sydney Writers Festival, we co-hosted a program of compelling talks for senior students in May 2023. The sessions are for school students in Years 9 to 12 and provide rare access to some of the best-known speakers in the 2023 Festival program. The Student Sessions are linked to the NSW school curriculum; sessions are designed to engage students with ideas from outside the traditional classroom setting.

HSC and Careers Expo

To help students prepare for the Higher School Certificate (HSC) and learn about different career pathways after high school, we held HSC and Careers Expo events in 2 metro and 8 regional locations over 4 months for students in Years 10, 11 and 12. We attend each Expo to provide information, advice and resources to help students set up for the HSC and exams, learn how their HSC results are calculated, learn about choosing HSC subjects for different career pathways and chat to a NESA Liaison Officer about their HSC questions.

Celebrating quality teaching and inspirational teachers

World Teachers Day in NSW on 28 October 2022 celebrated teachers in NSW. The campaign generated a strong response with 940,000 impressions from 140 mentions on Twitter, 2,000 impressions on LinkedIn and another 2,000 impressions from NESA News. The campaign generated an 88% positive sentiment rating.

Stay Healthy HSC campaign

We ran a Stay Healthy HSC campaign from July 2022 in partnership with ReachOut Australia to support NSW's 70,000 HSC students. The related social media hashtag #stayhealthyHSC generated 3.6 million impressions and a social media reach of 465,000 over the following 4 months. HSC students received an original Stay Healthy HSC artwork commissioned by Joel "Mulga" Moore in testamur kits.

Liaison officers support schools, teachers and students

We have liaison officers employed in 8 geographical locations across the state. They support schools and teachers with NESA policies and procedures, deliver professional development courses and assist communities with HSC student support services, appeals and enquiries.

Across the financial year, our Liaison Officers received and responded to 6,200 enquiries, visited schools more than 350 times and held meetings and non-accredited Professional Learning presentations. They also delivered over 380 Accredited Professional Development workshops across the state with almost 10,000 participants in attendance.



Our commitment to Aboriginal Education

We continue to uphold our Commitment to Aboriginal Education, made with the NSW Aboriginal Education Consultative Group (AECG) in 2017. This includes working in partnership with Aboriginal communities and supporting teachers, schools/services and education sectors to improve educational outcomes for Aboriginal children and young people. The Commitment's guiding principles to conduct this work include: Recognition, Respect, Engagement and Collaboration, using a Strengths-based approach, Accountability, Reciprocity and Planning.

In 2022, Aboriginal and Torres Strait Islander students comprised 6.9% of all NSW students:

- 8.9% of government school students
- 3.8% of Catholic school students
- 2.4% of independent school students.

Aboriginal Education Forum

The Aboriginal Education Forum is an advisory body of the NESA Board. The Forum provides opportunities for Aboriginal Education stakeholders and experts to engage on topics of relevance to NESA and Aboriginal Education. The Forum also provides advice regarding the exercise of our functions and relevant community matters in relation to Aboriginal education.

The Forum meets once each school term, and is chaired by Nathan Towney, a proud Wiradjuri man and the Aboriginal Education representative on the NESA Board. The Forum includes representatives from Catholic Schools NSW, the Association of Independent Schools NSW, the NSW Department of Education, the National Indigenous Australian Agency, the NSW Teachers' Federation and the Independent Education Union NSW/ACT, together with selected Aboriginal teacher representatives from each school sector. Our executive leadership and key staff attend and support Forum meetings.

Regular updates to the Forum have covered our Commitment to Aboriginal Education and Reconciliation Action Plan (RAP), Teacher Accreditation and Curriculum Reform matters.

NAIDOC Week 2022 'Get Up Stand Up Show Up'

We proudly celebrated NAIDOC Week and its theme 'Get Up Stand Up Show Up' in July 2022. NESA Aboriginal staff showcased and presented aspects of the incredible history and culture of Aboriginal peoples at a range of activities where NESA staff were invited to attend both face-to-face and online. Each day a different activity was offered to all staff ranging from: information sessions on Aboriginal Activism, Tools and Artefacts; Weaving; and an open discussion with Aboriginal staff discussing their experiences growing up and living 'on Country' and 'off Country'.

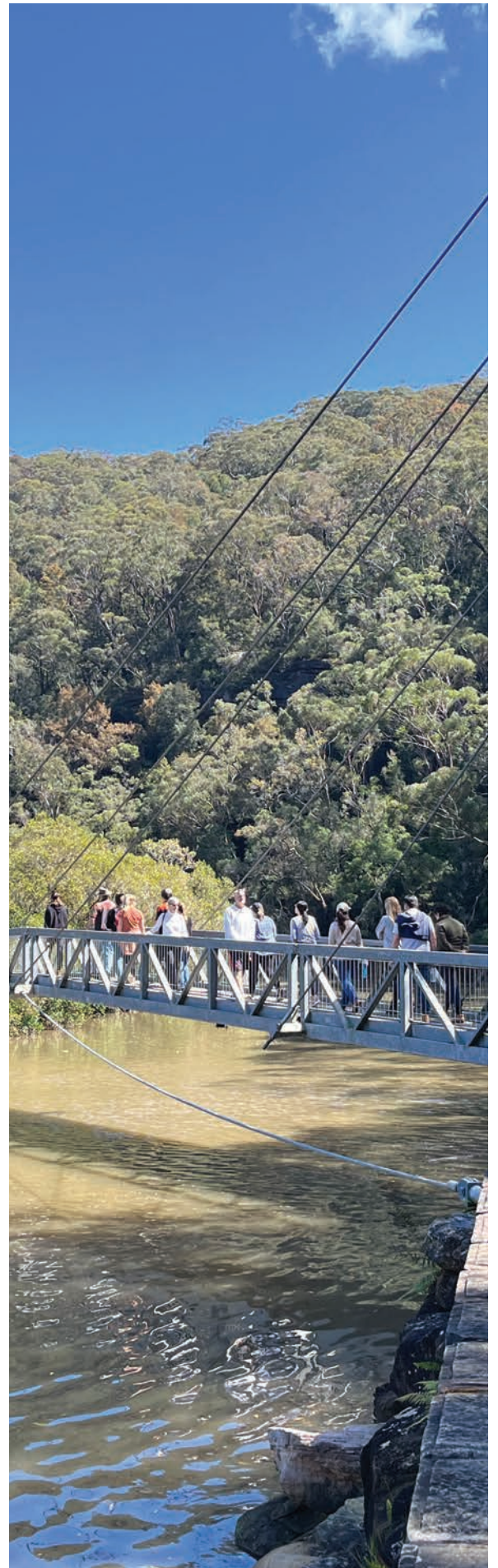
Aboriginal Cultural Professional Learning

To support our Commitment to Aboriginal Education in a practical way, we offered our staff a range of professional learning events focusing on Aboriginal historical and Cultural knowledge.

Several Aboriginal Cultural training providers were engaged to deliver various training options. These included 3 Corporate Connecting to Country events delivered by the NSW AECG. Training events were also delivered by the La Perouse-based Gujaga Foundation which included on-Country experiences, and by IndigenousX. An online training option was offered through the Australian Institute of Aboriginal and Torres Strait Islander Studies' CORE initiative.

Feedback from participants was extremely positive. These events exposed attendees to many aspects of Aboriginal culture and the experiences of Aboriginal people.

Participants gained insight into local cultures and attended sessions on understanding racism, the importance of cultural identity, the effects of past and present policies on Aboriginal Peoples. Over 200 NESA staff participated in these activities.



National Sorry Day and Reconciliation activities

National Sorry Day on 26 May 2023 was observed across NESA with a message to all staff from the CEO recognising the trauma that the Stolen Generations experienced, and that other Aboriginal and Torres Strait Islander peoples continue to face trauma. We recognise the healing power of saying sorry.

Our Reconciliation Action Plan working group continues to develop our new Innovate Reconciliation Action Plan (RAP).

Almost 300 NESA staff participated in the Australian Reconciliation Barometer, a national study designed to measure attitudes towards reconciliation. A key finding was that the more RAP activities NESA staff take part in, the greater their level of support for reconciliation and confidence in engaging with First Nations people in a way that is culturally respectful.

We celebrated National Reconciliation Week with a range of activities and events offered by Aboriginal and non-Aboriginal staff to promote the 2023 theme 'Be a Voice For Generations'. Over 180 staff attended face-to-face and online events during the week organised by NESA's RAP working group. At one event, mostly non-Aboriginal staff offered reflections on one of the Corporate Connecting to Country professional learning events delivered by the NSW Aboriginal Education Consultative Group (AECG).

Embedding Aboriginal cultures and histories in all syllabuses

In 2022-2023, we continued to develop a sequence of learning that specifies what every student should know and understand about Aboriginal cultures and histories, within several syllabuses, including HSIE K-6, History 7-10 and Geography 7-10.

Aboriginal Languages and Aboriginal Studies syllabuses

We provide curriculum and support for Aboriginal Languages through the Aboriginal Languages K-10 Syllabus and the Aboriginal Languages Stage 6 Syllabus (Content Endorsed Course). The NSW curriculum also includes elective syllabuses for Aboriginal Studies in Years 7-10 and Stage 6.

In 2022, NESA released a new Aboriginal Languages K-10 Syllabus, aligned with NSW curriculum reforms. The new syllabus is suitable for students in Years 7-10 to meet mandatory requirement for 100 hours of study of a language for the Record of School Achievement (RoSA). The syllabus supports the rights and aspirations of NSW Aboriginal communities to revitalise their languages. The new syllabus can be implemented in schools from 2024.

In 2022, 55 students completed an Aboriginal Languages elective course in Years 10-12, and 2,764 students at 180 NSW schools completed an Aboriginal Studies course in Years 10-12.

Supporting teacher professional development in Aboriginal Education

Aboriginal education and supporting Aboriginal students/children are priority areas in which we accredit Professional Development (PD) courses for teachers. Courses are accredited by NESA if they address specific content criteria, directly align to the Australian *Professional Standards for Teachers* and satisfy rigorous principles of effective professional learning.

Supporting Aboriginal voices within the Teacher Expert Networks (TENs)

The NESA Teacher Expert Networks (TENs) network is made up of over 200 classroom teachers from across the state. The TENs program was also designed to include a range of experience and backgrounds, including teachers who work with Aboriginal and/or Torres Strait Islander students. In close collaboration with the Aboriginal Education Team, we restructured the TENs Aboriginal Education Network, and created a new sub-network – TENs teachers who identify as Aboriginal – allowing feedback to be provided in a culturally respectful manner.

Stay Healthy HSC artwork

We ran a Stay Healthy HSC campaign from July 2022 in partnership with ReachOut Australia to support HSC students. HSC students received an original Stay Healthy HSC artwork commissioned by Joel "Mulga" Moore in testamur kits.

Teacher accreditation

Teacher accreditation supports quality teaching in NSW schools and services, and ensures all students and children are taught by people who are suitable to teach, appropriately qualified, and meet the Australian Professional Standards for Teachers. Teachers cannot teach in any registered school or approved centre-based early childhood service in NSW without current teacher accreditation.

Helping new teachers gain accreditation to teach

Our initial teacher accreditation (ITA) team works with teachers who are gaining accreditation for the first time, usually because they are completing a teaching degree and looking to teach in schools. Our ITA team:

- grants Conditional and/or Provisional Accreditation to new teachers in NSW, including supporting employers in the fast tracking of applications where possible
- assesses qualification packages against the NESA Subject Content Knowledge Requirements to determine approved teaching subjects
- processes applications for Mutual Recognition, Letters of Professional Standing and to move from Conditional to Provisional accreditation
- conducts qualification checks for teachers to move from Conditional to Proficient accreditation
- provide training sessions for university staff and students and maintain collaborative working relationships with employers and universities.

With an unprecedented volume of applications for accreditation, our focus has been on streamlining processes, reducing administrative burden and developing accessible forms for teachers and principals to support applications for accreditation.

- creating an English Language Proficiency Test (ELPT) exemption form and unpacking issues around ELPT and exemptions
- developing processes to assist principals in requesting fast tracks and degree-only Conditional accreditation
- working with Initial Teacher Education to develop a thorough provider information session to explain Conditional accreditation requirements and processes to ITE students
- developing a new approach to better support interstate and New Zealand registered teachers to apply for Mutual Recognition.

Faster processes for retired teachers wanting to return

In response to the current teacher workforce shortage, we implemented a faster, streamlined accreditation process for retired teachers wanting to return to teaching. As this cohort of teachers have previously taught in NSW but were not previously accredited, we work with schools and sectors to obtain information confirming these teachers' qualifications and teaching areas, easing the return of these teachers to the classroom.

Under the streamlined process, these retired teachers will be accredited at Proficient Teacher, once they meet the application requirements, in recognition of previous teaching experience. Importantly, NESA will continue to ensure that any returning teachers meet child protection and suitability to teach requirements.

Teacher accreditation

More than

175,000

accredited teachers
in NSW

4%

increase in accredited
teachers on 2021-22

Mutual Recognition to

780

teachers

Initial accreditation to

8490

teachers

Over

800

Fast-tracked assessments
for Initial Accreditation

Provisional accreditation to

2028

teachers who completed
their teaching degrees

More than

7,036

teachers gained
accreditation
at Proficient Teacher

14,064

teachers completed
Proficient Teacher
maintenance of
accreditation

179

teachers who voluntarily
cancelled their
accreditation have
returned to the profession

Early childhood community of practice

More than

10,600

early childhood teachers in NSW



85

Community of Practice
Accreditation Supervisors

44

Total Communities of
Practice groups

279

Teachers assigned
to a Community of
Practice group

Supporting early childhood communities of practice

To support early childhood teachers achieve Proficient Teacher accreditation, we established a Community of Practice model to replace the previous model of 1 supervisor to 1 teacher. The online Community of Practice model recognises the importance of social learning in supporting the professional growth of teachers and helps to develop a professional network for the early childhood teachers engaged in this program.

NESA Accreditation Supervisors now provide support to groups of up to 6 early childhood teachers at a time, which supports more early childhood teachers to work together as they develop and demonstrate their teaching practice. Teachers are supported to reflect on their practice as they engage with the Australian Professional Standards for Teachers and finalise their Proficient Teacher application. We are continuing to train and support Accreditation Supervisors to guide early childhood teachers in early childhood services of large employers.

Supporting Highly Accomplished and Lead Teacher Accreditation

This financial year saw the first 3 teachers achieve Highly Accomplished Teacher accreditation under the revised Highly Accomplished and Lead Teacher (HALT) policy implemented in May 2022. Additionally, 44 applicants who submitted their application under the previous policy were successfully accredited at Highly Accomplished or Lead Teacher. In line with the revised HALT policy, the final Moderating and Consistency Committee meeting was held in March 2023. Stakeholders and applicants provided positive feedback about the streamlined application process, and the extra clarity, support and feedback provided to applicants.

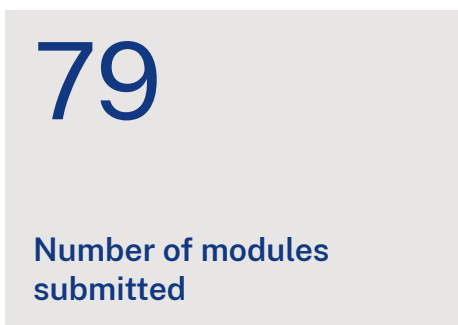
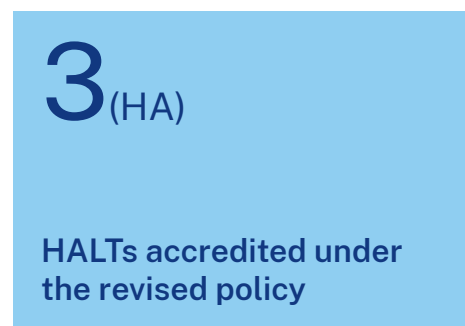
We trained HALT Assessors from all sectors to assess modules of documentary evidence and complete external observations. We also continue to work with employers to increase the number of trained HALT Assessors to support the teachers applying for HALT accreditation.

We developed a HALT Orientation Course to inform applicants of the application requirements, and a suite of support resources were published on our website to further support teachers seeking higher levels of accreditation. We also delivered a comprehensive schedule of face-to-face and online information sessions and workshops to current and prospective applicants and those who support them. We will continue to run workshops and sessions to support applicants through their HALT application. Teacher feedback has been overwhelmingly positive.



Through formal and informal networks, we established ongoing support for 24 cohorts of teachers interested in HALT accreditation, including from professional associations, area networks, individual schools and an early childhood employer. Through this collaboration we provided direct support to over 100 teachers and their mentors as they work towards achieving HALT accreditation.

68 teachers involved in the Curriculum Reform TENs network are participating in a NESALed Community of Practice to work towards achieving HALT accreditation. We are supporting this cohort of TENs teachers to develop evidence for a HALT module using the work they engage in with the TENs network, which includes user-testing activities.



Improving responsiveness to teacher accreditation enquiries

In April 2023, we established a new Customer Contact Centre for teacher accreditation enquiries, with additional customer service officers and an upgraded phone system. Improvement to customer experience was immediate with average call wait times reduced to 2 minutes or less.



Total emails received about teacher accreditation
(1 July 2022 to 30 June 2023)

82,022

Average per month:

6,835

Average per week:

1,577



Total incoming calls about teacher accreditation
(1 July 2022 to 30 June 2023)

72,038

Average per month:

6,003

Average per week:

1,385

Ensuring children have safe environments and high-quality teaching

Teachers cannot teach in any registered school or approved centre-based early childhood service in NSW without current teacher accreditation. Teachers may voluntarily cancel their accreditation at any time.

We may also revoke or suspend a teacher's accreditation for:

- misconduct
- failure to comply with a condition of their accreditation
- failure to demonstrate their practice meets the Australian Professional Standards for Teachers (the Standards).

We consider any teacher misconduct and underperformance cases very carefully so that students' safety, wellbeing and best interests are protected. This ensures the community can be confident in the quality of teachers in schools, and gives parents assurance their children are safe and can achieve the best possible educational outcomes. During 2022-23, we suspended 38 teachers for misconduct, and revoked the accreditation of 33 teachers for misconduct. These processes maintain the integrity and accountability of the profession.

Teachers are also required to hold a current Working with Children Check (WWCC) clearance to hold NESA teacher accreditation. A WWCC is a screening process that helps keep children safe. As part of our accreditation processes, we verify teachers have current clearances with the NSW Office of the Children's Guardian (OCG), the body responsible for WWCC administration.

NSW Civil and Administrative Tribunal (NCAT) affirms accreditation decision

We conduct an internal review of an accreditation decision when requested under section 53 of the Administrative Decisions Review Act 1997 (the ADR Act). We appoint an internal reviewer who was not substantially involved in the original decision to consider all previous and new information. On completion, we write to the applicant to communicate the outcome, the reasons for the decision, and inform them of the right to have our decision reviewed by the NSW Civil and Administrative Tribunal (NCAT).

We responded to 4 requests for an internal review of a decision about a teacher's accreditation. Each review affirmed the original decision. One application related to a revocation decision and 2 requests were for decisions not to accredit teachers at the voluntary NSW teacher accreditation level of Highly Accomplished or Lead Teacher. One was a decision not to re-accredit a teacher at the Proficient level of teacher accreditation, which was then reviewed by NCAT, who also affirmed the original decision.

Teacher training and development

Ensuring high-quality initial teacher education (ITE) programs

We accredit Initial Teacher Education (ITE) programs and university degrees for teachers to ensure they are high quality and prepare graduate teachers for the complex classrooms of the 21st century. Accreditation is granted by an accreditation panel comprised of trained teacher educators, teachers, and principals who ensure programs meet mandatory national accreditation standards as well as NSW-specific requirements. Our staff work with universities and support applicants through the assessment process and panels.

In 2022-23, there were 112 ITE programs available for students to become qualified to become primary or secondary teachers. In the 2022 calendar year, ITE programs in NSW qualified over 4400 new teachers in NSW.

This year we published a policy statement to assist providers of primary ITE programs to comply with the new requirement for students to achieve a HSC Band 4 (or equivalent) in maths. Many primary ITE programs complied with this requirement in the 2023 academic year, while other programs submitted implementation plans to meet this requirement by the end of 2022-23.

We also contributed our voice to the combined NSW Government submission to the Australian Government's Teacher Education Expert Panel chaired by Professor Mark Scott AO.

Supporting high-quality professional development for teachers

We accredit professional development (PD) courses so all teachers in NSW have access to quality PD in priority areas, to improve their practice, and to improve student outcomes. To maintain their accreditation to teach in a NSW primary or secondary school, or their accreditation as a university-trained early childhood teacher, NSW teachers must undertake PD courses accredited by NESAs.

We accredit courses if they directly align to the *Australian Professional Standards for Teachers*, satisfy rigorous principles of effective professional learning, and address specific content criteria in one of these 4 prescribed priority areas:

- delivery and assessment of NSW Curriculum or the Early Years Learning Framework
- student/child mental health
- students/children with disability
- Aboriginal education and supporting Aboriginal students/children.

Any organisation can have a course accredited if it meets the criteria. We also offer a streamlined process for independent non-government school to accredit PD that is delivered solely to teachers at that school. The following providers can accredit PD on NESAs' behalf if it meets the above requirements:

- NSW Department of Education
- Catholic Schools NSW and the Archdioceses and Dioceses of NSW
- Association of Independent Schools of NSW
- The Professional Teachers' Council NSW.

On 30 June 2023, 3880 Accredited PD Courses were available for teachers across all career stages and priority areas (74% related to the Curriculum Priority Area). A total of 66 free Curriculum courses were delivered by NESAs (both face-to-face and online) across all career stages.

We support high-quality professional development for teachers by:

- developing and publishing agreed principles of effective professional learning and criteria to underpin processes for the assessment and accreditation of PD in identified priority areas.
- developing and implementing processes for assessing, accrediting, renewing, and evaluating accredited PD in the identified priority areas.
- supporting PD providers with resources such as templates, information sessions, research and data.
- overseeing the Accreditation of Professional Development Courses Policy (the Policy).



Collecting provider opinions on our PD policy

In September 2022 we encouraged providers to give feedback through a PD Policy survey. Key findings include:

- 70% agree the overall quality of accredited courses has increased by establishing specific content criteria for each prescribed priority area and a requirement that courses meet all *NESA Principles of Effective PD*.
- 82% agree the inclusion of *NESA's Content Criteria frameworks* supported the arrangement of NESAs Accredited PD courses into prescribed priority areas.
- both authorised and non-authorised providers acknowledged the accessibility, professional support and guidance from the NESAs staff in the Accredited PD team.
- providers highly valued the provision of sample applications we developed.
- providers noted that Elective PD courses are not being prioritised by teachers and schools and that the guidelines for Elective PD are not widely understood.
- providers also gave feedback about the administrative burden of applications, difficulty of applying all *Principles of Effective PD* to each course, the timeframe for assessment, and issues with eTAMS. They also raised concerns that less rigorous regulation of Elective PD presents risks for them and compromises quality.

As a result of stakeholder consultation and survey feedback, we introduced an optional priority area of Leadership, specifically as it relates to teachers, schools, and services. This allows *mentoring practice* to be NESAs Accredited PD, as it is an essential strategy to support both pre-service and early career teachers. This also aligns with the recent recommendations of the Teacher Education Expert Panel (TEEP) established by the Australian Government to improve initial teacher education.

Increasing teacher skills and knowledge of assessment

In 2022-2023, we continued to develop and implement a variety of programs aimed at improving teacher expertise and understanding of assessments. The primary aim of the programs was to improve student learning by increasing teacher assessment knowledge and skills.

We also enhanced forms of assessment by continuing to develop online HSC exams. Enterprise Computing and Software Engineering syllabuses will be implemented for Year 11 students in 2024, with first online HSC exams in 2025.

Results analysis package (RAP) workshops

This workshop supports teacher understanding of how to use RAP data to improve student learning. Workshops were offered to more than 900 teachers from all sectors in 2022-2023. These sessions provided a wealth of data about student performance in their HSC exams. Teachers use the data to gain a better understanding of the student learning demonstrated in HSC exams. By reviewing and analysing past student performance, they can make changes and enhancements to their teaching programs that will directly impact student learning. They can also apply this understanding to evaluate the forms of assessment they are using in the classroom to monitor student progress and achievement.

Awarding grades workshops

This set of workshops aimed to improve:

- assessment forms
- application of assessment rubrics
- teachers' skills in determining and monitoring grades and student performance

Over 700 teachers attended these sessions to improve their skills in aligning student performance to state-wide grading standards.

Grade monitoring program

Our grade monitoring program ensures that grades have a consistent meaning across the state, supporting the integrity of the Record of School Achievement (RoSA) and the HSC. The program involves monitoring grades submitted by schools in Year 10 and Year 11 courses, and in Year 12 English Studies and Mathematics Standard 1. We reviewed and provided feedback on Year 12 work samples from 19 schools and Year 10 and 11 work samples from 7 schools.

Through the program, we provided expert advice and support to schools and teachers to assist them improve their assessments of student learning, how to apply the standards and monitor their own practices.

Online teacher resources

We delivered an on-demand online teacher resource pack to provide teachers with a deeper understanding of the HSC Standards, how results are reported and how to use the standards materials to support improvements in student learning. Over 650 teachers enrolled in the course.

Student assessment

Strong results for NSW students in NAPLAN 2022

NSW exceeded the national average proportion of students who were at or above the national minimum standard. NSW also achieved mean scores above the national average for all domains and year levels. Due to NAPLAN being cancelled in 2020, 2022 results did not show individual student gains but, despite the impacts of COVID, 2022 results were as strong as the pre-COVID era. NSW participation rates were also higher than the national average, though participation decreased from 2021. NESA distributed School and Student Summary Reports (SSSR) to schools and report packs to parents in August 2022. NAPLAN 2022 also marked the completion of the transition from paper to online testing for all NSW schools.

Supporting schools with changes to the NAPLAN 2023 program

In June 2022, the Education Ministers announced changes to the NAPLAN program from 2023, including moving NAPLAN earlier to Term 1 and delivering NAPLAN results earlier. We worked with sector representatives, schools, and communities to update processes and provide important information to schools so they were prepared to administer the NAPLAN test in March 2023. With our support, all schools were able to successfully complete their testing during the earlier testing window.

Additionally, in February 2023, the Education Ministers announced changes to how NAPLAN results would be presented. This included:

- moving from reporting on a 10-band scale to reporting against 4 proficiency levels
- discontinuation of the National Minimum Standard from NAPLAN reporting
- resetting the NAPLAN scale.

These changes meant that NAPLAN results from 2023 could not be linked with previous years' NAPLAN results, so we developed additional communications to assist schools with understanding changes to NAPLAN reporting.

For the first time in 2023, we provided schools with digital and hard copies of their student reports. This allows schools to distribute reports in the way that best supports the needs of their community.



NAPLAN delivered in

3085

schools



400,292

writing responses marked by teachers



1,505,532

tests completed



384,089

students participated

During the NAPLAN test period (15-31 March), NESA's NAPLAN helpdesk supported schools by responding to



1938

emails



4375

phone calls

Delivering the 2022 HSC

We are responsible for issuing the Higher School Certificate (HSC) at the completion of Year 12, and the Record of School Achievement (RoSA) to eligible students who leave school before completing the HSC. HSC and RoSA credentials give students a comprehensive and meaningful report of what they accomplished during their schooling. These credentials are important documents for students seeking employment, further education, and university entrance.

We released the HSC results to students and schools electronically on Thursday 15 December 2022, and students could download a copy of their NESAs credentials from Friday 16 December 2022. All HSC students received a printed copy of their testamur in the post in January 2023. Students, teachers and principals could access a number of [HSC results services](#).

HSC provisions that support students

Our Disability Provisions program provides practical support for students with disability who need assistance in accessing the HSC exams, assisting them to read and respond to the exam where needed. Our work ensures that students are neither advantaged nor disadvantaged through the allocation of provisions. The program complies with the Disability Discrimination Act 1992 (Cth) (DDA) and the Disability Standards for Education 2005, issued under the DDA.

The number of applications in 2022 steadied following two years of sharp increase in 2020 and 2021. In 2022, we received applications for 13.6% of the HSC exam cohort in 2022 compared with 13.2% in 2021. The approval rate has remained between 96.0-96.6% of applications fully or partially approved over the last few years. The full published statistics can be viewed on the [NESAs website](#).

Our HSC illness and misadventure program is available for students who are unable to attend an exam or whose performance was impacted due to unexpected illness and/or misadventure immediately prior or during the exam period.

We received 4,205 illness/misadventure applications in 2022 compared to 4,997 in 2021. We received less applications due to the reduced impact of COVID-19 on student exam attendance compared to 2021. In 2022, 79% of applications were fully or partially upheld.

COVID restrictions had minimal impact on the 2022 HSC exams. We worked with sectors to determine that sector COVID-smart settings would apply to HSC exams to ensure consistency of messaging for students and schools. We supported students who were unable to attend exams due to COVID under the Illness and Misadventure program.

During the 2022-23 reporting year:

528

student inquiries to HSC Results Inquiry Centre (excluding PIN requests)

1,192

students ordered one or more post-HSC services, with

1,365

total orders received from HSC post-results service

876

schools accessed the Results Analysis Package, with

18,113

unique users

NESA activity for 2022 HSC

65,480

HSC testamurs awarded



81

supervisors of marking



126

HSC written examinations



7,160

examination supervisors



18

days of written examinations



39

students sat the examinations outside NSW under individual circumstances



6,044

HSC markers



658

students completed Science Extension which has an online HSC examination



Over

16,500,000

pages of examination papers printed



HSC support for students in flood-affected regions

To support and assist schools in mitigating the impact of the floods upon their students' performance in the HSC exams, we delivered the NSW Flood Support Program to affected schools in the Northern Rivers region in 2022. Thirty schools participated in the program.

We engaged with these schools on a case-by-case basis and worked collaboratively with principals and school executives to determine their required support. We:

- identified appropriate support for HSC students by assisting schools to document the impact of floods
- provided teachers with access to HSC Flood support packs for the practical and written exams
- delivered HSC written exam support sessions for students.

We conducted statistical analysis and found performance for students attending these schools was in keeping with results from previous years, showing the success of our measures to support students for the 2022 HSC.

Support for the flood-affected schools continues in 2023. Selected schools are operating under the Disaster Impact and Recovery program that recognises the ongoing impact on student learning and academic progress.

Supporting students to demonstrate minimum standards

For us to award the HSC to a student, they must demonstrate a minimum standard of literacy and numeracy. Students meet the standard by sitting online tests in the domains of reading, writing and numeracy.

In 2022, we continued to support students in response to COVID-related disruptions. We did this by renewing the policy that allows schools to enter students to sit for each minimum standard test up to 6 times (increased from 4 times) per calendar year, with a minimum of 14 days (reduced from 30 days) between each attempt.



Overseeing the curriculum

New syllabuses under the Collaborative Curriculum and Assessment Framework for Languages

During 2022-23, we were the national coordinator of the Australia-wide Collaborative Curriculum and Assessment Framework for Languages (CCAFL). The CCAFL Project supports the provision of high-quality languages education at senior secondary level across Australia. It allows students to study languages that do not have a specific curriculum or assessment in their own state or territory. CCAFL provides a suite of 29 languages; NSW offers 20 of these languages at two different levels.

In February 2023 we released 20 revised Stage 6 CCAFL syllabuses for preparation and planning in schools. Full implementation of these will occur in 2024 (Year 11) and 2025 (Year 12). The new syllabuses reflect current developments in language learning and teaching, focusing on depth over breadth and the acquisition of deep knowledge and skill mastery. They also cover the interrelationship between language and culture to support students' skills in communication and awareness of their own values, beliefs and attitudes, as well as those of others. In developing the syllabuses, we engaged with a wide range of stakeholders to ensure their quality and provide information and implementation support. Alongside these, we released a range of support materials to assist teachers in their planning and programming.

Of the 20 courses we offer to students, 17 are at the level of CCAFL continuers, while 3 are at the level of CCAFL in Context. Courses at the level of CCAFL Continuer play a pivotal role in providing opportunities for students of second or third generation migrants whose first language is English, but who have a cultural and/or linguistic background in another language, to continue learning that language as a second or additional language in their senior years.

Courses at the CCAFL in Context level are linguistically higher-level courses and offer similar opportunities for speakers of Chinese, Korean and Japanese who have a significant cultural connection and understanding and knowledge of the language.

Promoting student participation in vocational education and training (VET)

Throughout the year, we've worked with the school sectors, TAFE NSW and industry partners to enable, encourage and promote student participation in vocational education and training (VET), which NSW school students can include as part of their senior secondary studies. Through nationally recognised training, school students are equipped with in-demand and relevant skills and industry knowledge that improve their career and study options.

In the 2022 calendar year, our VET curriculum supported students to pursue one or more of 145 qualifications across a range of industry areas. This year, we reviewed and updated 11 of the 12 VET syllabuses and endorsed 117 other VET courses, meaning training providers and their teachers/trainers can deliver up-to-date education and training for 155 qualifications. New qualifications introduced into the 2023 VET curriculum include Aboriginal Languages for Personal Use, Access Technology, Auslan, Hospital or Health Services Pharmacy Support, Outside School Hours Care, Cake and Pastry, Bread Baking, and Horse Care. More information about [VET curriculum](#) is available on our website.

Regulating schooling

Ensuring schools comply with legislation

We are responsible for making sure non-government schools meet the requirements of the Education Act 1990 (NSW) (the Education Act) so every young person attending a school in NSW gets the education they deserve. We do this by regulating the registration and accreditation of these schools and inspecting them.

Registration is a non-government school's licence to operate. Accreditation allows these schools to nominate candidates for the award of the Record of School Achievement (RoSA) and/or the Higher School Certificate (HSC).

We conduct school inspections to monitor school compliance. Inspections focus on requirements that matter most to the safety, wellbeing and education of students in NSW. We use a risk-based approach to school regulation and inspect schools at random, or if we have reason to believe the school is not complying with the requirements for registration. In 2022, we removed the requirement for established, low risk non-government schools to be inspected at the point of renewal, therefore, more schools renewed their registration without an inspection visit throughout the 2022-23 year, reducing administrative requirements for schools and teachers.

A range of educative support materials, including factsheets and guides, were published to support school compliance and further develop schools' understanding of school registration requirements. In November 2022, we published our amended school registration manuals including changes in response to *Teacher Accreditation Act 2004* amendments. More support materials are slated for future development.

Complaints about non-government schools:

2

individual schools investigated by NESA officers

0

Complaints substantiated in full or part

The 2022–23 inspection program included:

158

inspections of individual non-government schools

Monitoring the government and

12

non-government school registration systems, in relation to internal assurance mechanisms

Inspections of

9

non-government and

23

government schools, selected randomly

10

inspections of school providers of courses for overseas students

Support for home schooling

We launched the *Home Schooling Online* platform to provide an easy and secure way to apply for home schooling registration. It also provides applicants with an efficient way to view their application status and manage their details via an online account. It was launched in July 2022 to existing home schooling applicants, with a second launch in September 2022 to new applicants.

In line with health advice, we were able to recommence home visits in April 2023 for:

- applications for renewal of registration for home schooling
- applications for Certificates of Completion of Year 10
- site visits.

The recommencement of home visits allow applicants to more effectively demonstrate the implementation of their child's educational program. Applicants now have the opportunity for a face-to-face meeting with the Authorised Person assessing their application. Applications for initial registration continue to be assessed by documentation review and video technology.

We convened 4 meetings of the Home Schooling Consultative Group during the financial year. The group discussed a range of issues impacting home schooling including the recommencement of home visits, NSW Curriculum Reform and *Home Schooling Online*.

We also held 4 briefing days for Authorised Persons. Areas of professional learning included child protection and mandatory reporting, NSW Curriculum Reform, support for children with disability in the context of home schooling, consistency of judgement and recommencement of home visits.

There were 7,412 families with 11,554 children registered and exempt from home schooling at the end of 2022-23 financial year. Each calendar year, we publish [home schooling data](#) on our website.

Homeschooling numbers at end 2022-23 FY:

There were

7,412

families

with

11,554

children registered and exempt from home schooling at the end of 2022-23 financial year.

NSW Civil and Administrative Tribunal (NCAT) affirms NESAs decisions

The NSW Civil and Administrative Tribunal (NCAT) received an application to review a NESA recommendation about the cancellation of registration of an individual non-government school. The NCAT finalised the review in August 2022, affirming our recommendation to the Minister to cancel the registration of an individual non-government school and refuse the school's renewal application for registration, due to non-compliance with the requirements for school registration. The school's registration was cancelled effective 30 September 2022.

NCAT received an application of appeal for a NESA recommendation to refuse home schooling registration for their child. At the end of this reporting period, this matter had not been finalised.

NCAT finalised an appeal that was lodged during 2021-2022. The applicant's complaint was dismissed by NCAT.

Table 3 NESAs Registration and Accreditation Committee recommendations for school registrations

	Ind.	Sys.
Renewal of registration (5 years)(a)		
Primary education	20	1
Secondary education	32	0
Primary and secondary education	58	7
Education of a kind, or for children of a kind	4	0
Exemption from registration	1	0
TOTAL	115	8
Initial registration for new year levels of schooling (1 year)		
Primary education	4	0
Secondary education	18	5
Primary and secondary education	1	3
Exemption from registration	0	0
Provisional initial registration	0	0
TOTAL	23	8
Extension of registration (1 year)		
Primary education	0	1
Secondary education	2	0
Primary and secondary education	2	0
TOTAL	4	1
Other recommendations for school registrations		
Reduced period of registration (provisional)	0	0
Cancel registration	0	0
Initial registration of new schools	5	5
Registration of new campuses of existing schools	11	3

* Ind. = individual non-government schools

** Sys. = systemic non-government schools belonging to a registration system

(a) The variation in the number of recommendations for renewal of registration for each reporting year reflects the number of schools with registration expiring in each reporting year.

Table 4 NESA Registration and Accreditation Committee recommendations for accreditation, recognition for schools outside NSW and other matters

	Ind.	Sys.
Renewal of accreditation (5 years)(a)		
Courses leading to the award of the Record of School Achievement	70	1
Courses leading to the award of the Higher School Certificate	60	4
Initial accreditation for registered schools (1 year)		
Courses leading to the award of the Record of School Achievement	2	2
Courses leading to the award of the Higher School Certificate	7	5
Other recommendations for accreditation		
Reduced period of accreditation (provisional)	0	0
Cancel accreditation	0	0
Initial accreditation for new schools for courses leading to the award of the Record of School Achievement	1	0
Initial accreditation for new schools for courses leading to the award of the Higher School Certificate	0	0
Recognition for schools outside NSW		
Courses leading to the award of the Record of School Achievement		2
Courses leading to the award of the Higher School Certificate		2
Other matters		
Recognition as a special school	10	1
Recognition as a special assistance school	11	0
School closed	2	4
Campus closed	4	0
Approval of school providers of courses for students from overseas		10 (b)
Approval of Teacher Accreditation Authorities		0(c)

* Ind. = individual non-government school

** Sys. = systemic non-government schools belonging to a registration system

(a) The variation in the number of recommendations for renewal of accreditation for each reporting year reflects the number of schools with accreditation expiring in each reporting year.

(b) Includes recognition of school providers of English Language Intensive Courses for Overseas Students.

(c) On 29 November 2022, NESAC became the decision maker for all stages of teacher accreditation. All Teacher Accreditation Authorities ceased to be approved from this time.

Research and Development

Contributing to the Australian Curriculum Implementation Project

For a second year, we took part in the Australian Curriculum Implementation Project, which surveys NSW K-10 educators on their experiences implementing NSW syllabuses in the classroom. In 2022, teachers provided feedback on what aspects of curriculum implementation are working well, as well as how we can better support teachers to implement the curriculum and improve student learning. These insights informed the development of syllabus support materials, teaching resources, and the development of NSW K-10 syllabuses as part of the NSW Curriculum Reform.

Results from the 2022 survey continue to inform our development of resources and support material. We will participate again in 2023 to gain an ongoing insight into the implementation of the NSW Curriculum.

Evaluating our implementation of the NSW Curriculum Reforms

In our 2021-22 Annual Report, we identified a priority to conduct an independent evaluation of our implementation of the Curriculum Reform program. This year, following an open market procurement process to undertake this evaluation, we contracted the Learning First Group (Learning First). The evaluation will continue until the Reform concludes in December 2027.

The evaluation will provide formative and summative evaluations to enable us to assess the effectiveness of the program, identify the extent to which the Reforms are being implemented as intended, and the extent to which the Reforms are achieving the Government's curriculum objectives for K-12 education in NSW.

The evaluation will also provide recommendations on how implementation of the Reforms can be improved, and gather data to measure the Reform achievements against short-, medium- and longer-term policy and economic objectives.

NSW Aboriginal Education Consultative Group Incorporated

Mission and purpose

The NSW Aboriginal Education Consultative Group Inc. (AECG) is recognised as the principal advisory body to the NSW Government on all matters relating to Aboriginal people from preschool to higher education.

The vision of the AECG is to:

- be the political voice of Aboriginal people regarding quality education
- provide advice on all matters relevant to education and training with the mandate that this advice represents the Aboriginal community viewpoint
- promote respect, empowerment, and self-determination – the AECG believes the process of collaborative consultation is integral to equal partnership and is fundamental to the achievement of equality
- advocate cultural affirmation, integrity and the pursuit of equality to ensure the unique and diverse identity of Aboriginal people is recognised and valued.

The NSW AECG aims to provide opportunities for Aboriginal people to be actively involved in all decision-making that is relevant to education and training, through a collaborative and consultative process. This is central to developing the highest level of informed decision-making to ensure:

- culturally appropriate delivery of education and training programs for Aboriginal learners
- that all Australians are better informed on Aboriginal history, culture, and relevant current issues.

Our partnership with the NSW AECG

We work in partnership with the NSW AECG and Aboriginal communities to improve educational outcomes for Aboriginal children and young people by providing support to teachers, schools, and schooling sectors.

By collaborating across all sectors and government departments, our vision is to deliver continual growth in attainment levels of Aboriginal students and for all students to develop greater understanding of Aboriginal and Torres Strait Islander knowledge, histories, and cultures.

The NSW AECG is represented on 4 committees of the NESA Board: the NESA Curriculum Committee, the Policy Advisory Committee, the Disability Education Forum, and the Aboriginal Education Forum.

Throughout the 2022–23 year, we benefited from the invaluable advice on inclusive curriculum and the implementation of Aboriginal perspectives in policy, syllabuses, curriculum and teaching provided by the NSW AECG representation on these committees and forums.

Contact details

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AMEB NSW - supporting students' artistic achievements

The Australian Music Examination Board (NSW) provides quality assessments in music and speech and drama. AMEB is the most widely used assessment system in its field of study in Australia with credentials recognised professionally in Australia and overseas. AMEB provides a pathway for students to follow as they gain technical ability, performance skills and confidence. AMEB also supports students and teachers with high-quality syllabuses, teacher workshops and teaching qualifications in music and speech and drama.

This year, we continued online examinations to provide more diverse options for examiners and candidates. There continues to be strong interest in this option, particularly for those in regional areas. This 12 month period continued to see impacts from the COVID-19 pandemic, with breaks in education impacting candidate preparation and study, however we administered 28,658 exams in the 2022 calendar year, a 21% increase on the 2021 calendar year. 11,535 of these exams were held via video submission.

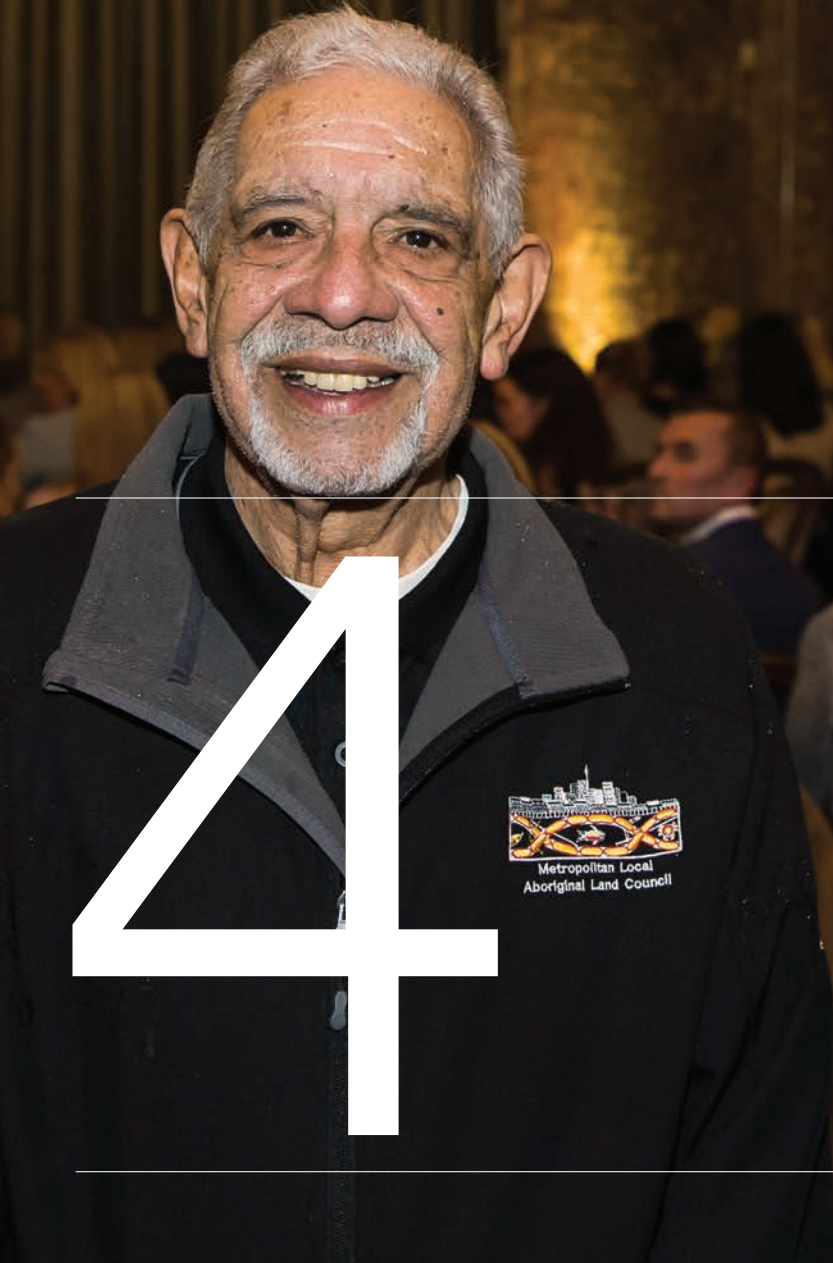
AMEB (NSW) administered 82 practical music syllabuses, 3 practical speech and drama syllabuses and 4 online written syllabuses. In addition, AMEB (NSW) delivered Rockscool examinations for 22 music syllabuses.

In March 2023, Chief Examiner Brendan Collins presented diplomas to 211 Diploma recipients and 47 Licentiate Diploma recipients who successfully completed their music or speech and drama studies in 2022.

Further information on the AMEB Board can be found on the [AMEB NSW website](#).



Management and Accountability



4

Our governing Board and its Committees

NESA and its governing Board were established on 1 January 2017 under the *Education Standards Authority Act 2013* (the NESA Act). The Board sets the strategic direction for NESA and provides guidance about the nature of the activities we undertake in fulfilling agency functions and executing policy directions set by the Board and the Minister.

The NESA Act provides for:

- the NESA Board to establish committees subject to the Minister's approval
- the NESA Board, once approved, to appoint members to those committees
- the committees, once established, to in turn establish and appoint members of sub-committees.

Members are typically appointed to serve 3 year terms. Members may not be appointed for consecutive terms greater than 6 years unless the Minister determines otherwise.

The Board met on 6 occasions between July 2022 and June 2023. Table 6 indicates Board members' attendance at each meeting from 1 July 2022 to 30 June 2023.

Table 5 Membership of the Board of the NSW Education Standards Authority as at 30 June 2023

Membership (outlined in NESAs Act)	Appointed Member
An independent person appointed by the Minister as the Chairperson of the Board	Professor Peter Shergold AC
6 persons appointed by the Minister:	
1 from the government school sector	Georgina Harrison, Secretary, NSW Department of Education (until February 2023)
1 from the Catholic school sector	Dallas McInerney, CEO, Catholic Schools NSW
1 from the independent school sector	Dr Geoff Newcombe AM, CE, Association of Independent Schools NSW (retired in December 2022) Margery Evans, CE, Association of Independent Schools NSW (appointed February 2023)
2 from teacher unions	Denis Fitzgerald, NSW Teachers Federation executive (retired in December 2022) Veronica Yewdall, Independent Education Union NSW
1 from Aboriginal education	Nathan Towney, Pro-Vice Chancellor, University of Newcastle
No less than 4 (but not more than 6) other persons appointed by the Minister with regard to: <ul style="list-style-type: none"> • teachers and school leaders universities • vocational education and training parents of school children • early childhood education • special education business • acumen strategic advisory • skills 	Jenny Allum, Head of School, SCEGGS Darlinghurst Katherine Grace, General Counsel, Company Secretary, Stockland Group Gary Johnson, Principal, Cherrybrook Technology High School Christine Legg, Chief Executive Officer, KU Children's Services Dr Anne Wenham (retired in December 2022)
The Chief Executive Officer (ex-officio)	Paul Martin, Chief Executive Officer, NESAs

Figure 2 Governing Board of the NSW Education Standards Authority and its Committees



Table 6 NESAs Board meetings and attendance of members from 1 July 2022 – 30 June 2023

Member	2022			2023		
	2-Aug	15-Sep	6-Dec	14-Feb	9-May	20-Jun
Chairperson						
Professor Peter Shergold AC	✓	✓	✓	✓	✓	✓
Member from the government school sector						
Georgina Harrisson	✓	✓	A	✓	N/A	N/A
Observer					Murat Dizdar	Murat Dizda
Member from the catholic school sector						
Dallas McInerney	✓	A	✓	✓	✓	✓
Observer		Joanne Hack				
Member from the independent school sector						
Dr Geoff Newcombe AM	✓	A	✓	N/A	N/A	N/A
Margery Evans	N/A	N/A	N/A	✓	✓	✓
Observer		Sarah Egan				
2 members from teacher unions						
Denis Fitzgerald	✓	✓	✓	N/A	N/A	N/A
Observer					Angelo Gavrielatos	Angelo Gavrielatos
Veronica Yewdall	✓	✓	✓	✓	✓	✓
A member from Aboriginal education						
Nathan Towney	✓	A	✓	✓	✓	✓
Persons appointed with regard to teachers, school leaders, universities, vocational education and training parents of school children, early childhood education, special education business acumen and strategic advisory skills						
Jenny Allum	✓	A	✓	✓	✓	✓
Katherine Grace	✓	✓	✓	✓	✓	✓
Gary Johnson	✓	✓	✓	✓	A	✓
Christine Legg	✓	✓	✓	✓	A	✓
Dr Anne Wenham	✓	✓	✓	N/A	N/A	N/A
The Chief Executive Officer						
Paul Martin	✓	✓	✓	✓	✓	✓

Notes: N/A indicates they were not a serving Board member at the time. A indicates the member did not attend.

Human resources

Staffing and executives

At end of the 2022-23 financial year, the overall number of staff was 755 full-time equivalent (FTE) employees, which is an increase of 192 FTEs. The vast majority of these positions are non-ongoing temporary staff recruited to the Curriculum Reform project which will reform over 200 syllabuses and requires:

- experienced teachers and policy professionals to write syllabuses and curriculum policy
- staff dedicated to engaging with teachers, schools, students, parents and the community
- project management professionals to co-ordinate the reform activities within the timeline
- publishing and technology staff to transform NSW curriculum from PDFs to an online system

These Curriculum Reform positions are non-ongoing, with recruitment and offboarding carefully scheduled in concert with the timeline for each syllabus to be reformed. This pattern of recruitment ensures we have the necessary expertise and skills to deliver the Curriculum Reform program.

A small number of additional ongoing positions were created to meet the needs of the organisation and NSW community. Most of these are in the information technology sector reflecting the increasing use of technology for operations across the organisation, to improve customer service and to manage the cybersecurity threat to personal and organisational data.

At 30 June 2023, we employed 29 Public Service Senior Executive (PSSE) staff. This represents 9 additional people, predominately in Band 1 roles.

During the HSC period of August to December 2022, we employ a significant number of casual staff to meet the temporary operational needs of the exam and marking period. We employed close to 15,000 casual staff to accommodate 2022 HSC operations across the state.

NESA participates in the NSW Government graduate programme. In the 2022-23 year, one NESA graduate successfully completed the programme and moved into employment with us. We had a further 2 graduates completing rotations under the program in the past year.

Table 7 Average total remuneration for Public Service Senior Executives per band at 30 June 2023

Band	2021-22	2022-23
Band 4	Not applicable	Not applicable
Band 3	410,000	410,000
Band 2	320,491	339,720
Band 1	223,403	245,697

Table 8 Number of FTE officers and employees by gender and compared to the prior year

	2021/22				2022/23			
	Female	Male	Non-Binary	Total	Female	Male	Non-Binary	Total
General Scale	4	1	0	5	1	0	0	1
Grade 1/2	15	9	0	24	16	6	0	22
Grade 3/4	70	14	0	84	91.7	21	0	112.7
Grade 5/6	52	22	0	74	77.4	33.4	1	111.8
Grade 7/8	54	27	0	81	37.7	58	0	95.7
Grade 9/10	48	16	0	64	59.7	26.8	0	86.5
Grade 11/12	19	16	1	36	34.66	27	1	62.66
Senior Education Officer	91	26	0	117	111.5	37.5	0	149
Principal Education Officer	20	3	0	23	29.6	9	0	38.6
Chief Education Officer	22	14	0	36	28.7	16.6	0	45.3
Executive	9	11	0	20	18.6	11	0	29.6
Totals	404	159	1	564	506.56	246.3	2	754.86

Table 9 FTE officers and employees by gender and compared to the prior year

	2021/22			2022/23		
	Female	Male	Non-Binary	Female	Male	Non-Binary
General Scale	80%	20%	0%	100%	0%	0%
Grade 1/2	62%	38%	0%	73%	27%	0%
Grade 3/4	83%	17%	0%	81%	19%	0%
Grade 5/6	70%	30%	0%	69%	30%	1%
Grade 7/8	67%	33%	0%	39%	61%	0%
Grade 9/10	75%	25%	0%	69%	31%	0%
Grade 11/12	53%	44%	3%	55%	43%	2%
Senior Education Officer	78%	22%	0%	75%	25%	0%
Principal Education Officer	87%	13%	0%	77%	23%	0%
Chief Education Officer	61%	39%	0%	63%	37%	0%
Executive	45%	55%	0%	63%	37%	0%
Totals	71.63%	28.19%	0.18%	67.11%	32.63%	0.26%

Workplace diversity

Throughout the 2022-23 financial year we continued to foster workplace diversity with both direct and indirect actions. We recruited a number of Aboriginal Identified positions. With every position advertised we encourage people with disability to apply, and ask applicants if they need any adjustments for the recruitment process.

We work to achieve our organisational culture that respects diversity in people and perspectives and creates a workplace that makes all people feel welcome and valued. Examples of how we do this are:

- a prominent Acknowledgement of Country and Welcome to Country on our staff intranet and at the commencement of all formal meetings
- organising activities for National Reconciliation Week to promote stronger relationships with Aboriginal and Torres Strait Islander Peoples and communities
- celebrating NAIDOC week and providing various events for staff to engage with and learn about the culture, practices, and history of Aboriginal and Torres Strait Islander Peoples
- continuing to implement our Innovate Reconciliation Action Plan (RAP) and Commitment to Aboriginal Education
- promoting flexible working options for all staff
- providing leadership training for all staff at given levels.

Consistent with the gender trends across all of education, we consistently employ more women than men. We see this across all levels of the organisation with the exception of grade 7/8.

With the recruitment of additional leadership positions

Table 10 Workplace diversity figures

Workforce diversity group	Benchmark or target (%)	2020/21 (%)	2021/22 (%)	2022/23 (%)
Women	50	67	75	69.8
Aboriginal people and Torres Strait Islander Peoples	2.6	2.6	2.7	3.64
People whose first language as a child was not English	19	18	21	19
People with a disability not requiring work-related adjustment	N/A	1	1	0.76
People with a disability requiring work-related adjustment	1.5	1.4	1.4	1.11

(at the level of Senior Officer or above), we increased the number of women in leadership positions. The proportion of women in leadership positions remained at approximately 70% consistent with previous years, reflective of the high proportion of women in the organisation and across the education sector.

During 2022-23 we employed an additional 8 female staff at senior executive level band 1, doubling the number of female band 1 executives on last financial year. The total number of women in executive positions now exceed men for the first time and more closely matches the gender ratios of the organisation and sector as a whole. The higher-level senior executive bands are shared more equally between men and women.

The number of people we employ within identified diversity groups remains similar to last year, once again meaning we meet or exceed most Government benchmark targets. We employed 24 people who identify as Aboriginal or Torres Strait Islander in 2022-23. All were employed on a full-time basis, 8 were permanent employees and 18 were temporary employees.

Internal Audit & Risk Management

Legal change

On 29 November 2022, NESAs replaced Teacher Accreditation Authorities to be the sole decision maker for teacher accreditation decisions at all levels in NSW, implementing amendments made to the *Teacher Accreditation Act 2004* in 2020. To assist teachers and schools in this transition, we published the NSW Teacher Accreditation Manual (TA Manual) in October 2022 which replaced all previous teacher accreditation policies.

Public interest disclosures

No public officials made a public interest disclosure to us during 2022–23 and no public interest disclosures were finalised by us during the same period.

We have established policies and procedures for public interest disclosure available to all our staff on our intranet site. The Chief Executive Officer ensures all staff are aware of the policy and procedures by undertaking internal briefings, training new staff, and sending email messages and circulars to staff.

Complaints management

We refer to the NSW Government customer service delivery standards and entrust our staff, and their managers, with point-of-service processes for managing complaints. We can then address complaints directly and quickly by handling them at the source as they arise. We address complaints in line with processes laid out in any relevant Act, or through structured appeal mechanisms. Our [NESAs Complaints handling policy and process](#) and a [complaint form](#) can be accessed on the NESAs website.

Risk management & insurance arrangements and activities

Primary responsibility for the management of NESAs rests with our Chief Executive Officer (CEO). An Audit and Risk Committee (ARC) assists by overseeing, reviewing, and providing advice about NESAs's governance processes, risk management and control frameworks, and our external accountability obligations. The Committee is directly responsible and accountable to the CEO and has no executive powers.

To assist the NESAs Board to oversee organisational functions, a member of the NESAs Board is invited to observe Audit and Risk Committee meetings, and the Chair of the ARC presents the Committee's work to each Board meeting.

Membership of NESAs's Audit and Risk Committee is included in the Internal Audit and Risk Management Attestation Statement within this report. Our audit and risk committee's composition and functions meet the requirements set out in the NSW Treasury Policy Paper 20-08 Internal Audit and Risk Management Policy for the General Government Sector (TPP2008).

**Internal Audit and Risk Management Attestation Statement for the 2022-2023 Financial Year
for the NSW Education Standards Authority Standards**

I, Paul Martin, am of the opinion that the NSW Education Standards Authority has internal audit and risk management processes in operation that are compliant with the eight (8) core requirements set out in the *Internal Audit and Risk Management Policy for the NSW Public Sector*, specifically:

Core Requirements

Risk Management Framework

- | | | |
|-----|--|------------------|
| 1.1 | The agency head is ultimately responsible and accountable for risk management in the agency | compliant |
| 1.2 | A risk management framework that is appropriate to the agency has been established and maintained and the framework is consistent with AS/NZS ISO 31000:2018 | compliant |

Internal Audit Function

- | | | |
|-----|--|------------------|
| 2.1 | An internal audit function has been established and maintained | compliant |
| 2.2 | The operation of the internal audit function is consistent with the International Standards for the Professional Practice of Internal Auditing | compliant |
| 2.3 | The agency has an Internal Audit Charter that is consistent with the content of the 'model charter' | compliant |

Audit and Risk Committee

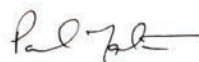
- | | | |
|-----|---|------------------|
| 3.1 | An independent Audit and Risk Committee with appropriate expertise has been established | compliant |
| 3.2 | The Audit and Risk Committee is an advisory committee providing assistance to the agency head on the agency's governance processes, risk management and control frameworks, and its external accountability obligations | compliant |
| 3.3 | The Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter' | compliant |

Membership

The chair and members of the Audit and Risk Committee are:

- Independent Chair, **Mr John Gordon** (appointed 1 March 2016 to 28 February 2024)
- Independent member, **Mr Mark Sercombe** (appointed 1 March 2022 to 28 February 2024)
- Independent member, **Ms Joan Wilcox** (appointed 17 September 2015 to 28 February 2023)

These processes demonstrate that the NSW Education Standards Authority has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the NSW Education Standards Authority.



Paul Martin
Chief Executive Officer
NSW Education Standards Authority
30 October 2023

Cyber Security Annual Attestation Statement for the 2022-2023 Financial Year for the NSW Education Standards Authority

I, Paul Martin, Chief Executive Officer, am of the opinion that the NSW Education Standards Authority has continued working towards maturity in the management of cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

Governance is in place to manage the cyber-security maturity and initiatives of the NSW Education Standards Authority within the resource capacity of the Agency.

Risks to the information and systems of the NSW Education Standards Authority have been identified, assessed and mitigations implemented within the resource capacity of the Agency.

An Information Security Incident Management Procedure exists for the NSW Education Standards Authority. However, it has not been tested over the previous 12 months and is not integrated with the security components of the business continuity arrangements.

The NSW Education Standards Authority has an Information Security Management System (ISMS) in place. The Agency has maintained compliance with the ISO 27001 requirements during the 2022-2023 financial year as confirmed by an accredited, independent third party. During the year, the Agency has transitioned from ISO27001:2012 to ISO27001:2022 version of the standard.

The NSW Education Standards Authority has undertaken the following to improve the management of cyber security governance and resilience:

- Strengthened management oversight of Cyber and Information Security via a dedicated Information and Cyber Security Governance committee, with representatives contributing to and overseeing the program of cyber maturity and uplift;
- Carried out an annual review and identification of Crown Jewels across the Agency;
- Carried out an independent review of perimeter and physical security;
- Carried out an independent review of ICT observability and monitoring capabilities.

The attestation covers the following agencies:

NSW Education Standards Authority



Paul Martin, Chief Executive Officer
31 October 2023

Privacy and Personal Information Protections Act Compliance

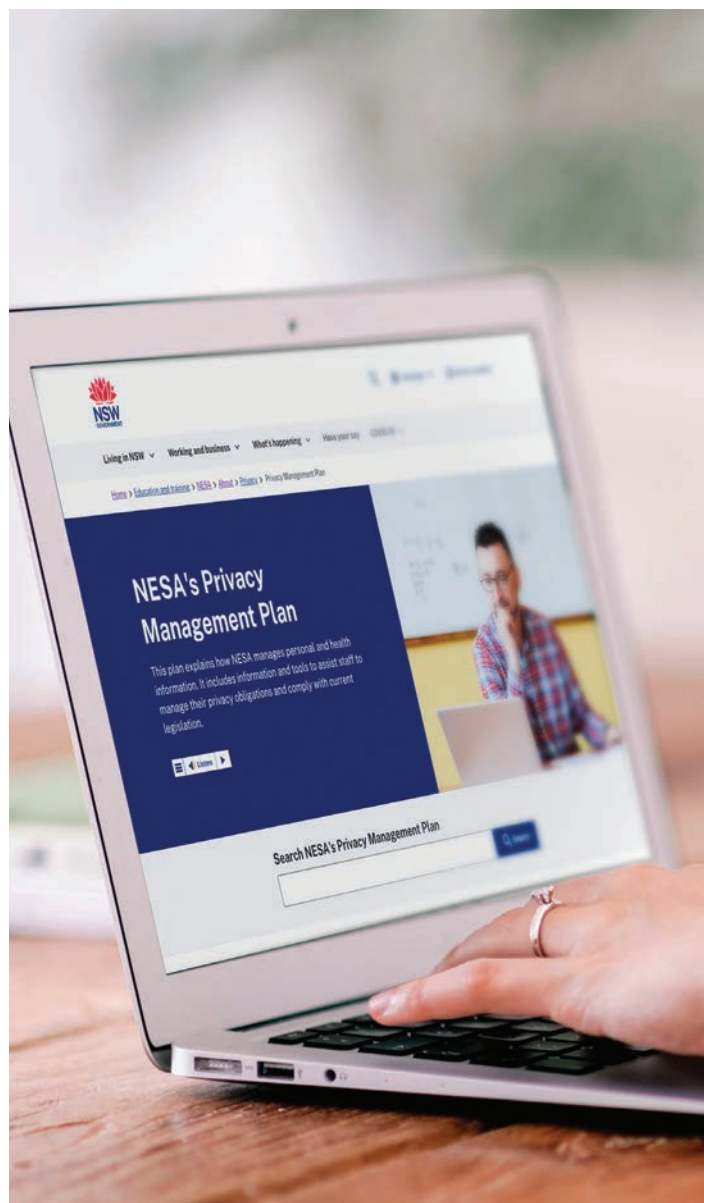
We have a Privacy Management Plan to explain how we manage personal and health information and comply with the *Privacy and Personal Information Protection Act 1998* and the *Health Records and Information Privacy Act 2002*. A copy of the [Privacy Management Plan](#) is available on our website.

The Privacy Management Plan outlines what types of information we collect, the policies and strategies we use to comply with legislation, and gives a mechanism for periodic review of our practices.

We make employees aware of the privacy risk assessment procedure so they know about the requirements to protect citizens' privacy, and so they can manage privacy risks. During the reporting period, we further promoted compliance with NSW privacy legislation by:

- providing staff with information sessions regarding privacy obligations in the course of their employment; and
- participating in Privacy Awareness Week NSW 2023 (coordinated each year by the Information and Privacy Commission NSW).

During the reporting period, there were two reviews conducted by or on behalf of NESA under Part 5 of the *Privacy and Personal Information Protection Act 1998* (NSW).



Obligations under the Government Information (Public Access) Act 2009

In the aim of open, accountable, fair and effective Government, the GIPA Act gives the public the right to access government information if there is no overriding public interest against releasing it. The GIPA act also authorises and encourages the proactive release of information by NSW public sector agencies. We are required to report specific information in our annual report each year. A copy of this annual GIPA data is also provided to the Information Commissioner each year.

Reviews under s7(3) of the Act

We review our program for the release of government information, to identify what information we can make publicly available. During the reporting period, we proactively released the following information relating to key activities and developments:

- 2022 HSC facts and figures;
- 2022 HSC participation and performance data;
- 2022 HSC merit lists (lists of students who achieved outstanding results in the HSC);
- 2022 HSC minimum standards data;
- HSC integrity statistics (including malpractice, non-certification, non-serious attempt);
- Disability provisions statistics;
- Illness/misadventure statistics;
- Various information including consultations and regular updates about the progress of the NSW Curriculum Reform; and
- Teacher accreditation data for FY2021-22, included in the previous annual report.

Access applications

During the reporting period, NESA received three formal access applications (including withdrawn applications but excluding invalid applications). None of these were refused under Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure). Access applications made to NESA during 2022-23 follow. Tables 11 to 19 provide details of access applications made to NESA during 2022-23.

Table 11 Number of applications by type of applicant and outcome, 2022–23

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	0	0	0	0	0	0	0	1
Members of the public (other)	0	1	0	1	0	0	0	0

Note: More than one decision can be made regarding a particular access application. If so, a recording must be made regarding each such decision. This also applies to Table 14.

Table 12 Number of applications by type of application and outcome, 2022–23

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	0	1	0	1	0	0	0	1
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

*Note: A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table 13 Invalid applications, 2022–23

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	2
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	2
Invalid applications that subsequently became valid applications	0

Table 14 Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to the GIPA Act, 2022–23

Public interest consideration	Number of times consideration used
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information about complaints to Judicial Commission	0
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	0
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	0

Note: More than one public interest consideration may apply regarding a particular access application. If so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table 15.

Table 15 Other public interest considerations against disclosure: matters listed in table to section 14 of the GIPA Act, 2022–23

Public interest consideration	Number of occasions when application not successful
Responsible and effective government	1
Law enforcement and security	0
Individual rights, judicial processes and natural justice	1
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table 16 Timeliness of decisions on applications, 2022–23

Timing of decision	Number of applications
Decided within the statutory timeframes (20 days plus any extensions)	1
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0
Total	2

Table 17 Number of applications reviewed under Part 5 of the GIPA Act (by type of review and outcome), 2022–23

Type of review	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner*	1	0	1
Internal review following recommendation under section 93 of the Act	1	0	1
Review by NSW Civil and Administrative Tribunal (NCAT)	0	0	0
Total	2	0	2

*Note: The Information Commissioner does not have the authority to vary decisions, but can make recommendation to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table 18 Applications for review under Part 5 of the GIPA Act (by type of applicant), 2022–23

Applications for review	Number of applications
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

Table 19 Applications transferred to other agencies under Part 4, Division 2 of the GIPA Act (by type of transfer), 2022–23

Transfers to other agencies	Number of applications
Agency-initiated transfers	0
Applicant-initiated transfers	0

Major works in progress

Table 20 Property, plant, and equipment acquisitions 2022-23

	Cost (\$'000)
IT network computer equipment	201
Leasehold improvements	280
Total	481

Table 21 Intangible asset acquisitions 2022-23

	Cost (\$'000)
eTAMS	1,510
Exams System	289
Total	1,799

Consultants

During 2022-23, NESA engaged the following consultancies:

- Deloitte Consulting
- PriceWaterhouseCoopers
- Vivendi Consulting PTY LTD
- Teacher and Educations Services Alliances PTY LTD

Table 22 Consultants equal to or more than \$50,000

Name of consultant	Title of project	Actual Cost	Information
Deloitte Consulting	VET Operations	\$291,060	Operational analysis and insights on NESA's VET workplan and processes.
Deloitte Consulting	Curriculum Reform – Transition to BAU	\$275,000	Development of operational plans to support transition of Curriculum Reform deliverables from pre-implementation to post-implementation.
PriceWaterhouseCoopers	Curriculum Standards Stakeholder Engagement	\$148,738	Development of operational stakeholder engagement governance model and plans for Curriculum Standards.
Vivendi Consulting PTY LTD	Disability Provisions Operations	\$165,000	Operational analysis and insights on NESA's Disability Provisions processes
Teacher and Educations Services Alliance PTY LTD	Scoping HSC International	\$67,925	Provided advice about International marking of the HSC Independently investigate, recommend and report on the potential scope, viability, operating parameters, cost and revenue implications to increase offering the Higher School Certificate (HSC) credential internationally.

Payment of accounts

Table 23 Time for payment of accounts, 2022–23

Quarter (2022–23)	Current, i.e. within due date (\$'000)	Less than 30 days overdue (\$'000)	Between 30 and 60 days overdue (\$'000)	Between 60 and 90 days overdue (\$'000)	More than 90 days overdue (\$'000)
All suppliers					
September	15,645	199	154	8	Nil
December	15,998	286	95	1	Nil
March	16,284	177	176	55	Nil
June	20,827	145	98	64	Nil
Small business suppliers					
September	387	Nil	Nil	Nil	Nil
December	369	Nil	Nil	Nil	Nil
March	399	Nil	Nil	Nil	Nil
June	374	Nil	Nil	Nil	Nil

Table 24 Details of accounts due or paid within each quarter, 2022-23

Measure	Sep-22	Dec-22	Mar-23	Jun-23
All suppliers				
Number of accounts due for payment	2,067	3,362	2,860	3,056
Number of accounts paid on time	1,879	3,015	2,687	2,795
Dollar amount of accounts due for payment	15,645,411	15,998,398	16,284,811	20,827,761
Dollar amount of accounts paid on time	15,645,050	15,998,015	16,284,403	20,827,454
Number of payments for interest on overdue accounts	Nil	Nil	Nil	Nil
Interest paid on overdue accounts	Nil	Nil	Nil	Nil
Small business suppliers^(a)				
Number of accounts due for payment to small business	87	87	87	87
Number of accounts due to small business paid on time	87	87	87	87
Dollar amount of accounts due for payment to small business	342,215	358,881	401,279	387,100
Dollar amount of accounts due to small business paid on time	342,125	358,881	401,279	387,100
Number of payments to small business for interest on overdue accounts	Nil	Nil	Nil	Nil
Interest paid to small business on overdue accounts	Nil	Nil	Nil	Nil
All suppliers				
Actual percentage of accounts paid on time (based on number of accounts)	91%	90%	94%	91%
Actual percentage of accounts paid on time (based on \$)	100%	100%	100%	100%
Small business suppliers^(a)				
Actual percentage of small business accounts paid on time (based on number of accounts)	100%	100%	100%	100%
Actual percentage of small business accounts paid on time (based on \$)	100%	100%	100%	100%

Statutory disclosure requirements

Funds granted to non-government community organisations

NESA did not grant funds to non-government community organisations during FY2022-23.

Economic/other factors affecting the achievement of operational objectives

There were no specific economic factors affecting the achievement of objectives during FY2022-23. The body of this report covers other factors.

Land disposal

NESA does not hold title to any land or buildings and was not involved in the disposal of land by other agencies in FY2022-23.

Subsidiaries, partnerships, joint ventures and other associations

NESA joint ventures with other organisations are described throughout this report.

Investment management and performance

NESA had no investments under management during the reporting period.

Liability and management performance

As our levels of debt are below \$20 million, we do not meet the inclusion criteria set out by NSW Treasury in the policy paper *Treasury Management Policy* (TPP 07-7) issued July 2007.

Additional matters

There were no additional matters arising after 30 June 2023 and prior to the submission of the annual report that are expected to have a significant effect on our operations or our clientele.

Sustainability

5



Sustainability initiatives

Work health and safety

There were 22 workers compensation claims reported in 2022-23, with falls being the most common reason for injury. We had 26 reported injuries, 9 lost time injuries and closed 18 injuries. There were no SafeWork prosecutions in 2022-23. Seven claims were closed off in 2022/23.

As we promote a flexible working environment within NESAs, we arrange ergonomic assessments for both work and home environments. We provide a free Employee Assistance Program (EAP) to provide confidential and free counselling services for all staff. The EAP can also assist managers to navigate personal issues with staff and support them with their concerns, or provide assistance for how to sensitively address workplace issues.

Vaccinating the organisation against the impacts of influenza

During April to May 2023, staff were able to access a free flu vaccination. A total of 277 staff took up this opportunity, increasing our organisational resilience and ability to continue to deliver for those that rely on us. This was a significant increase on the number of staff taking up the vaccine the previous year.

Table 25 Flu vaccinations administered

Year	No. of Flu Vaccination Clinics	Total number of staff who participated
2022	2	161
2023	3	277

Implementing the Paper Gone project

Our records and information management team initiated the Paper Gone Project to help us go digital and reduce our use of paper. Across the organisation, we digitised processes and forms, as well as scanned and digitally filed historical paper records.

Steps taken to avoid procuring products of modern slavery

We want to ensure goods and services we procure are not the product of modern slavery within the definition of the Modern Slavery Act 2018. During this financial year, we:

- updated our policies and procedures to reflect our commitment to addressing modern slavery risks
- provided training to staff involved in procurement for how to identify and manage the risks of modern slavery within our procurement activities
- undertook assessments before each procurement to determine the level of modern slavery risk
- included a section in each request for quotation/ tender/proposal (RFX) document outlining our expectations for suppliers in relation to modern slavery risks and human rights
- included a discussion item for modern slavery in our negotiations with suppliers
- drafted clauses about managing Modern Slavery risks, based upon NSW Government agreed methods, and inserted these into model contracts.
- undertook regular risk assessments and supplier due-diligence checks, in line with the value, nature and risk profile of the procurements

Financial Performance





INDEPENDENT AUDITOR'S REPORT

NSW Education Standards Authority

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the NSW Education Standards Authority (the Authority), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information of the Authority and the consolidated entity. The consolidated entity comprises the Authority and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Authority and the consolidated entity.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Authority and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Chief Executive Officer's Responsibilities for the Financial Statements

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive Officer's responsibility also includes such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Authority and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Authority and the consolidated entity carried out their activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where it may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Lawrissa Chan
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY

Financial statements

NSW EDUCATION STANDARDS AUTHORITY

Consolidated Financial Statements 30 June 2023

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Consolidated Statement of Comprehensive Income for the year ended 30 June 2023

	Notes	Budget Consolidated Entity 2023 \$'000	Actual Consolidated Entity 2023 \$'000	Actual Parent Entity 2023 \$'000	Actual Consolidated Entity 2022 \$'000	Actual Parent Entity 2022 \$'000
Expenses excluding losses						
Operating expenses						
Employee-related expenses	2(a)	170,460	162,884	-	129,399	-
Personnel Services	2(b)	-	-	161,256	-	128,079
Other operating expenses	2(c)	54,669	53,379	53,379	40,862	40,862
Depreciation and amortisation	2(d)	1,651	1,984	1,984	6,907	6,907
Finance costs	2(e)	44	-	-	72	72
Total expenses excluding losses		226,824	218,247	216,619	177,240	175,920
Revenue						
Sale of goods and services from contracts with customers	3(a)	32,276	29,957	29,957	25,478	25,478
Investment revenue		227	-	-	-	-
Grants and other contributions	3(b)	130,082	131,643	131,643	164,664	164,664
Acceptance by the Crown Entity of employee benefits and other liabilities	3(c)	4,238	1,628	-	1,320	-
Other income	3(d)	950	4,575	4,575	3,246	3,246
Total revenue		167,773	167,803	166,175	194,708	193,388
Operating result		(59,051)	(50,444)	(50,444)	17,468	17,468
Gains / (losses) on disposal		10	-	-	-	-
Other gains / (losses) from the derecognition of lease arrangements with PNSW	4	-	-	-	212	212
Net result		(59,041)	(50,444)	(50,444)	17,680	17,680
Other comprehensive income		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME		(59,041)	(50,444)	(50,444)	17,680	17,680

The accompanying notes form part of these consolidated financial statements.

Consolidated Statement of Financial Position as at 30 June 2023

	Notes	Budget Consolidated Entity 2023 \$'000	Actual Consolidated Entity 2023 \$'000	Actual Parent Entity 2023 \$'000	Actual Consolidated Entity 2022 \$'000	Actual Parent Entity 2022 \$'000
ASSETS						
Current Assets						
Cash and cash equivalents	7	4,409	3,527	3,527	56,603	56,603
Receivables	8	3,722	9,080	9,080	6,660	6,660
Inventories	10	596	75	75	203	203
Total Current Assets		8,727	12,682	12,682	63,466	63,466
Non-Current Assets						
Receivables	8	-	101	101	63	63
Property, plant and equipment						
- Leasehold improvements	11	2,008	1,166	1,166	970	970
- Plant and equipment	11	328	170	170	252	252
Total property, plant and equipment		2,336	1,336	1,336	1,222	1,222
Intangible assets	13	9,201	9,972	9,972	9,790	9,790
Total Non-Current Assets		11,537	11,409	11,409	11,075	11,075
Total Assets		20,264	24,091	24,091	74,541	74,541
LIABILITIES						
Current Liabilities						
Payables	15	8,212	3,235	3,235	5,033	5,033
Payables - Employee related	15	2,086	2,598	-	2,307	-
Payables - Personnel services	15	-	-	2,598	-	2,307
Other	15	-	170	170	1,232	1,232
Contract liabilities	9	8,278	10,123	10,123	9,960	9,960
Provisions - Employee related	16	7,691	12,651	-	10,249	-
Provisions - Personnel services	16	-	-	12,651	-	10,249
Total Current Liabilities		26,267	28,777	28,777	28,781	28,781
Non-Current Liabilities						
Provisions - Employee related	16	187	200	-	202	-
Provisions - Personnel services	16	-	-	200	-	202
Total Non-Current Liabilities		187	200	200	202	202
Total Liabilities		26,454	28,977	28,977	28,983	28,983
Net Assets / (Liabilities)		(6,190)	(4,886)	(4,886)	45,558	45,558
EQUITY						
Accumulated funds / (Losses)	17	(6,190)	(4,886)	(4,886)	45,558	45,558
Total Equity		(6,190)	(4,886)	(4,886)	45,558	45,558

The accompanying notes form part of these consolidated financial statements.

Consolidated Statement of Changes in Equity for the year ended 30 June 2023

	Consolidated Entity Accumulated Funds \$'000	Total \$'000	Parent Entity Accumulated Funds \$'000	Total \$'000
Balance at 1 July 2022	45,558	45,558	45,558	45,558
Net result for the year	(50,444)	(50,444)	(50,444)	(50,444)
Other comprehensive income	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the year	(50,444)	(50,444)	(50,444)	(50,444)
Balance at 30 June 2023	(4,886)	(4,886)	(4,886)	(4,886)

	Consolidated Entity Accumulated Funds \$'000	Total \$'000	Parent Entity Accumulated Funds \$'000	Total \$'000
Balance at 1 July 2021	27,878	27,878	27,878	27,878
Net result for the year	17,680	17,680	17,680	17,680
Other comprehensive income	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the year	17,680	17,680	17,680	17,680
Balance at 30 June 2022	45,558	45,558	45,558	45,558

The accompanying notes form part of these consolidated financial statements.

Consolidated Statement of Cash Flows for the year ended 30 June 2023

		Budget Consolidated Entity 2023 \$'000	Actual Consolidated Entity 2023 \$'000	Actual Parent Entity 2023 \$'000	Actual Consolidated Entity 2022 \$'000	Actual Parent Entity 2022 \$'000
Notes						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee related		(166,223)	(160,280)	-	(127,288)	-
Personnel Services		-	-	(160,280)	-	(127,288)
Suppliers for goods and services		(54,669)	(55,572)	(55,572)	(46,272)	(46,272)
Finance costs		(44)	-	-	(72)	(72)
Total Payments		(220,936)	(215,852)	(215,852)	(173,632)	(173,632)
Receipts						
Sale of goods and services		32,276	30,619	30,619	23,751	23,751
Interest received		227	-	-	-	-
Grants and other contributions		130,082	129,374	129,374	164,371	164,371
Other		950	5,063	5,063	8,641	8,641
Total Receipts		163,535	165,056	165,056	196,763	196,763
NET CASH FLOWS (USED) / FROM OPERATING ACTIVITIES	21	(57,401)	(50,796)	(50,796)	23,131	23,131
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales of property, plant and equipment		30	-	-	-	-
Purchase of plant and equipment and leasehold improvements		(600)	(481)	(481)	(229)	(229)
Purchase of intangibles assets		-	(1,799)	(1,799)	(1,683)	(1,683)
Other		(1,700)	-	-	-	-
NET CASH FLOWS (USED) / FROM INVESTING ACTIVITIES		(2,270)	(2,280)	(2,280)	(1,912)	(1,912)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payment of principal portion of lease liabilities		-	-	-	(5,225)	(5,225)
NET CASH FLOWS (USED) / FROM FINANCING ACTIVITIES		-	-	-	(5,225)	(5,225)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS						
		(59,671)	(53,076)	(53,076)	15,994	15,994
Opening cash and cash equivalents		64,079	56,603	56,603	40,609	40,609
CLOSING CASH AND CASH EQUIVALENTS	7	4,408	3,527	3,527	56,603	56,603

The accompanying notes form part of these consolidated financial statements.

1. Statement of Significant Accounting Policies

(a) Reporting entity

The NSW Education Standards Authority ('NESA') is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent.

NESA is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The reporting entity ('NESA') is consolidated as part of the NSW Total Sector Accounts.

NESA as a reporting entity comprises all the entities under its control, namely the NSW Education Standards Authority Staff Agency ('NESA Staff Agency').

All the operating activities of NESA are under the control of NESA which includes supporting the services required by the Australian Music Examinations Board and the Aboriginal Education Consultative Group.

The NESA Staff Agency provides personnel services to NESA.

In the process of preparing the consolidated financial statements for NESA, consisting of the controlling and controlled entities, all inter-entity transactions and balances have been eliminated.

These consolidated financial statements for the year ended 30 June 2023 have been authorised for issue by the Chief Executive Officer on 20 September 2023.

(b) Basis of preparation

NESA's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations)
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and
- Treasurer's Directions issued under the GSF Act.

Property, plant and equipment and certain financial assets and liabilities are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgments, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency which is NESA's presentation and functional currency.

The accrual basis of accounting and applicable accounting standards have been adopted.

(c) Going Concern

NESA's financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operating activity and the realisation of assets and the settlement of liabilities in the normal course of operations.

At 30 June 2023 there was a deficit in Net Current Assets and a deficit in total equity. Notwithstanding, NESA is considered to be a going concern.

NESA maintains management of cash flows with positive cash flows for the year and cash on hand and at bank as at 30 June 2023 of \$3.527m.

NESA receives a grant from the Department of Education which is sufficient to fund its ongoing operations.

The Department of Education receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriations Act for that year.

(d) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(e) Accounting for the Goods and Services Tax

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- amount of GST incurred by NESA as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

1. Statement of Significant Accounting Policies (continued)

(f) Foreign currency translation

Transactions in foreign currencies are recorded using the spot rate at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the end of the reporting date.

Differences arising on settlement or translation of monetary items are recognised in net result.

(g) Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(h) Changes in accounting policies, including new or revised AAS

(i) Effective for the first time in 2022-23

The accounting policies applied in 2022-23 are consistent with those of the previous financial year except as a result of new or revised Australian Accounting Standards as follows:

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or

Non-Current – Deferral of Effective Date

AASB 2021-7a Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10

and AASB 128 and Editorial Corrections

AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities

accompanying AASB 15

First-time adoption of the above new standards have no material impact on NESAs financial performance and position.

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new AAS unless Treasury determines otherwise.

The following new AAS have not been applied and are not yet effective:

AASB17 Insurance Contracts

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and

Editorial Corrections

AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants

AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments

AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128

Editorial Corrections

AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information

NESA has assessed that there will be no material impact in the year of initial application of these standards.

(i) Climate-related matters

In preparing these financial statements, NESA has considered climate related matters and is of the view that the effect of climate risk is not material.

2. Expenses Excluding Losses

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
(a) Employee related expenses				
Salaries and wages (including annual leave) 1	141,416	-	112,681	-
Superannuation - defined benefit plans	242	-	226	-
Superannuation - defined contribution plans	11,996	-	9,528	-
Long service leave	1,352	-	1,100	-
Workers' compensation insurance	754	-	484	-
Payroll tax and fringe benefits tax	7,124	-	5,380	-
	<u>162,884</u>	<u>-</u>	<u>129,399</u>	<u>-</u>

1 An amount of \$1.445m (2021-22: \$1.326m) for employee related expenses was capitalised during the financial year.

(b) Personnel services

Personnel services	-	161,256	-	128,079
	<u>-</u>	<u>161,256</u>	<u>-</u>	<u>128,079</u>

(c) Other operating expenses include the following:

Auditor's remuneration				
- audit of the financial statements	76	76	67	67
Computing expenses	14,977	14,977	9,220	9,220
Couriers	521	521	265	265
Expense relating to short-term leases	6,957	6,957	556	556
Expense relating to leases of low-value assets	1,045	1,045	728	728
Fees for services	1,570	1,570	1,968	1,968
Furniture and equipment	438	438	81	81
Insurance	397	397	320	320
Legal fees	365	365	562	562
Maintenance	416 *	416 *	1,360	1,360
Marking centre rental	3,652	3,652	5,210	5,210
Motor vehicles	404	404	273	273
Other contractors 1	13,409	13,409	12,549	12,549
Other expenses	1,523	1,523	1,596	1,596
Postage	404	404	583	583
Printing and publishing	1,794	1,794	1,620	1,620
Security	1,942	1,942	1,604	1,604
Staff development	550	550	746	746
Stationery and consumables	378	378	304	304
Telephones	738	738	772	772
Travel and accommodation	1,823	1,823	478	478
	<u>53,379</u>	<u>53,379</u>	<u>40,862</u>	<u>40,862</u>

1 An amount of \$0.355m (2021-22: \$0.357m) for contractor related expenses was capitalised during the financial year.

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
* Reconciliation - Total maintenance expense				
Maintenance expense - contracted labour and other (non-employee related), as above	416	416	1,360	1,360
Employee related maintenance expense included in Note 2(a)	-	-	-	-
Total maintenance expenses included in Note 2(a) + 2(b)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
* Reconciliation - Total maintenance expense	<u>416</u>	<u>416</u>	<u>1,360</u>	<u>1,360</u>

2. Expenses Excluding Losses (continued)

Recognition and Measurement

Maintenance Expense

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Insurance

NESA's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

Lease expense

NESA recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term i.e. where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

Variable lease payments not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date).

These payments are recognised in the period in which the event or condition that triggers those payments occurs.

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
(d) Depreciation and amortisation expense				
Depreciation				
Leasehold improvements	285	285	239	239
Plant and equipment	82	82	100	100
Right-of-use assets	-	-	5,125	5,125
	<u>367</u>	<u>367</u>	<u>5,464</u>	<u>5,464</u>
Amortisation				
Software intangibles	1,617	1,617	1,443	1,443
	<u>1,617</u>	<u>1,617</u>	<u>1,443</u>	<u>1,443</u>
Total depreciation and amortisation expense	<u>1,984</u>	<u>1,984</u>	<u>6,907</u>	<u>6,907</u>

Refer to Note 11, 12 and 13 for recognition and measurement policies on depreciation and amortisation.

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
(e) Finance costs				
Interest expense from lease liabilities	-	-	72	72
Total interest expense	<u>-</u>	<u>-</u>	<u>72</u>	<u>72</u>

Recognition and Measurement

Finance costs consist of interest and other costs incurred in connection with leasing. Finance costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW GGS entities.

3. Revenue

Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15 *Revenue from Contracts with Customers*. Comments regarding the accounting policies for the recognition of income are discussed below.

(a) Sale of goods and services from contracts with customers

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Sale of goods:				
Publication and copyright fees	737	737	860	860
<i>Subtotal of sale of goods</i>	<u>737</u>	<u>737</u>	<u>860</u>	<u>860</u>
Rendering of services:				
Higher School Certificate user charges	601	601	586	586
NAPLAN user charges	7,078	7,078	5,507	5,507
Australian Music Examination Board fees	3,773	3,773	2,689	2,689
Exhibition fees	512	512	168	168
Accreditation fees	16,930	16,930	15,369	15,369
Other	326	326	299	299
<i>Subtotal of rendering of services</i>	<u>29,220</u>	<u>29,220</u>	<u>24,618</u>	<u>24,618</u>
	<u>29,957</u>	<u>29,957</u>	<u>25,478</u>	<u>25,478</u>

Recognition and Measurement

Sale of goods

Revenue from sale of goods is recognised as when NESAs satisfies a performance obligation by transferring the promised goods.

Type of Good	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
Publication and copyright fees	<p>The performance obligation of transferring these products is typically satisfied at the point in time when the products are delivered to the customer. Delivery in accordance with the contract denotes acceptance by the customer, and therefore deemed as the point in time when the control is transferred to the customer.</p> <p>The payments are typically due 30 days from the sale date.</p>	<p>Revenue from these sales is recognised based on the price specific in the contract and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur.</p> <p>No element of financing is deemed present as the sales are made with a short credit term. No volume discount or warranty is provided on the sale.</p>

Rendering of services

Revenue from rendering of services is recognised when NESAs satisfies the performance obligation by delivering the promised services.

Type of Service	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
Higher School Certificate, NAPLAN, AMEB user charges and exhibition fees	<p>The performance obligation in relation to HSC, NAPLAN or AMEB examinations or exhibition fees are typically satisfied as the services are delivered to the customer. i.e. in the year when the student sits the exam.</p> <p>The payments are typically due 30 days from the sale date.</p>	<p>Revenue is recognised when the services are provided and measured at the published prices based upon the examination being provided or the exhibition being attended.</p> <p>No significant element of financing is deemed present as the sales are made with a short credit term.</p>

3. Revenue (continued)

Accreditation fees	The performance obligations in relation to teacher accreditation are typically satisfied as the services are delivered to the customer i.e. over the calendar year.	Revenue is recognised when the services are provided and measured by the percentage of time lapsed by the reporting period end.
	The payments are typically due 30 days from the sale date.	No element of financing is deemed present as the sales are made with a short credit term.

Refer to Note 9 for the disclosure of the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting period, and when NESA expects to recognise the unsatisfied portion as revenue.

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
(b) Grants and Other contributions				
Vocational education and training	347	347	347	347
Department of Education	128,221	128,221	162,135	162,135
Eligibility of Accreditation Grant	1,065	1,065	1,056	1,056
Other	2,010	2,010	1,126	1,126
	131,643	131,643	164,664	164,664

Recognition and Measurement

Revenue from grants with sufficiently specific performance obligations is recognised as and when NESA satisfies a performance obligation by completing the promised service, such as the development of a specific curriculum module. The payments are typically due 30 days from the sale date.

Revenue from these grants is recognised based on the grant amount specified in the funding agreement/funding approval, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The grant amount is determined in advance of any work commencing. No element of financing is deemed present as funding payments are usually received in advance or shortly after the relevant obligation is satisfied.

Refer Note 9 for transaction price allocated to the performance obligations that have not been satisfied at the end of the year and when it is expected to be recognised as revenue.

Income from grants without sufficiently specific performance obligations are recognised when NESA obtains control over the granted assets (e.g. cash).

NESA receives its funding via grants from the Department of Education.

The *Appropriation Act 2022 (Appropriations Act)* (and the subsequent variations, if applicable) appropriates the sum of \$22.5b to the Minister for Education and Early Learning out of the Consolidated Fund for the services of the Department of Education for the year 2022–23. The spending authority of the Minister from the *Appropriations Act* has been delegated or subdelegated to officers of the Department of Education and entities that it is administratively responsible for, including the NSW Education Standards Authority.

The *Treasury and Energy Legislation Amendment Act 2022* made some amendments to sections 4.7 and 4.9 of the *Government Sector Finance Act 2018* (the GSF Act). These amendments commenced on 14 November 2022 and are applied retrospectively. As a result, the lead Minister for the NSW Education Standards Authority, being the Minister for Education and Early Learning, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time the NSW Education Standards Authority receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the NESA Education Standards Authority. These deemed appropriations are taken to have been given for the services of the Department of Education.

In addition, government money that the NSW Education Standards Authority receives or recovers, from another GSF agency, of a kind prescribed by the GSF regulations that forms part of the Consolidated Fund, is now capable of giving rise to deemed appropriations where the receiving agency has a different lead Minister to the agency making the payment, or one of both of the agencies is a special office (as defined in section 4.7(8)).

3. Revenue (continued)

On 16 June 2023, the *GSF Amendment (Deemed Appropriations) Regulation 2023* was approved to bring the GSF regulations in line with the above deemed appropriation amendments to the GSF Act.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department of Education. It has been prepared by aggregating the spending authorities of the Minister for Education and Early Learning for the services of the Department of Education. It reflects the status at the point in time this disclosure statement is being made. The NSW Education Standards Authority's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations authorising officers of the NSW Education Standards Authority to spend Consolidated Fund money, impose an overall spending limit of \$226.824m (2022: \$212.303m). Total expenditure incurred is \$218.247m (2022: \$177.240m). The variance of \$8.397m is mainly due to the timing of the delivery of projects.

The State Budget and related Appropriation Bill for year commencing 1 July 2023 has been delayed until September 2023. Pursuant to section 4.10 of the GSF Act, the Treasurer has authorised the payment of pecified sums out of the Consolidated Fund to meet the requirements of this period. The authorisation is current from 1 July 2023 until the earlier of 30 September 2023 or enactment of the 2022-23 annual Appropriation Act.

	\$'000	\$'000	\$'000	\$'000
(c) Acceptance by the Crown in the right of New South Wales benefits and other liabilities				
The following liabilities and / or expenses have been assumed by the Crown Entity:				
Superannuation - defined benefit	242	-	225	-
Long service leave	1,373	-	1,084	-
Payroll tax on superannuation	13	-	11	-
	<u>1,628</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
(d) Other income				
Project Services	35	35	20	20
Mark Manager	4,462	4,462	3,163	3,163
Miscellaneous	78	78	63	63
	<u>4,575</u>	<u>4,575</u>	<u>3,246</u>	<u>3,246</u>

4. Other Gains / (Losses)

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Derecognition of right-of-use assets and lease liabilities with Property NSW*	-	-	212	212
	-	-	212	212

Recognition and Measurement

Impairment losses on non-financial assets

Impairment losses may arise on non-financial assets held by NESAs from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting Policies and events giving rise to impairment losses are disclosed in the following notes:

Trade receivables and contract assets - Note 8

Property, plant and equipment - Note 11

Leases - Note 12

Intangible assets - Note 13

* The net gains/(losses) are recognised from the derecognition of the right-of-use asset and lease liability with Property NSW as at 30 June 2022. Please refer to Note 12 for further details of derecognition.

The net gain/(loss) from the derecognition of right-of-use asset and lease liability as at 30 June 2022 is reconciled as below:

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Right-of-use asset				
Gross carrying value	-	-	16,260	16,260
Less: accumulated depreciation and accumulated impairment provision	-	-	(10,794)	(10,794)
Net book value	-	-	5,466	5,466
Amortised balance of incentives received	-	-	-	-
Lease liability	-	-	5,678	5,678
Net Gains/(Losses)	-	-	212	212

5. Conditions and Restrictions on Income of Not-for-Profit Entities

The *Education Standards Authority Act 2013* ('the NESAs Act') at Section 15 established the Education Standards Authority Fund ('the NESAs Fund') into which is to be paid all fees and charges, any appropriations and any other money payable to NESAs under the *Teacher Accreditation Act 2004*.

The NESAs fund has a separate operating bank account. The fund had a balance of \$72,028 at 30 June 2023 (2021-22: \$0.657m).

The NESAs Act stipulates that money held in the Fund is to be applied only for the purposes of meeting costs incurred in connection with the accreditation of teachers under the Act and in monitoring, maintaining and developing teacher quality.

6. State outcome group statements for the year ended 30 June 2023

	Outcome Group 1*		Outcome Group 2*		Outcome Group 3*		Outcome Group 4*		Total	
	Curriculum Standards		School Standards		Assessment Standards		Teaching Standards		2023	2022
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
NESA'S EXPENSES & INCOME	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expenses excluding losses										
Operating expenses										
• Employee related	29,795	23,670	13,948	11,080	102,287	81,259	16,854	13,390	162,884	129,399
• Other operating expenses	8,249	6,314	2,739	2,097	36,962	28,295	5,429	4,156	53,379	40,862
Depreciation and amortisation	536	1,865	357	1,243	595	2,072	496	1,727	1,984	6,907
Finance Costs	-	19	-	13	-	22	-	18	-	72
Total expenses excluding losses	38,580	31,868	17,044	14,433	139,844	111,648	22,779	19,291	218,247	177,240
Revenue										
Sale of goods and services										
from contracts with customers	369	430	695	729	11,963	8,950	16,930	15,369	29,957	25,478
Grants and other contributions	28,002	33,901	12,822	16,214	70,521	89,173	20,298	25,376	131,643	164,664
Acceptance by the Crown Entity of employee benefits and other liabilities	346	272	159	130	872	715	251	203	1,628	1,320
Other income	-	-	-	-	4,575	3,246	-	-	4,575	3,246
Total revenue	28,717	34,603	13,676	17,073	87,931	102,084	37,479	40,948	167,803	194,708
Other Gains / (Losses)	-	57	-	38	-	64	-	53	-	212
Net result	(9,863)	2,792	(3,368)	2,678	(51,913)	(9,500)	14,700	21,710	(50,444)	17,680
Other comprehensive income										
Increase / (decrease) in revaluation surplus	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	(9,863)	2,792	(3,368)	2,678	(51,913)	(9,500)	14,700	21,710	(50,444)	17,680
ENTITY'S ASSETS & LIABILITIES	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets										
Cash and cash equivalents	620	9,970	272	4,383	2,272	36,414	363	5,836	3,527	56,603
Receivables	156	269	142	239	2,911	970	5,871	5,182	9,080	6,660
Inventories	38	102	-	-	37	101	-	-	75	203
Total current assets	814	10,341	414	4,622	5,220	37,485	6,234	11,018	12,682	63,466
Non-current Assets										
Receivables	-	-	-	-	101	63	-	-	101	63
Property, plant and equipment	244	223	114	105	839	767	139	127	1,336	1,222
Intangible assets	1,824	1,791	854	838	6,262	6,148	1,032	1,013	9,972	9,790
Total non-current assets	2,068	2,014	968	943	7,202	6,978	1,171	1,140	11,409	11,075
TOTAL ASSETS	2,882	12,355	1,382	5,565	12,422	44,463	7,405	12,158	24,091	74,541
Current liabilities										
Payables	1,348	891	1,348	891	1,766	4,507	1,371	1,051	5,833	7,340
Other	30	222	13	100	109	776	18	134	170	1,232
Contract liabilities	188	186	188	186	1,224	1,208	8,523	8,380	10,123	9,960
Provisions	2,314	1,875	1,083	878	7,944	6,436	1,308	1,060	12,651	10,249
Total current liabilities	3,880	3,174	2,633	2,055	11,044	12,927	11,220	10,625	28,777	28,781
Non-current liabilities										
Provisions	37	37	17	17	124	126	22	22	200	202
Total non-current liabilities	37	37	17	17	124	126	22	22	200	202
TOTAL LIABILITIES	3,918	3,211	2,650	2,072	11,167	13,053	11,242	10,647	28,977	28,983
NET ASSETS	(1,036)	9,144	(1,267)	3,493	1,254	31,410	(3,837)	1,511	(4,886)	45,558

Expenses and income have been allocated on an actual basis. Assets and liabilities have been allocated on an actual basis or by staffing numbers.

* The names and purposes of each outcome group are summarised below.

State Outcome Group Descriptions

Outcome Group 1: Curriculum Standards.

Outcome: Educational Foundations for success.

Objectives: This program covers providing relevant high quality syllabuses, courses and support materials that promote high standards of primary (K-6) and secondary (Years 7-12) education for a full range of students.

Outcome Group 2: School Standards

Outcome: High-quality standards for schooling

Objectives: This program covers registering and accrediting non-government schools, monitoring the compliance of the government schooling system, registering home schooling, approving course providers for students from overseas and the regulation of teacher accreditation authorities.

Outcome Group 3: Assessment Standards

Outcome: Educational Foundations for success.

Objectives: This program covers conducting School Certificate (SC) tests to 2011, Higher School Certificate (HSC) examinations, Australian Music Examinations Board (AMEB) examinations, administering the Record of School Achievement (RoSA) and being the test administration authority for the National Assessment Program for Literacy and Numeracy (NAPLAN) from 2013.

Outcome Group 4: Teaching Standards

Outcome: High-quality standards for schooling

Objectives: This program covers assessing the qualifications of teachers to meet the requirements for provisional or conditional accreditation. Administration of the accreditation requirements for all teachers in NSW schools including early childhood teachers is also a part of this program.

7. Current Assets - Cash and Cash Equivalents

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Cash at bank and on hand	3,527	3,527	56,603	56,603
	<u>3,527</u>	<u>3,527</u>	<u>56,603</u>	<u>56,603</u>
For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank and cash on hand.				
Cash and cash equivalents (per Statement of Financial Position)	3,527	3,527	56,603	56,603
	<u>3,527</u>	<u>3,527</u>	<u>56,603</u>	<u>56,603</u>

Refer to Note 24 for details regarding credit risk and market risk arising from financial instruments.

\$0.072m (2021-22: \$0.657m) of these balances form part of the NESA Fund and restrictions apply. See Note 14 for details.

8. Current / Non-Current Assets - Receivables

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Trade receivables from contracts with customers	969	969	302	302
Accreditation Fees receivable	8,063	8,063	7,806	7,806
	<u>9,032</u>	<u>9,032</u>	<u>8,108</u>	<u>8,108</u>
Less Allowance for expected credit losses *				
- Accreditation Fees receivable	(2,333)	(2,333)	(2,862)	(2,862)
Total expected credit losses	<u>(2,333)</u>	<u>(2,333)</u>	<u>(2,862)</u>	<u>(2,862)</u>
Sundry government debtors	1,605	1,605	1,130	1,130
Other	-	-	107	107
Prepayments - Current	776	776	177	177
Prepayments - Non-Current	101	101	63	63
	<u>9,181</u>	<u>9,181</u>	<u>6,723</u>	<u>6,723</u>

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
*Movement in the allowance for expected credit losses				
Balance at the beginning of the year	2,862	2,862	2,308	2,308
Amounts written off during the year	(454)	(454)	(237)	(237)
Amounts recovered during the year	-	-	-	-
Increase / (decrease) in allowance recognised in net results	(75)	(75)	791	791
Balance at the end of the year	<u>2,333</u>	<u>2,333</u>	<u>2,862</u>	<u>2,862</u>

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 24.

Recognition and Measurement

All 'regular way' purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Receivables that do not contain a significant financing component are measured at the transaction price.

8. Current / Non-Current Assets - Receivables (continued)

Subsequent measurement

NESA holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

NESA recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that NESA expects to receive, discounted at the original effective interest rate.

For trade receivables, NESA applies a simplified approach in calculating ECLs. NESA recognises a loss allowance based on lifetime ECLs at each reporting date. NESA has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable. A similar approach is taken for accreditation fee receivables.

9. Contract Assets and Liabilities

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Contract liabilities - current	10,123	10,123	9,960	9,960
Contract liabilities - non-current	-	-	-	-
	<u>10,123</u>	<u>10,123</u>	<u>9,960</u>	<u>9,960</u>
Contract receivables (included in note 8)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Recognition and Measurement

Contract liabilities relate to consideration received in advance from customers in respect of teacher annual accreditation fees and AMEB exams, copyright fees and supplementary funding.

The balance of contract liabilities at 30 June 2023 has increased due to increases in the underlying billing base.

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	9,960	9,960	9,308	9,308
Revenue recognised from performance obligations satisfied in previous periods	-	-	-	-
Transaction price allocated to the remaining performance obligations from contracts with customers	<u>10,123</u>	<u>10,123</u>	<u>9,960</u>	<u>9,960</u>

The Transaction price allocated to the remaining performance obligations relates to annual accreditation fees, exam fees and copyright fees.

100% is expected to be recognised as revenue in the 2022-23 financial year.

10. Current Assets - Inventories

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
<i>Held-for-distribution</i>				
Publications stock - at cost	8	8	17	17
	<u>8</u>	<u>8</u>	<u>17</u>	<u>17</u>
<i>Held-for-resale</i>				
Publications stock - at cost	67	67	186	186
	<u>67</u>	<u>67</u>	<u>186</u>	<u>186</u>
	<u>75</u>	<u>75</u>	<u>203</u>	<u>203</u>

A provision for obsolescence of \$0.267m (2021-22: \$0.221m) is included in the above amounts.

Recognition and Measurement

Inventories held for distribution are stated at cost, adjusted when applicable, for any loss of service potential. A loss of service potential is identified and measured based on the existence of a current replacement cost that is lower than the carrying amount. Inventories (other than those held for distribution) are stated at the lower of cost and net realisable value. Cost is calculated using the "first in first out" method.

The cost of inventories acquired at no cost or for nominal consideration is the current replacement cost as at the date of acquisition. Current replacement cost is the cost NESAs would incur to acquire the asset. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

11. Property, Plant and Equipment

Total property, plant and equipment

	Leasehold Improvements \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2021 - fair value			
Gross carrying amount	9,898	11,454	21,352
Accumulated depreciation and impairment	(8,818)	(11,202)	(20,020)
Net carrying amount	<u>1,080</u>	<u>252</u>	<u>1,332</u>
Year ended 30 June 2022			
Net carrying amount at beginning of year	1,080	252	1,332
Purchases of assets	129	100	229
Depreciation expense	(239)	(100)	(339)
Net carrying amount at end of year	<u>970</u>	<u>252</u>	<u>1,222</u>
At 1 July 2022 - fair value			
Gross carrying amount	10,027	11,554	21,581
Accumulated depreciation and impairment	(9,057)	(11,302)	(20,359)
Net carrying amount	<u>970</u>	<u>252</u>	<u>1,222</u>
Year ended 30 June 2023			
Net carrying amount at beginning of year	970	252	1,222
Purchases of assets	481	-	481
Depreciation expense	(285)	(82)	(367)
Net carrying amount at end of year	<u>1,166</u>	<u>170</u>	<u>1,336</u>
At 30 June 2023 - fair value			
Gross carrying amount	10,508	11,554	22,062
Accumulated depreciation and impairment	(9,342)	(11,384)	(20,726)
Net carrying amount	<u>1,166</u>	<u>170</u>	<u>1,336</u>

Recognition and Measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other AAS.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent; i.e. deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Major inspection costs

When a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

11. Property, Plant and Equipment (continued)

Depreciation of property, plant and equipment

Except for certain non-depreciable assets, depreciation is provided for on a straight line basis so as to write off the depreciable amount of each asset as it is consumed over its useful life to NESA.

All material identifiable components of assets are depreciated separately over their useful lives.

Useful lives of each major category of depreciable assets are:

Plant and Equipment	
Computer hardware	3 - 4 years
Office furniture	10-15 years
Office equipment	3 - 5 years
Motor vehicles	7 years
Plant and machinery	10 years

Leasehold Improvements	Unexpired period of the lease
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Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the 'Valuation of Physical Non-Current Assets at Fair Value' Policy and Guidelines Paper (TPP21-01) and Treasurer's Direction 'Valuation of Physical Non-Current Assets at Fair Value' (TD21-05). TD21-05 and TPP21-09 adopt fair value in accordance with AASB 13, AASB 116 and AASB 140 *Investment Property*.

Non-specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. NESA has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material.

NESA assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, NESA estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

After an impairment loss is recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. The reversal is recognised in other comprehensive income and is treated as a revaluation increase, except to the extent that an impairment loss on the same class of asset was previously recognised in net result, then the reversal is recognised in net result.

12. Leases

NESA as a lessee

NESA leases various properties, equipment and motor vehicles. Lease contracts are typically made for fixed periods of one to three years, but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease arrangements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. NESA does not provide residual value guarantees in relation to leases.

Extension and termination options are included in a number of property and equipment leases. These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by NESA and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). Potential future cash flows have not been included in the lease liability because it is not reasonably certain that the leases will be extended (or terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee. During the current financial year, no extension or termination options were exercised.

AASB 16 Leases (AASB 16) requires a lessee to recognise a right-of-use asset and a corresponding lease liability for most leases.

NESA has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less. Low value assets are assets with a fair value of \$10,000 or less when new and comprise mainly plant and equipment.

During the financial year ended 30 June 2022, NESA accepted the changes in the office accommodation arrangements with Property NSW (PNSW). The main change was the introduction of the "substitution right" clause for PNSW to relocate NESA during the term of the agreement. The clause provides PNSW with a substantive substitution right. Therefore, these agreements are no longer accounted for as a lease within the scope of AASB 16. The corresponding right of use assets and lease liabilities were derecognised on 30 June 2022, the effective date of the new clause. The net impact of the derecognition was recognised in "Other Gains / (Losses)". From 1 July 2022, the accommodation charges are recognised as expenses when incurred over the agreement duration.

Right-of-use assets under leases

The following table presents right-of use assets that do not meet the definition of investment property.

	Land and Buildings \$'000	Total \$'000
Balance at 1 July 2021	10,549	10,549
Additions	49	49
Depreciation expense	(5,125)	(5,125)
Other movements - impairment	(5,473)	(5,473)
Balance at 30 June 2022	-	-

Lease liabilities

The following table presents liabilities under leases.

	2023 \$'000	2022 \$'000
Balance at 1 July	-	10,862
Additions	-	49
Interest expense	-	72
Payments	-	(5,305)
Derecognition of lease liabilities	-	(5,678)
Balance at 30 June	-	-

12. Leases (continued)

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where NESAs is the lessee:

	2023 \$'000	2022 \$'000
Depreciation expense of right-of-use assets	-	5,125
Interest expense on lease liabilities	-	72
Expense relating to short-term leases	6,957	556
Expense relating to leases of low-value assets	1,045	728
Gains or losses arising from derecognising the right-of-use assets and lease liabilities with Property NSW	-	(212)
Total amount recognised in the statement of comprehensive income	<u>8,002</u>	<u>6,269</u>

NESA had total cash outflows for leases of \$8.0m in FY2022-23 (FY2021-22: \$6.4m).

Recognition and measurement

NESA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

NESA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

i. Right-of-use assets

NESA recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The right-of-use assets are subsequently measured at cost. They are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Land and buildings 3 to 5 years

If ownership of the leased asset transfers to NESA at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. NESA assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, NESA estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

ii. Lease liabilities

At the commencement date of the lease, NESA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- * fixed payments (including in substance fixed payments) less any lease incentives receivable;
- * variable lease payments that depend on an index or a rate;
- * amounts expected to be paid under residual value guarantees;
- * exercise price of a purchase option reasonably certain to be exercised by NESA; and
- * payments of penalties for terminating the lease, if the lease term reflects NESA exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for NESA's leases, the lessee's incremental borrowing rate is used, being the rate that NESA would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

NESA's lease liabilities are included in borrowings.

12. Leases (continued)

iii. Short-term leases and leases of low-value assets

NESA applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expenses on a straight-line basis over the lease term.

iv. Leases that have significantly below-market terms and conditions principally to enable NESA to further its objectives

The initial and subsequent measurement of right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable NESA to further its objectives is the same as normal right-of-use assets. They are measured at cost, subject to impairment.

13. Intangible Assets

	Software \$'000	Total \$'000
At 1 July 2021		
Cost (gross carrying amount)	24,121	24,121
Accumulated amortisation and impairment	(14,571)	(14,571)
Net carrying amount	<u>9,550</u>	<u>9,550</u>
Year ended 30 June 2022		
Net carrying amount at beginning of year	9,550	9,550
Additions - internal development	1,683	1,683
Amortisation (recognised in 'depreciation and amortisation')	(1,443)	(1,443)
Net carrying amount at end of year	<u>9,790</u>	<u>9,790</u>
At 1 July 2022		
Cost (gross carrying amount)	25,804	25,804
Accumulated amortisation and impairment	(16,014)	(16,014)
Net carrying amount	<u>9,790</u>	<u>9,790</u>
Year ended 30 June 2023		
Net carrying amount at beginning of year	9,790	9,790
Additions - internal development	1,799	1,799
Amortisation (recognised in 'depreciation and amortisation')	(1,617)	(1,617)
Net carrying amount at end of year	<u>9,972</u>	<u>9,972</u>
At 30 June 2023		
Cost (gross carrying amount)	27,603	27,603
Accumulated amortisation and impairment	(17,631)	(17,631)
Net carrying amount	<u>9,972</u>	<u>9,972</u>

Recognition and Measurement

NESA recognises intangible assets only if it is probable that future economic benefits will flow to NESA and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. If there is no active market for NESA's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment loss.

Each year, NESA capitalises the development costs related to any new functionality added to or replaced in the two electronic systems used by NESA. These systems are utilised in the operation of the HSC and the administration of Teacher Accreditation. The costs are usually recognised at year end for the new functionality completed in that year. The systems infrastructure of both systems was created in prior years. The additional modules or replacement of functionality reflect the changing and evolving responsibilities of NESA.

The useful lives of intangible assets are assessed to be finite.

NESA's intangible assets are amortised using the straight line method over a period of 3-10 years for software intangibles.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

14. Restricted Assets

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
The NESA Fund	72	72	657	657
	<u>72</u>	<u>72</u>	<u>657</u>	<u>657</u>

The *Education Standards Authority Act 2013* ('the NESA Act') at Section 15 established the Education Standards Authority Fund ('the NESA Fund') into which is to be paid teacher accreditation fees.

Section 15(3) of the NESA Act stipulates that only costs incurred by NESA for the accreditation of teachers and the oversight, maintenance and development of teacher quality are to be paid from the NESA Fund. Such costs include employee related expenses, operating expenses and other expenditure incurred by NESA in relation to those functions under that Act.

All teacher fees and charges are deposited into the NESA fund for which a separate operating bank account is held. Interest earned from the investment of money in the NESA Fund is reinvested in the NESA Fund.

Section 15(4) provides that NESA may invest the money held in the Fund, as applicable, either as authorised by the *Government Sector Finance Act 2018* (GSF Act) or in accordance with the Trustee Act 1925 (Trustee Act), or as approved by the Minister in concurrence with the Treasurer.

15. Current Liabilities - Payables

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Accrued salaries, wages and on-costs	2,598	-	2,307	-
Creditors	3,235	3,235	5,033	5,033
Sundry Government creditors	-	-	-	-
Relief staff costs	138	138	226	226
Personnel Services	-	2,598	-	2,307
Other	32	32	1,006	1,006
	<u>6,003</u>	<u>6,003</u>	<u>8,572</u>	<u>8,572</u>

Details regarding liquidity risk including a maturity analysis of the above payables are disclosed in Note 24.

Recognition and measurement

Payables represent liabilities for goods and services provided to NESA and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

16. Current / Non-Current Liabilities - Provisions

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Current				
Current provisions expected to be settled within 12 months				
Employee benefits and related on-costs				
Annual leave	5,148	-	3,669	-
Long service leave on-costs	2,018	-	2,047	-
Parental Leave	672	-	-	-
	<u>7,838</u>	<u>-</u>	<u>5,716</u>	<u>-</u>
Personnel Services	-	7,838	-	5,716
	<u>-</u>	<u>7,838</u>	<u>-</u>	<u>5,716</u>
Current provisions expected to be settled beyond 12 months				
Annual leave	4,813	-	4,533	-
	<u>4,813</u>	<u>-</u>	<u>4,533</u>	<u>-</u>
Personnel Services	-	4,813	-	4,533
	<u>-</u>	<u>4,813</u>	<u>-</u>	<u>4,533</u>
Total provisions - current	<u>12,651</u>	<u>12,651</u>	<u>10,249</u>	<u>10,249</u>
Non-current				
Employee benefits and related on-costs				
Long service leave on-costs	200	-	202	-
	<u>200</u>	<u>-</u>	<u>202</u>	<u>-</u>
Personnel Services	-	200	-	202
	<u>-</u>	<u>200</u>	<u>-</u>	<u>202</u>
Total provisions - non-current	<u>200</u>	<u>200</u>	<u>202</u>	<u>202</u>
Aggregate employee benefits and related on-costs				
Provisions - current	12,651	-	10,249	-
Provisions - non current	200	-	202	-
Accrued salaries, wages and on-costs (Note 15)	2,598	-	2,307	-
	<u>15,449</u>	<u>-</u>	<u>12,758</u>	<u>-</u>

Recognition and Measurement

Employee benefits and related on-costs

Salaries and wages, annual leave and sick leave

Salaries and wages (including non-monetary benefits), and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefit.

Annual leave is not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. NESA has assessed the actuarial advice based on NESA's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where NESA does not expect to settle the liability within 12 months as NESA does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Parental leave

Under AASB 119, a provision for paid parental leave was recognised for the first time at 30 June 2023. Effective from October 2022 paid parental leave entitlements now accumulate for up to 24 months, are available to a larger population of parents and may include a further two weeks bonus.

Long service leave and superannuation

NESA's liabilities for long service leave and defined benefit superannuation are assumed by the Crown Entity. NESA accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown Entity of employee benefits and other liabilities".

16. Current / Non-Current Liabilities - Provisions (continued)

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using the Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

17. Equity

Recognition and Measurement

Accumulated Funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

18. Commitments

At balance date there was Nil (2021-22: \$0.305) capital expenditure for the acquisition of goods and services contracted for and not provided.

19. Contingent Liabilities and Contingent Assets

NESA is unaware of any contingent liabilities existing as at 30 June 2023 (2021-22: Nil).

NESA is unaware of any contingent assets existing as at 30 June 2023 (2021-22: Nil).

20. Budget Review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

Net result

The actual net result was \$8.6m favourable to budget for the financial year.

This variance is attributable to the following:

- employee-related expenses are \$7.6m lower than budget primarily due to delays in recruitment for significant projects and internal re-structures.
- operating expenses are \$1.3m lower primarily due to delays in contingent labour hire and related expenses for significant projects.
- depreciation and amortisation expenses are \$0.3m higher than budget primarily due to the timing in the capitalisation of research and development.

There was no significant variance in actual revenues against budgeted revenue.

Assets and liabilities

Total assets have increased by \$3.8m against budget for the financial year, primarily due to the following:

- decreases in cash balances of \$0.9m resulting from timing of payments.
- increases in receivables of \$5.5m arising from modified debt collection schedule.
- decreases in inventories of \$0.5m resulting from the non-replacement of existing stock.
- decreases in property, plant and equipment of \$1.0m
- increases in intangible assets of \$0.8m arising from the capitalisation of work undertaken on the electronic Teacher Accreditation Management System (e-TAMS) and the Examination system.

Total liabilities have increased by \$2.5m against budget, primarily due to the following:

- decreases in Payables of \$4.5m relating to the timing of project activities.
- increases in Provisions of \$5.0m relating to staff leave entitlements arising from additional staffing.
- increases in Contract Liabilities of \$1.8m relating to increases in teacher accreditation fees.

Closing cash and cash equivalents are \$0.9m lower than budget primarily due to increases in Receivables.

21. Reconciliation of Cash Flows from Operating Activities to Net Result

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income as follows:

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Net cash flows (used) / from operating activities	(50,796)	(50,796)	23,131	23,131
Depreciation and amortisation expense	(1,984)	(1,984)	(6,907)	(6,907)
Allowance for impairment	529	529	(554)	(554)
Other gains for right-of-use assets under leases	-	-	212	212
Decrease / (increase) in provisions	(2,395)	(2,395)	133	133
Increase / (decrease) in prepayments and other assets	869	869	2,640	2,640
Decrease / (increase) in payables	3,496	3,496	(323)	(323)
Decrease / (increase) in contract liabilities	(163)	(163)	(652)	(652)
Net result	(50,444)	(50,444)	17,680	17,680

22. Non-cash Financing and Investing Activities

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Liabilities and expenses assumed by the Crown in the right of New South Wales	1,628	-	1,320	-
	<u>1,628</u>	<u>-</u>	<u>1,320</u>	<u>-</u>

23. Trust Funds

NESA holds monies donated for the Brother John Taylor Memorial Trust (\$31,302) and for the Mary Besley Biology Teachers award (\$695). The Brother John Taylor Memorial Trust recognises a HSC student who has overcome significant disadvantage to achieve academic excellence. The Mary Besley Biology Teachers award recognises outstanding achievement in Biology. Interest earned from the investment of these assets is used to provide cash awards to the recipients.

As NESA performs only a custodial role in respect of these monies, and because the monies cannot be used for the achievement of NESA's own objectives, these funds are not recognised in the financial statements. The following is a summary of the transactions in the trust accounts:

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Cash balance at the beginning of the financial year	36	36	36	36
Add: Receipts	4	4	4	4
Less: Expenditure	(9)	(9)	(4)	(4)
Cash balance at the end of the financial year	<u>31</u>	<u>31</u>	<u>36</u>	<u>36</u>

24. Financial Instruments

NESA's principal financial instruments are outlined below. These financial instruments arise directly from NESA's operations or are required to finance NESA's operations. NESA does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

NESA's main risks arising from financial instruments are outlined below, together with NESA's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Chief Executive Officer has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by NESA, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by NESA on a continuous basis.

(a) Financial instrument categories

Class	Note	Category	Carrying Amount Consolidated	Carrying Amount Parent	Carrying Amount Consolidated	Carrying Amount Parent
			Entity 2023 \$'000	Entity 2023 \$'000	Entity 2022 \$'000	Entity 2022 \$'000
Financial Assets						
Cash and cash equivalents	7	Amortised cost	3,527	3,527	56,603	56,603
Receivables *	8	Amortised cost	6,699	6,699	5,352	5,352
Financial Liabilities						
Payables **	15	Financial liabilities measured at amortised cost	5,971	5,971	7,565	7,565

Notes

* Excludes statutory receivables and prepayments (i.e. not within the scope of AASB 7)

** Excludes statutory payables and unearned revenue (i.e. not within the scope of AASB 7).

NESA determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

(b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if NESA transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- NESA has transferred substantially all the risks and rewards of the asset; or
- NESA has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control.

When NESA has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. Where NESA has neither transferred or retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of NESA's continuing involvement in the asset. In that case, NESA also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that NESA has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that NESA could be required to repay.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

24. Financial Instruments (continued)

(d) Financial risks

i Credit Risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to NESA. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of NESA, including cash and receivables. No collateral is held by NESA. NESA has not granted any financial guarantees.

Credit risk associated with NESA's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

NESA considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, NESA may also consider a financial asset to be in default when internal or external information indicates that NESA is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by NESA.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

Accounting policy for impairment of trade receivables and other financial assets

Receivables - fees receivable

Accreditation fees receivable are recognised as amounts receivable at balance date.

Collectability of fees is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. NESA develops a schedule for fee collections each year. A series of reminders are sent using different methods of communication after the due date. The reminders are followed by accreditation suspension.

NESA applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss for all fee receivables.

To measure the expected credit losses, fee receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. NESA has identified the GDP and the unemployment rate to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

NESA is exposed to a concentration of credit risk as all debtors in this category are teachers working in NSW. This exposure is deemed to be material (\$5.226m).

The debtors of NESA represent a large number of individual teachers whose particular credit ratings will vary and are unknown to NESA.

Fee receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

An allowance for loss is raised when there is objective evidence that NESA will not be able to collect amounts due. This evidence includes past experience and current expected changes to the accreditation process that generates the collection of fees. No interest is charged. Accreditation fees are usually billed on 30 day terms.

The loss allowance for fees receivables as at 30 June 2023 and 2022 was determined as follows:

30 June 2023						Total
\$000						
Current	<30 days	30-60 days	61-90 days	>91 days		
Expected credit loss rate	0%	0%	0%	0%	43%	
Estimated total gross carrying amount at default	3	5	1	2	7,548	7,559
Expected credit loss	-	-	-	-	2,333	2,333
30 June 2022						Total
\$000						
Current	<30 days	30-60 days	61-90 days	>91 days		
Expected credit loss rate	0%	0%	0%	0%	43%	
Estimated total gross carrying amount at default	272	2	1	2	7,248	7,525
Expected credit loss	-	-	-	-	2,862	2,862

Notes: the analysis excludes statutory receivables, prepayments, as these are not within the scope of AASB 7. Therefore, the 'total' will not reconcile to the receivables total in Note 8 and the contract assets total in Note 9.

24. Financial Instruments (continued)

Receivables - trade receivables

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. NESA reviews trade receivables on a quarterly basis. A series of reminders and letters of demand are sent. Non-payment results in write-backs as per debt collection policy.

NESA applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. NESA has identified the GDP and the unemployment rate to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

Trade receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

The loss allowance for trade receivables as at 30 June 2023 and 2022 was determined as follows:

30 June 2023						Total
\$000						
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate	0%	0%	0%	0%	0%	
Estimated total gross carrying amount	597	313	21	31	7	969
Expected credit loss	-	-	-	-	-	-
30 June 2022						Total
\$000						
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate	0%	0%	0%	0%	0%	
Estimated total gross carrying amount	151	79	-	31	41	302
Expected credit loss	-	-	-	-	-	-

Notes: the analysis excludes statutory receivables, prepayments, as these are not within the scope of AASB 7. Therefore, the 'total' will not reconcile to the receivables total in Note 8 and the contract assets total in Note 9.

NESA is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors as at 30 June 2023.

ii Liquidity risk

Liquidity risk is the risk that NESA will be unable to meet its payment obligations when they fall due. NESA continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances. Liquidity risk is assessed as low.

During the current and prior year there were no defaults on payment obligations. No assets have been pledged as collateral. NESA's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Chief Executive Officer (or a person appointed by the Chief Executive Officer) may automatically pay the supplier simple interest. During the year no penalty interest payments were made.

24. Financial Instruments (continued)

The table below summarises the maturity profile of NESA's financial liabilities based on contractual undiscounted payments, together with the interest rate exposure.

	Weighted Average Effective Int. Rate %	Nominal Amount 1 \$'000	Interest rate exposure		Maturity dates		
			Fixed Interest Rate \$'000	Variable Interest Rate \$'000	Non- interest bearing \$'000	< 1 year \$'000	1-5 years \$'000
2023							
Payables *	-	5,971	-	-	5,971	-	-
2022							
Payables **	-	7,565	-	-	7,565	-	-

Notes:

*. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which NESA can be required to pay. These amounts include both interest and principal cash flows and therefore will not reconcile to the amounts in the Statement of Financial position.

** The amounts disclosed here exclude statutory payables and unearned revenue (not within scope of AASB7).

iii Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. At 30 June 2023 NESA has no material exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which NESA operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the Statement of Financial Position reporting date. The analysis is performed on the same basis as for 2022. The analysis assumes that all other variables remain constant.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

NESA has minimal exposure to interest rate risk from its holdings in interest bearing financial assets.

NESA does not account for any fixed rate financial instruments at fair value through profit or loss or at fair value through other comprehensive income. Therefore, for these financial instruments, a change in interest rates would not affect the carrying value or interest paid/earned.

A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates (based on official RBA interest rate volatility over the last five years). The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates:

	2023 \$'000		2022 \$'000	
	-1%	+1%	-1%	+1%
Net Result	504	(504)	(177)	177
Equity	49	(49)	(456)	456

(e) Fair value measurement

i. Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

25. Related Party Disclosures

NESA's key management personnel compensation paid and payable are as follows:

	Consolidated Entity 2023 \$'000	Parent Entity 2023 \$'000	Consolidated Entity 2022 \$'000	Parent Entity 2022 \$'000
Salaries	7,309	7,309	4,915	4,915
Other monetary allowances	193	193	247	247
Termination benefits	954	954	505	505
Total remuneration	<u>8,456</u>	<u>8,456</u>	<u>5,667</u>	<u>5,667</u>

NESA did not enter into any transactions outside of the ordinary course of business with key management personnel, their close family members or their controlled entities or jointly controlled entities.

NESA entered into transactions with other entities that are controlled by NSW Government. These transactions in aggregate are a significant portion of NESA's revenue.

During the year NESA transacted with the following NSW government agencies:

	2023 \$'000 Expense	2023 \$'000 Revenue	2022 \$'000 Expense	2022 \$'000 Revenue
Department of Education (Recurrent and capital grant funding and fees for services)		128,221		162,135
The Crown in the right of New South Wales (Long service leave, defined benefit superannuation and payroll tax assumed)	1,628		1,320	
Revenue NSW (Payroll Tax)	7,124		5,380	
NSW Self Insurance Corporation (SiCorp) (Insurance)	1,151		804	
Property and Development NSW (Property rentals)	6,957		556	
The Crown Solicitor (Legal fees)	13			
The Audit Office of NSW (Financial audit)	76		67	
The NSW Skills Board		76		75

26. Events after the Reporting Period

NESA is not aware of any events after the financial year that have material impacts on the financial statements for the year ended 30 June 2023.

End of audited consolidated financial statements

NSW Education Standards Authority

Year ended 30 June 2023

Statement by the Chief Executive Officer

Pursuant to Section 7.6(4) of the *Government Sector Finance Act 2018* ("the Act"), I state that these financial statements:

- (a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's directions, and
- (b) present fairly the NSW Education Standards Authority's financial position, financial performance and cash flows.

A handwritten signature in black ink, appearing to read 'Paul Martin', with a horizontal line extending to the right.

Paul Martin
Chief Executive Officer
NSW Education Standards Authority
30 October 2023

Acronyms and abbreviations

ACACA	Australian Curriculum, Assessment and Certification Authorities	CEC	Content Endorsed Course
ACARA	Australian Curriculum, Assessment and Reporting Authority	CEO	Chief Executive Officer
ACE	Assessment, Certification and Examination	CoE	Continuity of Education
AECG	NSW Aboriginal Education Consultative Group Inc.	CSNSW	Catholic Schools NSW
AISNSW	Association of Independent Schools of New South Wales	CSP	Cyber Security Policy
AITSL	Australian Institute for Teaching and School Leadership	DipEd	Diploma of Education
AM	Member of the Order of Australia	DipT	Diploma of Teaching
AMEB	Australian Music Examinations Board	DDA	Commonwealth Disability Discrimination Act 1992
ATRA	Australasian Teacher Regulatory Authorities'	DLitt	Doctor of Letters
BA	Bachelor of Arts	EAL/D	English as an additional language or dialect
BComm	Bachelor of Commerce	EAP	Employee Assistance Program
BEd	Bachelor of Education	EC	Early childhood
BHlthPhyEd	Bachelor of Health and Physical Education	ECEC	Early Childhood Education and Care
BSc	Bachelor of Science	EdD	Doctor of Education
BTeach	Bachelor of Teaching	ELPT	English Language Proficiency Test
BTh	Bachelor of Theology	EMBA	Executive Master of Business Administration
CCAFL	Curriculum and Assessment Framework for Languages	eTAMS	Electronic Teacher Accreditation Management System
CE	Chief Executive	FTE	Full time equivalent
		GAICD	Graduate of the Australian Institute of Company Directors
		GIPA	Government Information (Public Access)

GDipEd/ GradDipEd	Graduate Diploma in Education	PhD	Philosophiae doctor
HALT	Highly Accomplished and Lead Teacher	PD	Professional Development
Hon	Honourable	PGDip	Post graduate Diploma
Hons	Honours	PIPA	Personal Information Protection Act 1998
HSC	Higher School Certificate	PSSE	Public Service Senior Executive
HSCG	Home Schooling Consultative Group	RAP	Results analysis package
IB	International Baccalaureate	RAP	Reconciliation Action Plan
ICT	Information Communications Technology	RFX	Request for quotation/tender/proposal
IEU	Independent Education Union	RoSA	Record of School Achievement
ISMS	Information Security Management System	SSSR	School and Student Summary Reports
ISO	International Organization for Standardisation	TA	Teacher Accreditation
ITA	Initial Teacher Accreditation	TAA	Teacher Accreditation Authority
ITE	Initial Teacher Education	TA Act	Teacher Accreditation Act 2004
LLB	Bachelor of Laws	TA Manual	The NSW Teacher Accreditation Manual
MCommEc	Masters of Commerce and Economics	TAFE	Technical and Further Education
MEd	Masters of Education	TEEP	Teacher Education Expert Panel
Med Leadership	Masters of Educational leadership	TENs	The NESAs Teacher Expert Networks
MPP	Master of Public Policy	ADR Act	Administrative Decisions Review Act 1997
MTheo	Master of Theology	the Standards	Australian Professional Standards for Teachers
MSc	Master of Science	TPP07-7	Treasury Policy Paper 07-7
NAPLAN	National Assessment Program – Literacy and Numeracy	TPP2008	Treasury Policy Paper 20-08
NCAT	NSW Civil and Administrative Tribunal	UAC	University Admissions Centre
NESA	The NSW Education Standards Authority	VET	Vocational education and training
NESA Act	Education Standards Authority Act 2013	WWCC	Working with Children Check
OCG	NSW Office of the Children’s Guardian		

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