



**Education
Standards
Board**



**Government
of South Australia**

Education Standards Board

Education and Early Childhood Services (Registration and Standards)
Board

2024-25 Annual Report

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Date presented to Minister: 22 September 2025

To:

The Honourable Blair Boyer MP

Minister for Education, Training and Skills

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Education and Early Childhood Services (Registration and Standards) Act 2011 (SA)* and *Public Sector Act 2009 (SA)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.


Submitted on behalf of the Education Standards Board by:

Alana Girvin

Presiding Member

Date 22 September 2025

Signature



This Annual Report was prepared on the lands of the Kaurana people, custodians of the Adelaide region. We also pay our respects to the cultural authority of traditional owners from other areas across South Australia. We recognise and celebrate the contributions of Aboriginal and Torres Strait Islander peoples as the First Peoples of Australia, including their role in the education and care of children. We recognise the rich and diverse cultures of Aboriginal and Torres Strait Islander peoples and the valuable contribution this diversity brings.

From the Presiding Member



I am pleased to present the 2024–25 Annual Report for the Education Standards Board (ESB).

Driving forward the recommendations of the Royal Commission into Early Childhood Education and Care (ECEC) remains central to the agency's work. The ESB is committed to driving change and reform to ensure that every ECEC provider is assessed and rated at least once every three years.

In August 2024, the Board approved the 2024–27 Strategic Plan to guide the ESB's work. Our strategic priorities are to:

1. Engage with the sector to improve our regulatory role
2. Monitor quality and compliance, and target poor performance
3. Enable willing regulated parties to improve compliance and quality
4. Build the capacity of our people and drive continuous improvement.

In April 2025, we welcomed Benn Gramola as Chief Executive. Benn brings extensive executive leadership experience across diverse regulatory environments and is exceptionally well placed to guide the agency into the future. I would also like to thank the previous Chief Executive, Kerry Leaver, for her dedicated service and valuable contribution.

I am delighted to introduce and welcome former Deputy Members Laura Butler and Vivienne Brand as Board Members. I also extend my sincere gratitude to our outgoing members, Martyn Campbell and Christos Tsonis, for their contribution and expertise.

The ESB remains committed to continuous improvement and is guided by our vision:

That all children and young people have access to high-quality education and care in safe, well-governed, and well-managed services.

The Board and I look forward to working closely with Chief Executive Benn Gramola and the ESB team in the year ahead.

Alana Girvin

Presiding Member

Education Standards Board

From the Chief Executive



I am honoured to serve as the Chief Executive and Registrar of the Education Standards Board (ESB) and am excited by the opportunity to lead a regulator that can make a meaningful and positive impact across South Australia's education and care sector. Since commencing in April 2025, I've had the privilege of witnessing the breadth of excellent work being carried out across our diverse sector. I've also gained a deeper appreciation for the challenges faced and the unwavering commitment of the many organisations and individuals who support children and families throughout our state.

As South Australia's independent regulator, the safety and wellbeing of children remains our highest priority. The ESB is committed to taking appropriate regulatory action to ensure that all children and young people have access to high-quality education and care in safe, well-governed, and well-managed environments.

Over the past year, we have focused on strengthening our regulatory capacity to better support and oversee the sector. This has been supported by the investment in resourcing for the ESB, enabling the expansion of our regulatory workforce and enhancements in staff training to ensure consistency in assessment and ratings across all services. Looking ahead, it is essential that the ESB continues to review and refine its operations, evolve as a regulator, and improve performance across all regulatory functions.

I look forward to continuing to strengthen our regulatory practice and working collaboratively with the Board, our staff, and the sector to identify and mitigate current and emerging risks. Together, we will work to minimise harm to children and young people and uphold high standards of competence and conduct across all providers.

With a clear vision, strong partnerships, and an unwavering commitment to excellence, the ESB is well-positioned to lead transformative change, ensuring every child in South Australia thrives in safe, high-quality learning environments.

Benn Gramola

Chief Executive and Registrar

Education Standards Board

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Overview: About the Education Standards Board

The Education and Early Childhood Services (Registration and Standards) Board, known as the Education Standards Board (ESB), was established in 2012 under the *Education and Early Childhood Services (Registration and Standards) Act 2011* (State Act).

The ESB is an independent statutory authority responsible for the registration and regulation of early childhood services, and registration of schools for domestic and overseas students. The ESB is responsible to the Minister for Education, Training and Skills, to ensure efficient and effective performance of its registration and regulatory responsibilities, compliance with its legislative objectives, sound management of the organisation, and attainment of performance objectives.

The ESB's functions are set out under section 29 of the State Act and, as the state regulatory authority for early childhood education and care, the ESB has specific functions under section 260 of the *Education and Care Services National Law (South Australia)* (National Law SA) which is adopted under the State Act.

The ESB delegates regulatory powers and functions, human resources and financial management to the Chief Executive and Registrar, with further delegations to employees.

Why we regulate

Access to high quality education and care services can contribute to better social, educational and employment outcomes across a child's lifespan.

The ESB's priority is to minimise any risks to the safety, health and wellbeing of children. We respond with regulatory action that is proportionate to the risks and harms being addressed.

We regulate the provision of education and early childhood services in a manner that maintains high standards of competence and conduct by providers to:

- recognise that all children should have access to high quality education and early childhood facilities and services
- provide for a diverse range of services
- recognise the rights of parents to access a diverse range of service providers
- enhance public confidence in the operation of education and early childhood services.

Our regulatory framework

The ESB operates under three distinct regulatory frameworks:



Early childhood education and care

We regulate early childhood education and care services under the National Quality Framework (NQF), including long day care, family day care, preschools and outside school hours care (OSHC).

The NQF includes:

- *Education and Care Services National Law 2010* (National Law)
- *Education and Care Services National Regulations 2011*
- National Quality Standard (NQS)
- The assessment and rating process
- Approved learning frameworks.

Our regulatory activities under the NQF include assessing provider and service applications, waiver applications, assessment and rating against the NQS and proactively monitoring regulated parties' compliance with the NQF.

We respond to notifications and complaints received under the NQF, by undertaking investigations and recommending statutory and administrative compliance action, consistent with our [Compliance and Enforcement policy](#).

The ESB also provides practical, constructive information and advice on how regulated parties can achieve and maintain voluntary compliance under their regulatory obligations and manage existing and emerging regulatory risk.

Early childhood services that do not fall within the scope of the NQF are known as residual services and are also subject to regulation under Schedule 2 of the State Act. These include in-home care, mobile care and occasional services.

Residual services are regulated through a modified use of the National Law and through service-specific regulations and standards.

Schools

We regulate all government and non-government schools providing primary and secondary education, including state government, Catholic and independent schools.

Our regulatory activities for schools include determining provider applications, maintaining the schools register under the State Act and reviewing registration against the [Standards for Registration and Review of Registration of Schools in South Australia](#).

International education

We endorse schools to provide education services to overseas students for registration on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) and register and monitor organisations that operate student exchange programs.

Our strategic focus

Our vision

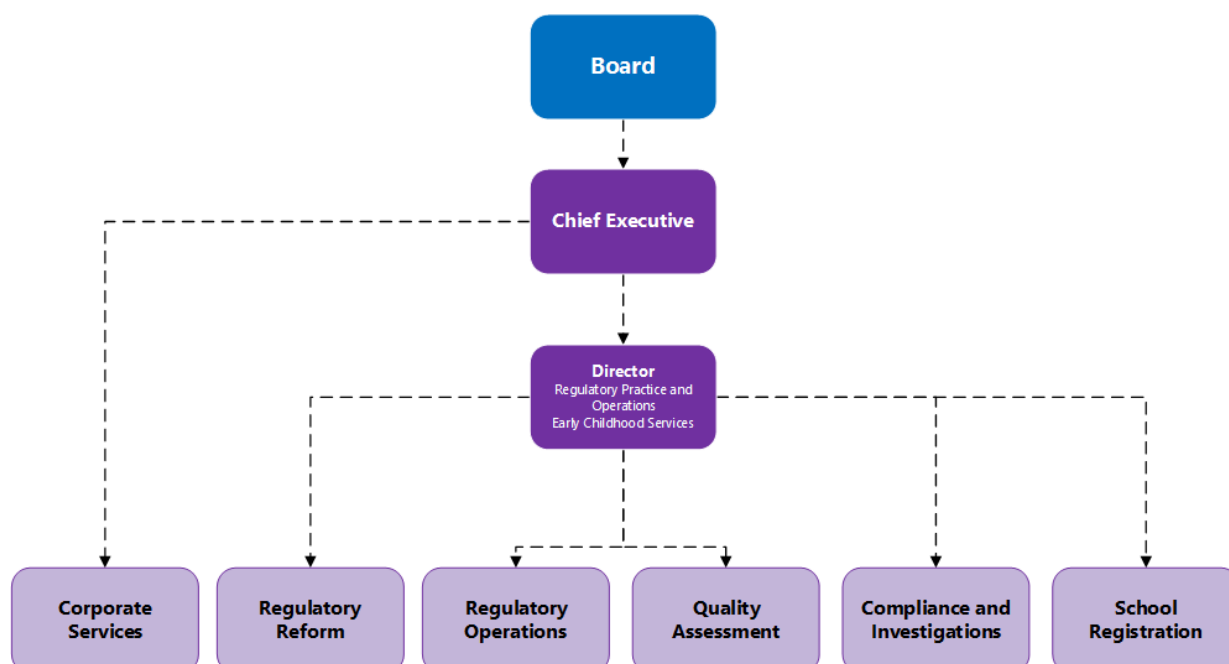
All children and young people have access to high-quality education and care in safe, well-governed and well-managed services.

Our values

We uphold the public sector values through our decisions, actions and interactions. In addition, we are committed to the public sector values chosen by our staff that reflect our context:

Honesty and integrity	We are consistent and fair in our actions to encourage openness and transparency.
Professionalism	We have a culture that strives for excellence and aims to improve productivity.
Sustainability	We respond to change and proactively improve.
Collaboration and engagement	We collaborate in our work practices.
Accountability	We make decisions that comply with legislation, are ethical and consistent with approved policy and procedure.

Our organisational structure



Changes to the agency

During 2024-25 there were no formal organisational or structural changes to the agency.

In December 2024, the former Chief Executive left the organisation. Following a period of recruitment, a new Chief Executive was appointed in April 2025.

Our board members

The Board comprises up to 13 members appointed by the Governor in Executive Council on the nomination of the Minister for Education, Training and Skills. As of 30 June 2025, there were 12 members.

The composition of the Board is as follows:

- One member (who will be the presiding member) must be a person who has, in the opinion of the Minister, extensive knowledge and expertise in the education and care of children
- two members from the Department for Education
- two members from the Association of Independent Schools of South Australia (AISSA)
- two members from the South Australian Commission for Catholic Schools Incorporated
- two members from a prescribed childcare body; and
- one member who is a legal practitioner.
- expressions of interest are called for the remaining member positions.

Board Members at 30 June 2025:

Name	Appointment type	Term of appointment
Ms Alana Girvin	Ministerial (Presiding Member)	17/11/2022 to 16/11/2025
Prof Vivienne Brand	Expression of interest	01/05/2025 to 16/11/2025
Ms Laura Butler	Legal Practitioner	01/05/2025 to 01/03/2026
Mrs Anne Dunstan	Association of Independent Schools SA	08/02/2024 to 07/02/2027
Mr John Favretto	SA Commission for Catholic Schools	09/08/2024 to 08/08/2027
Ms Helen Gibbons	Expression of interest	09/08/2024 to 08/08/2027
Mr Noel Mifsud	Expression of interest	02/03/2023 to 01/03/2026
Mrs Elysia Ryan	SA Commission for Catholic Schools	01/03/2024 to 28/02/2027
Dr Peta Smith	Department for Education	02/03/2023 to 01/03/2026
Ms Julie Tarzia	Association of Independent Schools SA	09/08/2024 to 08/08/2027
Ms Rebecca Vandermoer	Prescribed Childcare Body	02/03/2023 to 01/03/2026
Ms Jie Zhu	Prescribed Childcare Body	08/02/2024 to 07/02/2027
The following members resigned during 2024-2025		
Mr Martyn Campbell	Expression of Interest	17/11/2022 to 20/12/2024
Mr Christos Tsonis	Legal Practitioner	02/03/2023 to 20/02/2025

Our Minister

The Honourable Blair Boyer MP is the Minister for Education, Training and Skills.

Other related agencies (within the Minister's areas of responsibility)

- Department for Education
- Office for Early Childhood Development
- TAFE SA
- South Australian Certificate of Education Board of South Australia
- Teachers Registration Board of South Australia
- Child Development Council
- South Australian Skills Commission

Our Executive

Benn Gramola

Chief Executive and Registrar

Mr Gramola is the Early Childhood Services Registrar, Government Schools Registrar, Non-Government Schools Registrar and Chief Executive, responsible for carrying out the functions of the Registrar roles and the Chief Executive as determined by the Board.

Sean Heffernan

Director, Regulatory Practice and Operations

Mr Heffernan is responsible for leading key regulatory functions, including the intake and application assessment, quality assessment and compliance and investigations functions.

The agency's performance

Performance at a glance

In 2024-25, the agency regulated with a risk-based and proportionate approach that aligns with our strategic priorities for 2024-25 through the following actions:

- Performed 681 service visits within the early childhood education and care (ECEC) sector to administer our legislative obligations. Compared with 519 service visits in 2023-24, an increase of 31% of the total number of approved services.
- Increased the percentage of services rated under the 2018 National Quality Standards from 53% to 64%.
- 181 Assessment and Ratings were conducted, in comparison to 132 in 2023-24, an increase of 37%.
- Reviewed 18 government and non-government school registrations
- Continued to implement initiatives to respond to the Royal Commission into Early Childhood Education and Care, with further detail provided below.

Royal Commission into Early Childhood Education and Care – activities and achievements

Guided by Recommendation 7, the ESB achieved substantial progress across multiple strategic priorities. These efforts led to enhanced service delivery and increased capacity within ESB services, contributing to greater safety and more robust monitoring of standards throughout South Australia's early childhood and education sector. The Change Management Panel continued to collaborate closely with the Board and the Chief Executive, providing vital support for ongoing regulatory reform.

Contribution to whole of Government objectives

The agency contributes to South Australian Government initiatives to ensure universal access to quality preschool for families with three-and-four-year-old children and accessible education for children of school age by:

- monitoring early childhood services through quality assessment and compliance monitoring within the NQF to promote consistency in services across South Australia
- monitoring schools against the standards of registration to provide accessible, quality education from reception to year 12.

The agency also contributes to national child safety initiatives, working with state agencies and other jurisdictions on implementing the recommendations of the Child Safety Review to strengthen safety and better protect children attending ECEC services.

Agency specific objectives and performance

Our agency objectives are to:

- engage with the sector to improve our regulatory role
- monitor quality and compliance, and target poor performance
- enable willing regulated parties to improve compliance and quality
- build the capability of our people and drive continuous improvement

Performance against these objectives as at 30 June 2025 is summarised below.

Objective 1. Engage with the Sector to improve understanding of our regulatory role		
Agency Objectives	Indicators	Performance
Collaboratively engage with regulated parties and stakeholders	<ul style="list-style-type: none">• Embed the provider engagement approach and use of sector surveys	<ul style="list-style-type: none">• Provider engagement is embedded through regular engagement with peak bodies and large providers including through the Regulatory Roundtable.• In 2024-25, four Regulatory Roundtable meetings were held, while 6 face-to-face sessions were held on the Assessment and Rating process
Regularly and proactively communicate what we are doing and why	<ul style="list-style-type: none">• Provide regular information to the sector on ESB business	<ul style="list-style-type: none">• Delivered 58 articles across 10 Regulatory Bulletins to the sector highlighting key regulatory priorities, current issues for the sector and highlighting regulatory policy changes• Provided sector alerts on key issues where required

Objective 2. Monitor quality and compliance, and target poor performance

Agency Objectives	Indicators	Performance
Use our regulatory tools to take risk-based proportionate action in response to non-compliance	<ul style="list-style-type: none"> Record breaches of the National Law. Issue administrative and statutory compliance actions. Establish a joint State and Commonwealth compliance and deterrence program 	<ul style="list-style-type: none"> Recorded 1,622 breaches of the National Law and/or Regulations. Issued 708 administrative and statutory compliance actions. Established the joint State and Commonwealth compliance and deterrence program.
Better report on performance to encourage voluntary compliance	<ul style="list-style-type: none"> Publish our regulatory priorities 	<ul style="list-style-type: none"> Published 2024-25 regulatory priorities to ESB website: Adequate supervision, Appropriate discipline, Medical management and improved reporting of serious incidents.

Objective 3. Enable willing regulated parties to improve compliance and quality

Agency Objectives	Indicators	Performance
Provide education in our regulatory priority areas Develop partnerships that drive improved quality and compliance	<ul style="list-style-type: none"> Build and leverage partnerships with peak bodies to support delivery of our regulatory priorities 	<ul style="list-style-type: none"> Education included regular communication across Regulatory Bulletins and Regulatory Roundtable meetings Conducted 6 face-to-face sessions with peak bodies on the Assessment and Rating process in addition to regular meetings ESB executive had with peak bodies and large providers.

Objective 4. Build the capability of our people and drive continuous improvement		
Agency objectives	Indicators	Performance
Continually improve our practice	<ul style="list-style-type: none"> • Develop our people through ongoing learning and development. • Implement decision-making tools and work instructions 	<ul style="list-style-type: none"> • The agency invested more than \$150,000 in staff training and development initiatives during the financial year. • Implemented procedures on case triage and case assessment • Delivered training and moderation to our regulatory staff to improve capability

Employment opportunity programs

Nil.

Performance management and professional development

Employee performance is managed according to our Performance Management Framework. This ensures all staff have an annual performance development plan, with a 6 month 'check in' process with their line manager.

Improved performance development tools to support quality discussions between staff and line managers were implemented.

Professional learning opportunities were also offered to staff and promoted through the agency's internal communications.

Work health, safety and return to work programs

Employee health and wellbeing

The ESB provides and promotes staff access to an Employee Assistance Program which provides free and confidential support to employees and their families. To further support employee health and wellbeing, the ESB has two Mental Health First Aid Officers and provides free staff influenza vaccinations.

Work health and safety management

Regular work health and safety meetings, issues and information was communicated to all staff via the intranet and staff updates to ensure accessibility.

Work health and safety related policies and procedures were reviewed and updated, and internal communications were uplifted about work health and safety topics.

Injury management

The agency has a service level agreement with the Department for Education and Department of Treasury and Finance for management of injury claims.

Workplace injury claims	2024-25	2023-24	% Change (+ / -)
Total new workplace injury claims	1	0	100%
Fatalities	0	0	n/a
Seriously injured workers*	0	0	n/a
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	TBA

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5).*

Return to work costs**	2024-25	2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0
Income support payments – gross (\$)	0	0	0

***before third-party recovery.*

Data for previous years is available at: [Work health and safety and return to work performance of Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/work-health-and-safety-and-return-to-work-performance-of-education-standards-board).

Executive employment in the agency

Executive classification	Number of executives
Common law contract	2

Data for previous years is available at: [Executive employment in Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/executive-employment-in-education-standards-board).

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-25 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	8,537	9,594	1,057	7,632
Total Expenses	8,537	9,348	-811	7,061
Net Result	0	246	246	571
Total Comprehensive Result	0	246	246	571
Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	4,859	6,269	1,410	5,534
Non-current assets	36	197	161	130
Total assets	4,895	6,466	1,571	5,664
Current liabilities	1,404	1,731	-327	1,284
Non-current liabilities	302	729	-427	620
Total liabilities	1,706	2,460	-754	1,904
Net assets	3,189	4,006	817	3,760
Equity	3,189	4,006	817	3,760

Consultants' disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	Actual payment (\$)
All consultancies below \$10,000 each - combined	Specialist training and human resource services.	4,330

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	Actual payment (\$)
KPMG Australia	Internal audit services	103,316
With Purpose Solutions	Delivery of workshops and draft strategic plan	34,150
Alto People	Organisational development and recruitment services	34,030
J Bass Consulting Pty Ltd	Learning and development services	15,150
Adaptive Psychology	Staff focus groups and provision of organisational advice	12,690
Total		199,336

Data for previous years is available at: [Consultants used by Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/consultants-used-by-education-standards-board).

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors' disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	Actual payment (\$)
All contractors below \$10,000 each - combined	Human Resource Consulting Services	2,475

Contractors with a contract value above \$10,000 each

Contractors	Purpose	Actual payment (\$)
Randstad Pty Ltd	Temporary staff and recruitment services	183,945

Contractors	Purpose	Actual payment (\$)
Hays Recruiting Experts Worldwide	Temporary staff	89,582
Underwood Executive	Executive recruitment	41,850
Australian Children's Education & Care Quality Authority	Training provider	28,413
Chamonix IT Consulting	IT related services	11,700
The Huddle	Workplace services	10,200
Total		365,690

Data for previous years is available at: [Contractors used by Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/contractors-used-by-education-standards-board).

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#)

Data for previous years is available at: [Contractors used by Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/contractors-used-by-education-standards-board).

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

Risk management

Risk and audit at a glance

Risk management is an integral part of ESB's operations. Strategic risk and audit activities have been strengthened through the creation of a new Audit and Risk Committee (ARC). Reporting to the Board, the Committee consists of six members to oversee and manage risk, budget and financial reporting, internal control systems, and compliance. During the 2024-25, highlights include:

- the new ARC was established and met four times in the second half of the year
- development and implementation of a comprehensive online risk register
- development of an Internal Audit Plan 2025-27
- revised all risk management related policies and procedures communicating them to all staff.

Fraud detected in the agency

No instances of fraud detected.

Strategies implemented to control and prevent fraud

The Board follows whole of government policies for prevention and control of fraud. The Board has zero tolerance for dishonest and unethical behaviour and is committed to prevention, detection and control of fraud, corruption, maladministration, and misconduct relating to its activities.

The Board's detection, control and prevention strategies include:

- appropriate segregation of duties
- delegations of authority
- public sector code of conduct training for all new employees, renewed every two years
- risk register that monitors risks of internal fraud and corruption
- employee onboarding and offboarding procedures.

Serious or systemic offences against the Board and/or the South Australian public sector are referred to the Office for Public Integrity or inquiry agencies to investigate.

Data for previous years is available at: [Fraud detected in Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/fraud-detected-in-education-standards-board).

Public interest disclosure

There were no Public Interest Disclosures during 2024-25 under the *Public Interest Disclosure Act 2018*:

Data for previous years is available at: [Public interest \(formerly whistle-blowers'\) disclosure of Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/public-interest-formerly-whistle-blowers-disclosure-of-education-standards-board)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Nil.

Reporting required under the *Carers' Recognition Act 2005*

Nil.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Communication	Communication quality	Inadequate, delayed or absent communication with customer	2
Communication	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	1
Policy	Policy application	Incorrect policy interpretation: incorrect policy applied; conflicting policy advice given	1
Total			4

Additional metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	4
Total number of feedback comments	7
% complaints resolved within policy timeframes	100%

Data for previous years is available at: [Reporting of public complaints for Education Standards Board - Dataset - data.sa.gov.au](https://data.sa.gov.au/data-sets/reporting-of-public-complaints-for-education-standards-board).

Service improvements

ESB have undertaken service improvements during 2024-25, which include:

- Reviewed our complaints management processes to improve timeliness, clarity and consistency
- Improved induction processes and training for all new staff on ESB processes.

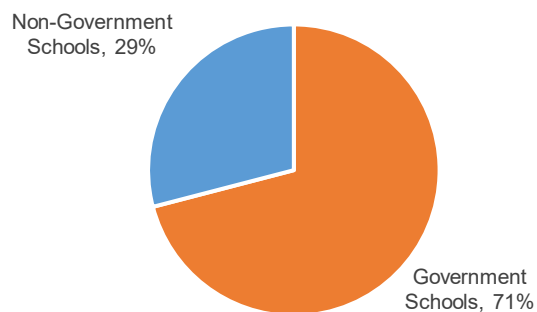
Compliance statement

The Education Standards Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Education Standards Board has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

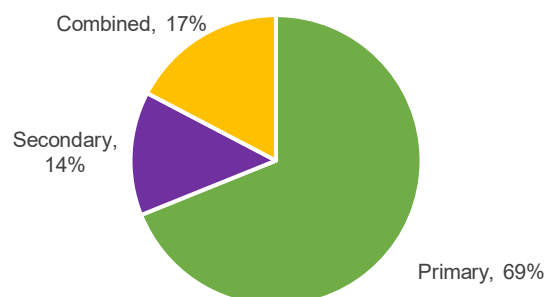
Appendix one: statistical overview

Registered schools on 30 June 2025:

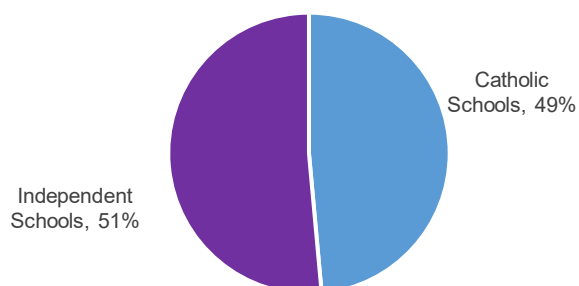
Schools by provider



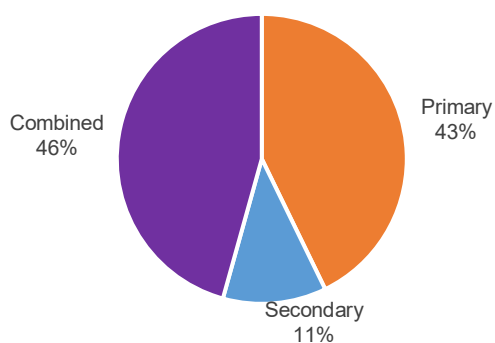
Types of government schools



Non-government schools by provider



Types of non-government schools



Numbers of schools by year on 30 June 2025

The number of registered schools has remained consistent year on year.

School type	2024-25	2023-24	2022-23
All Government schools	508	508	508
Primary schools	350	350	350
Secondary schools	70	70	70
Combined schools	88	88	88
All non-government schools	208	208	207
Catholic schools	101	101	101
Independent schools	107	107	106
Primary schools	89	89	88
Secondary schools	24	24	24
Combined schools	95	95	95
CRICOS approved schools	153	174	161
Government schools	121	142	128
Non-government schools	32	32	33

New school registration applications

A total of three school registrations were received in 2024-25, two active applications were carried over from the previous reporting period. Two were refused/withdrawn while three remain active.

Outcome	2024-25	2023-24	2022-23
Approved	0	1	1
Refused / withdrawn	2	2	1
Active	3	2	1

Review of registration

In 2024-25, 18 schools completed self-reviews of registration compared with 594 schools in 2023-24.

The notable decrease was primarily attributed to 2024 being designated as a catch-up year, during which schools that had not previously undergone validation or self-review were brought into the process.

Review Type	2024-25	2023-24	2022-23
School Registration review	18	594	35
Validation review (new/change)	0	8	2
Total	18	602	37

Number of school site inspection visits

No registration review visits were conducted during 2024-25 compared to 17 in 2023-24 and 37 in 2022-23. This was due to a change in regulatory strategy in which site visits were used in a more targeted way, based on risk factors.

Inspection Visit Type	2024-25	2023-24	2022-23
Registration Review Visit	0	17	37
Registration applications	3	2	0
Amendment applications	0	4	3
Condition lift	4	5	1
Total	7	28	41

Conditions on school registration

Conditions	2024-25	2023-24	2022-23
Active	1	0	0
Placed	0	1	2
Lifted	4	2	2

School Complaints by school type

The agency received 32 school complaints in 2024-25. The majority of school complaints were “Not in-scope” or “Not serious” and related to non-government schools (Catholic and Independent schools).

	2024-25					2023-24	2022-23
School type	Not in-scope	Not-Serious	Serious	Open	Total received	Total received	Total received
Catholic	2	4	0	0	4	5	9
Government	13	7	0	0	14	11	4
Independent	6	11	0	2	14	9	15
Unknown / Not specified	0	0	0	0	0	2	5
Total	21	22	0	2	32	27	27

Note, the number of complaints received and closed are different as some were received in the previous financial year but closed this period.

Student Exchange Organisations (SEOs)

Total number of registered SEOs

	2024-25	2023-24	2022-23
Total number of registered SEOs	10	9	11

Two SEOs renewed their registration in 2024-25.

SEO Registration applications	2024-25	2023-24	2022-23
Registration Renewed	2	3	0
Newly registered	0	0	1
Total	2	3	1

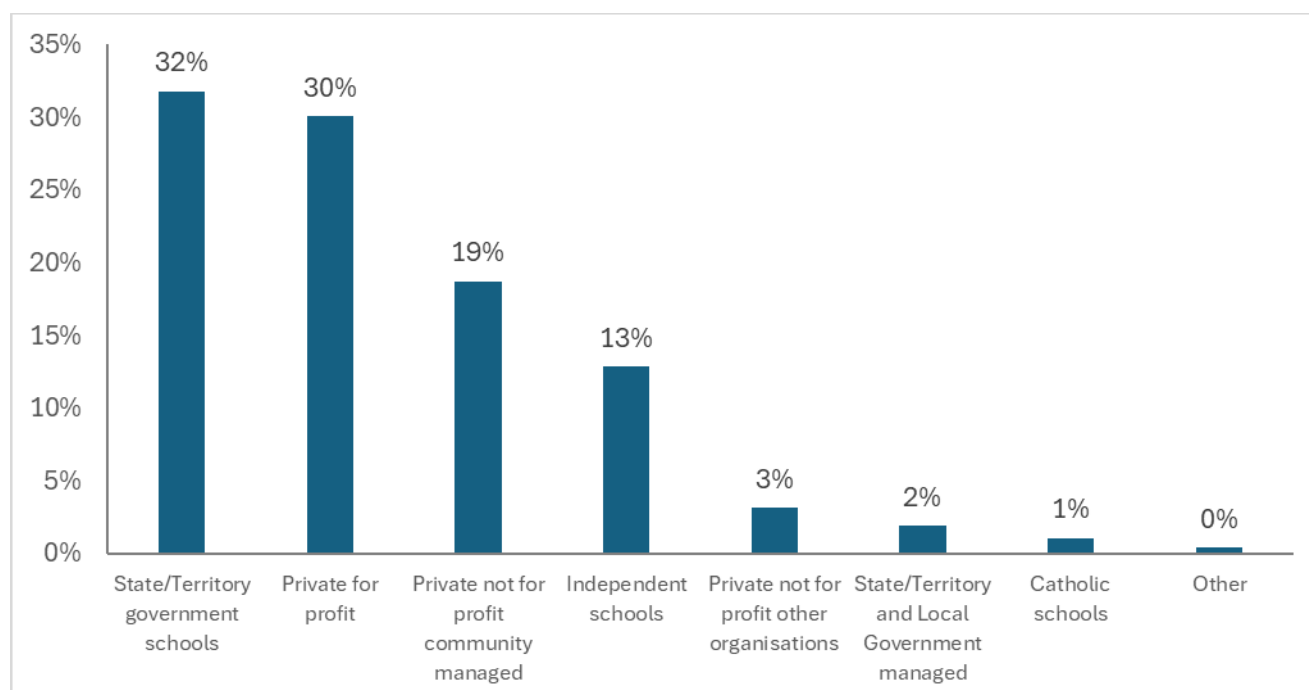
Number of Acceptance Advice for Secondary Exchange Student (AASES) approved

SEOs request approval to facilitate the visa application process for overseas exchange students entering Australia.

2024-25	2023-24	2022-23
52	55	87

National Quality Framework providers and services in 2024-25

Approved providers by type on 30 June 2025



On 30 June 2025, there were 475 approved providers with approved services in SA, of which 82% (388) of providers operate a single service.

In SA, 34% (160) of approved providers are government operated, compared to 7% (523) nationally.

Approved Early Childhood Education and Care services

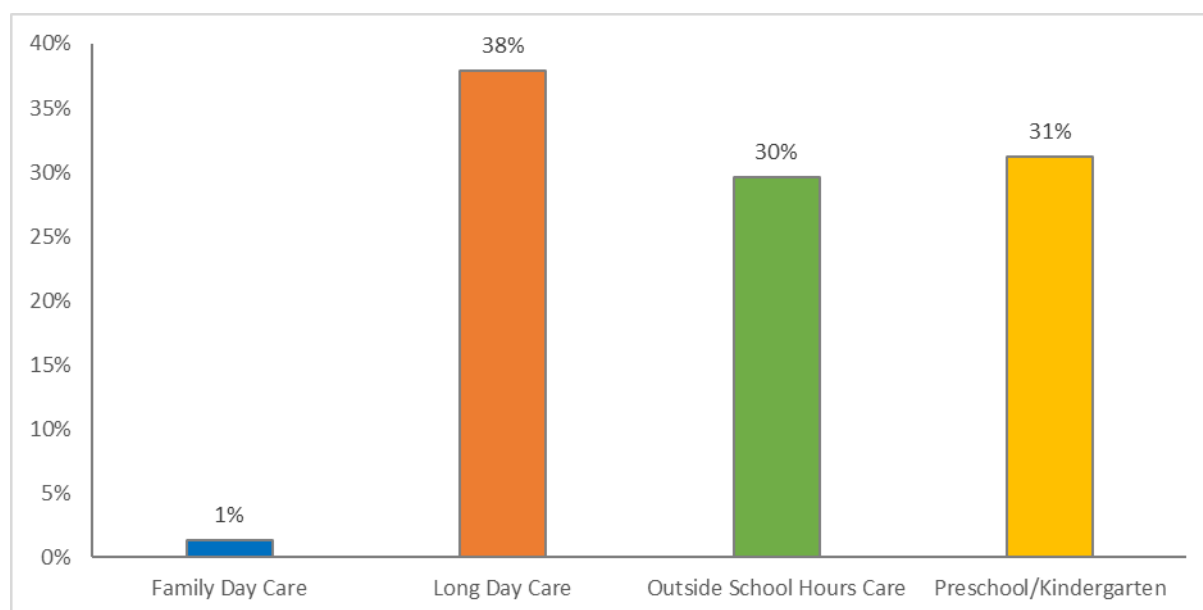
There were 1,340 approved services in SA on 30 June 2025, an increase of 2% compared to the previous year. In 2024-25, there were a total of 46 newly approved services which consisted of: 32 long day-care, 2 family day care, 2 preschools and 10 out of school hours care.

Residual services

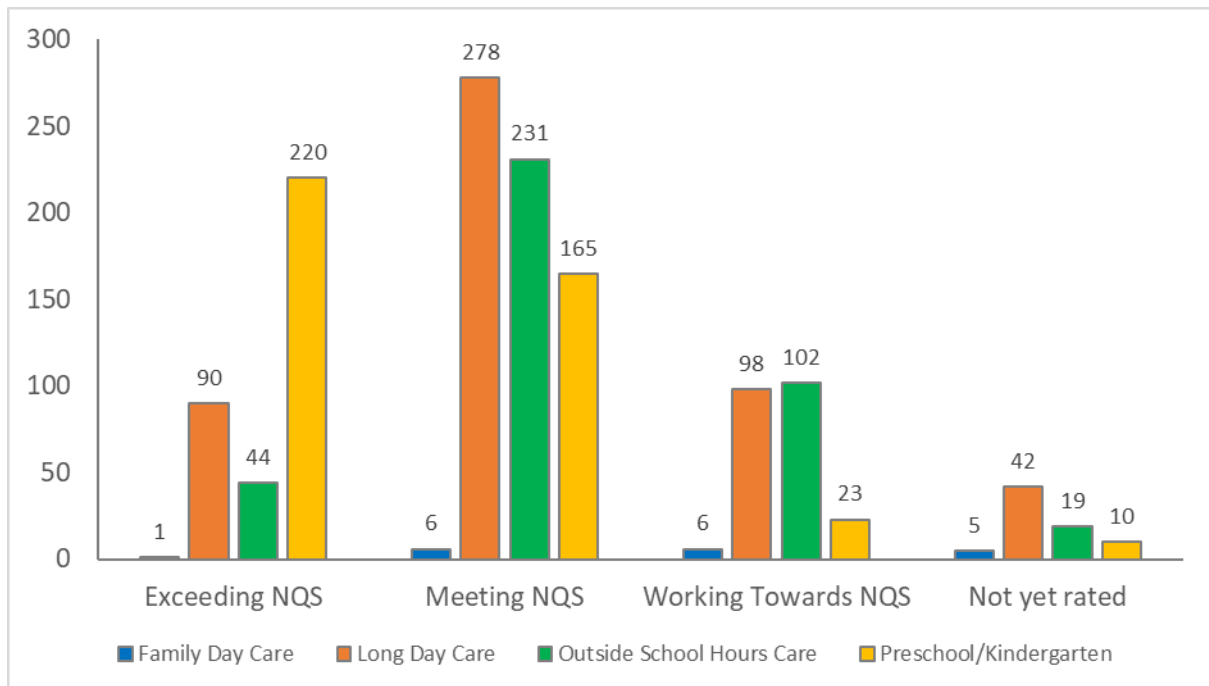
There are 138 residual services regulated under the State Act. Of these, 75% (103) are provided by the Department for Education.

Residual service type	Number of services
Individual Family Day Care	1
In-Home Care	15
Mobile Service	6
Occasional Care	116
Total	138

Approved services by type on 30 June 2025



Service performance by rating on 30 June 2025



Of 1,340 services in SA, 94% (1,264) have a quality rating. Sixty-four percent (810) of services are rated under the current NQS and 36% (454) are currently rated under the previous NQS. Seventy-six services are not yet rated because they have recently opened and will be assessed within 18 months of commencing operation.

Quality ratings of services by year on 30 June 2025

Year	Working towards	Meeting	Exceeding	Excellent	Total
2019-20	168 (14%)	428 (37%)	558 (48%)	8 (<1%)	1,162
2020-21	166 (14%)	469 (40%)	546 (46%)	5 (<1%)	1,186
2021-22	162 (13%)	507 (42%)	533 (44%)	4 (<1%)	1,206
2022-23	195 (16%)	529 (43%)	490 (40%)	3 (<1%)	1,217
2023-24	201 (16%)	603 (48%)	442 (35%)	0	1,246
2024-25	229 (18%)	680 (54%)	355 (28%)	0	1,264*

As of 30 June 2025, South Australia has 18% of services rated 'Working Towards', compared to 9% nationally.

* Of the total 1,340 services, 76 services are not yet rated because they have recently opened and will be assessed within 18 months of commencing operation.

Proportion of quality ratings by service type compared to national average on 30 June 2025

Service type	Working towards		Meeting		Exceeding	
	SA	National	SA	National	SA	National
Long day care	21%	9%	60%	73%	19%	18%
Outside school hours care	27%	11%	61%	83%	12%	7%
Preschool	6%	3%	40%	45%	54%	52%

South Australia has a higher proportion of OSHC services rated as 'Working Towards' compared to nationally. The Department for Education and the ESB are working closely together to improve the performance of this service type.

South Australia also has a higher proportion of services rated as 'Exceeding'.

Nationally, the proportion of services rated as 'Exceeding' has steadily declined year on year. This trend reflects the 2018 changes to the National Quality Standard (NQS), which introduced more rigorous requirements for assessing services against key themes to achieve an 'Exceeding' rating.

Assessment and rating of services in 2024-25

A&R Rating outcome	2024-25	2023-24	2022-23
Working Towards	53	26	74
Meeting	126	104	59
Exceeding	2	2	0
Total	181	132	133

In 2024-25, the agency increased the volume of assessment and ratings compared to the previous year – an increase of 37%.

In 2024-25, the top five elements not met were:

- 2.1.2 - Health practices and procedures
- 2.2.1 – Supervision
- 1.3.1 - Assessment and planning cycle
- 1.1.3 - Program learning opportunities; and
- 7.1.2 - Management systems.

Eighteen percent (31) of services underwent the assessment and rating process for the first time with:

- 45% (14) rated as 'Working Towards'.
- 55% (17) rated as 'Meeting'.

Applications received under the National Quality Framework in 2024-25

Application type	2024-25	2023-24	2022-23
Waiver	567	599	691
Provider approval	36	20	28
Amend service approval	64	116	171
Service approval	60	50	56
Suspension of service	29	19	15
Re-assessment and re-rating	17	17	8
First tier review	3	6	6
Transfer of service approval	30	21	27
Provider approval by executor of estate	0	0	1
Amend provider approval	10	9	7
Suspension of provider	1	0	1
Internal review of decision	2	1	4
Out of scope application	11	5	4
Total	830	863	1,019

Total incident notifications received by outcome in 2024-25

In 2024-25, a total of 3,828 incident notifications were received, a decrease of 8% compared to the previous year.

Incident Type	2024-25	2023-24	2022-23
Serious Incident	2,541	2,415	2,148
Other Incident	1,287	1,730	1,296
Out of Scope Service	0	2	4
Total	3,828	4,147	3,448

Serious incidents are a subset of incidents and include an injury or illness where a child seeks or ought to seek medical attention, when children are missing or unaccounted for, locked in or out of the service or removed from the service without authorisation.

Serious incident notifications received by outcome in 2024-25

Serious Incident Type	2024-25	2023-24	2022-23
Injury/Trauma	1,759	1,724	1,437
Child missing or unaccounted for	278	226	312
Emergency services attended	278	248	199
Illness	132	117	133
Child locked in/out of service	87	94	63
Child taken away/removed from service	7	6	4
Total	2,541	2,415	2,148

The number of serious incidents has continued to increase, from 2,148 in 2022-23 to 2,541 in 2024-25 – an increase of 18%. “Injury/Trauma” incidents continue to be the most common Serious Incidents reported to ESB. “Emergency services attended” incidents continue to increase with 278 reported in 2024-25, compared with 199 in 2022-23 – an increase of 40%.

It had been expected that there would be an increase in notifications. During all visits undertaken to services, service staff and approved providers are reminded of their obligations with reporting serious incidents. Additionally, with the National Decision Tree being published by ACECQA in 2024-25 and recent media interest, approved providers are becoming more aware of their obligations under the National Quality Framework.

Complaints received about approved providers and services under the National Quality Framework in 2024-25

Complaint type	2024-25	2023-24	2022-23
Serious Incident	378 (49%)	277 (37%)	239 (35%)
Children's Health and Safety	258 (33%)	263 (35%)	176 (26%)
Law Contravened	135 (17%)	100 (13%)	121 (18%)
Other	3 (0%)	110 (15%)	143 (21%)
Total	774	750	679

The agency received 774 complaints, an increase from 750 complaints received in 2023-24. Serious complaints and complaints regarding children's health and safety continue to be the highest reported to the ESB.

A complaint can be raised both directly with the agency or at the service.

Top five breaches of the National Law and National Regulations 2024-25

National Law and Regulations breached	Number of breaches	Number of services
167(1) Offence relating to protection of children from harm and hazards	294	144
165(1) Offence to inadequately supervise children	259	153
103(1) Premises, furniture and equipment to be safe, clean and in good repair	125	29
170(1) Policies and procedures to be followed	117	68
165(2) Offence to inadequately supervise children	73	52

Statutory compliance actions issued by type and year

Type	2024-25	2023-24	2022-23
Emergency action notice	20	7	14
Compliance notice	20	21	12
Direction to exclude inappropriate persons	0	0	1
Prohibition notice	5	3	7
Condition imposed	57	70	42
Enforceable undertaking	10	2	9
Total	112	103	85

The increase in compliance action is a result of the ESB's additional resources that are providing increased oversight of the sector.

Appendix two: Glossary

Services we regulate

Education and care services under the National Quality Framework (NQF)

Preschool: A service that provides an early childhood education program, delivered by a qualified early childhood teacher, often but not necessarily on a sessional basis in a dedicated service.

Long day care a centre-based form of service which provides all-day or part-time care for children age birth to six who attend on a regular basis.

Outside school hours care (OSHC): A service that provides care for primary school children (typically five to 12 years) before and after school and can also operate during school holidays (vacation care) and on pupil free days. OSHC services are usually provided from primary school premises.

Family day care service: An education and care service that is delivered by two or more educators to provide education and care to children and operates from two or more residences (section 5(1) National Law).

Residual services under the *Education and Early Childhood Services (Regulation and Standards) Act 2011 (SA)*:

In-home care services: a service providing education and care to children in premises where the majority of children usually reside and the educator does not reside.

Occasional care services: a service providing education and care to children primarily on an ad hoc or casual basis, where the service does not usually offer full-time or all-day education and care to children on an ongoing basis; and most of the children attending are pre-school age or younger.

Mobile care services: a service providing education and care primarily to children pre-school age or under, that transports equipment, materials and staff to one or more locations on each occasion the service is provided.

Schools under the *Education and Care Services (Registration and Standards) Act 2011*

School: a school is an education establishment where the major activity is the provision of full-time day primary or secondary education or the provision of distance education.

Primary education: comprises a foundation year (reception), followed by year levels 1-6.

Secondary education: includes years 7-12.

Combined school: provides both primary and secondary education.

Government schools: established and administered by the South Australian Government Department for Education under the *Education Act 1972*.

Non-government schools: any school that is not a government school. These schools may be administered by a religious, community or private organisation.

Catholic school: any school specified by notice in writing to the Registrar by the South Australian Commission for Catholic Schools Incorporated.

Independent school: non-government schools which are not Catholic schools.

Review: undertaken by the ESB through more in-depth assessment and/or site inspections.

Self-assessments: undertaken by a school to support renewal of their registration.

International education under the *Education for Overseas Students Act 2000* and *Education and Children's Services Act 2019 (SA)*

Student exchange organisation: a registered school or not-for-profit organisation registered to provide secondary student exchange programs to and from South Australia.

Acceptance Advice for Secondary Exchange Student form (AASES): the form used by an international student to apply for a subclass 500 visa to enter Australia and to enrol in a South Australian school.

Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS): a searchable database that provides details of educational institutions approved to deliver education and training services to overseas students, including the courses they offer.

Appendix three: Audited financial statements 2024-25

Education Standards Board

**Financial Statements
for the year ended
30 June 2025**



CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

Auditor's Independence Declaration

To the Board of Education and Early Childhood Services Registration and Standards Board of South Australia

As lead auditor for the audit of the financial report of Education and Early Childhood Services Registration and Standards Board of South Australia for the financial year ended 30 June 2025, I declare to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the APES 110 Code of Ethics in relation to the audit;
- b. No contraventions of any applicable code of professional conduct in relation to the audit; and
- c. No non-audit services provided that contravene any applicable code of professional conduct in relation to the audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

.....

Luke Williams CA, CPA, Registered Company Auditor
Director

9 September 2025

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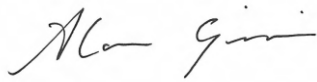
Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

Certification of the Financial Statements

We certify that the:

- financial statements of the Education Standards Board:
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
- present a true and fair view of the financial position of the Education Standards Board at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Education Standards Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Alana Girvin
Presiding Member
22 September 2025



Benn Gramola
Chief Executive
22 September 2025



Jake Loulas
Senior Management Accountant
22 September 2025

Education Standards Board
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Income</u>			
Fees and charges	2.1	788	699
SA Government grants, subsidies and transfers	2.2	8,002	6,593
Resources received free of charge	2.3	37	23
Other income	2.4	767	317
Total income		9,594	7,632
<u>Expenses</u>			
Employee related expenses	3.3	7,271	5,010
Supplies and services	4.1	1,958	1,999
Depreciation and amortisation	4.2	58	9
Other expenses	4.3	61	43
Total expenses		9,348	7,061
Net result		246	571
Total comprehensive result		246	571

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Education Standards Board
Statement of Financial Position

as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Current assets</u>			
Cash and cash equivalents	6.1	5,698	5,143
Receivables	6.2	571	356
Right of use - motor vehicles	5.1	-	35
Total current assets		6,269	5,534
<u>Non-current assets</u>			
Property, plant and equipment	5.1	197	130
Total non-current assets		197	130
Total assets		6,466	5,664
<u>Current liabilities</u>			
Payables	7.1	786	483
Financial liabilities	7.2	-	35
Employee related liabilities	3.4	856	683
Provisions	7.3	89	83
Total current liabilities		1,731	1,284
<u>Non-current liabilities</u>			
Employee related liabilities	3.4	729	620
Total non-current liabilities		729	620
Total liabilities		2,460	1,904
Net assets		4,006	3,760
<u>Equity</u>			
Retained earnings		4,006	3,760
Total equity		4,006	3,760

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Education Standards Board**Statement of Changes in Equity***for the year ended 30 June 2025*

	Note	Retained earnings
		\$'000
Balance at 30 June 2023		3,189
Total comprehensive result for 2023-24		571
Balance at 30 June 2024		3,760
Total comprehensive result for 2024-25		246
Balance at 30 June 2025		4,006

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Education Standards Board**Statement of Cash Flows***for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Fees and charges		1,003	735
SA Government grants, subsidies and transfers		8,002	6,593
Sales of goods and services		-	30
Other receipts		768	198
GST recovered from the ATO		(48)	104
Cash generated from operations		9,725	7,660
<u>Cash outflows</u>			
Employee related payments		(6,981)	(4,627)
Payments for supplies and services		(2,035)	(2,374)
Other payments		(29)	(25)
Cash used in operations		(9,045)	(7,026)
Net cash provided by/(used in) operating activities		680	634
<u>Cash flows from investing activities</u>			
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(125)	(130)
Cash used in investing activities		(125)	(130)
Net cash provided by/(used in) investing activities		(125)	(130)
<u>Cash flows from financing activities</u>			
<u>Cash outflows</u>			
Repayment of lease liabilities		-	(9)
Cash used in financing activities		-	(9)
Net cash provided by/(used in) financing activities		-	(9)
Net increase/(decrease) in cash and cash equivalents		555	495
Cash and cash equivalents at the beginning of the period		5,143	4,648
Cash and cash equivalents at the end of the period	6.1	5,698	5,143

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

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1. About the Education Standards Board

The Education Standards Board (The Board) is an independent statutory authority responsible for regulating South Australia's early childhood services under the *Education and Care Services National Law Act 2010*; schools under the *Education and Early Childhood Services (Registration and Standards) Act 2011 (the Act)*; and student exchange organisations under the *Education and Children's Services Act 2019* and *Education Services for Overseas Students Act 2000*.

Our vision is to ensure that all children and young people have access to high-quality education and care in safe, well-governed and well-managed services.

Our role is to regulate the provision of education and early childhood services by identifying and reducing present and emerging risks to minimise harm to children and young people and to maintain high standards of competence and conduct by providers.

We regulate:

- Government and non-government schools
- Student exchange organisations
- Early childhood education and care services, including preschool, long day care, outside of school hours care and family day care services.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which 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 are recoverable from, or payable to, the ATO are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts [and deposit accounts] controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		2025 \$'000	2025 \$'000	\$'000
<u>Income</u>				
Fees and charges	(a)	507	788	281
SA Government grants, subsidies and transfers		7,993	8,002	9
Resources received free of charge		-	37	37
Other income		37	767	730
Total income		8,537	9,594	1,057
<u>Expenses</u>				
Employee related expenses	(b)	6,584	7,271	(687)
Supplies and services		1,933	1,958	(25)
Depreciation and amortisation		11	58	(47)
Other expenses		9	61	(52)
Total expenses		8,537	9,348	(811)
Net result		-	246	246
Total comprehensive result		-	246	246

- a) Regulated fees collected are higher than the original budget mainly due to volume growth and the introduction of new services.
- b) Salaries incurred are higher than the original budget mainly due to the increase in regulatory work and associated fees.

Investing expenditure summary	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Total new projects	(c)	-	125	(125)
Total investing expenditure		-	125	(125)

- c) Investing payments made reflects improvements to leased building accommodation in particular with the view to improve disability access.

2. Income

2.1. Fees and charges

	2025	2024
	\$'000	\$'000
Regulatory fees	788	699
Total fees and charges	788	699

The Board charges regulatory fees in accordance with;

- Education and Care Services National Regulations 2011
- Education and Early Childhood Services (Registration and Standards) Regulations 2011 (SA)
- Education Services for Overseas Students Regulations 2001 (ESOS Regulations)

2.2. SA Government grants, subsidies and transfers

	2025	2024
	\$'000	\$'000
SA Government grant	8,002	6,593
Total SA Government grants, subsidies and transfers	8,002	6,593

SA Government grants, subsidies and transfers are recognised as income on receipt.

2.3. Resources received free of charge

	2025	2024
	\$'000	\$'000
Services received free of charge – Shared Services SA	37	23
Total resources received free of charge	37	23

2.4. Other income

	2025	2024
	\$'000	\$'000
Interest income	248	202
Revenue - Other	519	115
Total other income	767	317

The Board has separate service contracts with the Australian Government, Department of Education associated with the Joint Compliance and Monitoring Program, and the Community Child Care Fund Restricted Grants Program. This is included in Revenue – Other.

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the board include the Minister, the Chief Executive Officer and the Director, Regulatory Practice and Operations. Total compensation for key management personnel was \$642,989 in 2024-25 and \$538,893 in 2023-24.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*. See administered items for disclosures of the Minister's remuneration paid by the Department for Education and recovered from the Consolidated Account.

The Board has not identified any material transactions with key management personnel and other related parties during 2024-25.

3.2. Board and committee members

Members during the 2024 financial year were:

Board and committee members

Members during the 2025 financial year were:

Education Standards Board

Ongoing members

Alana Girvin (Presiding Member)
 Christos Tsonis (until 20 February 2025)
 Martyn Campbell (until 20 December 2024)
 Noel Mifsud
 Peta Smith*
 Rebecca Vandermoer
 Anne Dunstan
 John Favretto
 Elysia Ryan
 Julie Tarzia
 Jie Zhu
 Laura Butler*
 Vivienne Brand (from 1 May 2025)
 Helen Gibbons

Audit and Risk Committee

John Favretto
 Alana Girvin
 Vivienne Brand
 Timothy Burton*
 Steven Sergi*
 Kelsey Walker

Change Management Panel

Trevor Lovegrove (Chair)
 Adam Beaumont
 Alana Girvin
 Erica McLuckie
 Jane Hudson
 Nicholas Slape
 Rosslyn Cox

*In accordance with Premier and Cabinet Circular 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2025	2024
\$0 - \$19 999	14	24
Total number of members	14	24

The total remuneration received or receivable by members was \$29,158 (\$38,158). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

3.3. Employee related expenses

*Negative workers compensation expense due to a reduction in the workers compensation provision as a result of adopting the 2024-25 actuary valuation.

	2025 \$'000	2024 \$'000
Salaries and wages	5,410	3,629
Long service leave	140	342
Annual leave	527	347
Skills and experience retention leave	3	2
Employment on-costs - superannuation	892	540
Employment on-costs - other	237	217
Board and committee fees	51	38
Workers compensation	6	(109)
Other employee related expenses	5	4
Total employee related expenses	7,271	5,010

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the board's contributions to superannuation plans in respect of current services of employees.

Employee remuneration

	2025 No	2024 No
The number of employees whose remuneration received or receivable falls within the following bands:		
\$206 001 to \$226 000	-	1
\$246 001 to \$266,000	1	-
\$266 001 and above	1	1
Total	2	2

The total remuneration received by those employees for the year was \$581k (\$539k).

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the board.

3.4. Employee related liabilities

	2025 \$'000	2024 \$'000
<u>Current</u>		
Accrued salaries and wages	26	16
Annual leave	427	296
Long service leave	262	226
Skills and experience retention leave	16	13
Employment on-costs	125	132
Total current employee related liabilities	856	683
<u>Non-current</u>		
Long service leave	635	548
Employment on-costs	94	72
Total non-current employee related liabilities	729	620
Total employee related liabilities	1,585	1,303

Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions of expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over the education sector across government. The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds was 2024 (4.25%) and 2025 (4.25%).

The current portion of employee related liabilities reflects the amount for which the board does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The board contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken has remained constant at 68% and the average factor for the calculation of employer superannuation cost on-costs has also changed from the 2024 rate (11.5%) to 12.0%. These rates are used in the employment on-cost calculation.

4. Expenses

Employee related expenses are disclosed in note 3.3.

4.1. Supplies and services

	2025 \$'000	2024 \$'000
General administration and consumables	139	105
Consultants	204	463
Contractors	368	312
Minor works, maintenance and equipment	52	59
Legal costs	84	159
Service Level Agreement – rent & utilities	458	391
Service Level Agreement – others	263	66
Staff training and development	61	152
Staff travel expenses	79	42
Motor Vehicle Expenses	31	6
Information technology and communications	182	236
Other	37	8
Total supplies and services	1,958	1,999

Accommodation

The Board's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease set out in AASB 16.

Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	No	2025 \$'000	No	2024 \$'000
Below \$10 000	2	4	-	-
\$10 000 or above	5	200	9	463
Total	7	204	9	463

4.2. Depreciation and amortisation

	2025 \$'000	2024 \$'000
Leasehold Improvements	58	-
Interest costs – leased vehicles	-	1
Motor Vehicles – leased	-	8
Total depreciation and amortisation	58	9

During the year the Board was advised by the Department for Treasury and Finance that the provision of vehicles no longer qualifies as a lease to be accounted for under AASB 16. The carrying value of the right of use assets for motor vehicles was written off and the lease liability was extinguished resulting in a profit of \$586 on adoption of the change in accounting method.

4.3. Other Expenses

	Note	2025 \$'000	2024 \$'000
Auditors Remuneration		24	20
Shared Services Free of Charge		37	23
Total other expenses		61	43

5. Non-financial assets

5.1. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

	Right of use motor vehicles	Accommodation & leasehold improvements	Total
	\$'000	\$'000	\$'000
Gross carrying amount	-	255	255
Accumulated Depreciation	-	(58)	(58)
Carrying amount	-	197	197
Reconciliation 2024-25			
Carrying amount at the beginning of the period	35	130	165
Acquisitions		125	125
Disposals e.g. sales, write off	(35)		(35)
Depreciation	-	(58)	(58)
Carrying amount at the end of the period	-	197	197

Useful life and depreciation of non-financial assets

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Accommodation and leasehold improvements	5-15

Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low-value leases, where the underlying asset value is less than \$15,000, are not recognised as right-of-use assets.

6. Financial assets

6.1. Cash and cash equivalents

	2025 \$'000	2024 \$'000
Education Standards Board Operating Account	5,698	5,143
Total cash and cash equivalents	5,698	5,143

6.2. Receivables

	2025 \$'000	2024 \$'000
Current Receivables		
Contractual Receivables		
Receivables from sale of goods and services	50	2
Accrued revenues	18	19
Total Contractual Receivables	68	21
Statutory Receivables		
GST recoverable	496	306
Total Statutory Receivables	496	306
Prepayment	7	29
Total current receivables	571	356

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement.

The net amount of GST recoverable from the ATO is included as part of receivables.

7. Liabilities

Employee related liabilities are disclosed in note 3.4.

7.1. Payables

	2025 \$'000	2024 \$'000
Current		
Contractual Payables		
Unearned fees and charges	524	309
Sundry creditors	(7)	69
Accrued expenses	265	103
Statutory Payables		
Fringe benefit tax payable	4	2
Total payables	786	483

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

Statutory payables are carried at cost. They are not financial liabilities.

7.2. Financial liabilities

	2025 \$'000	2024 \$'000
Lease liabilities - vehicles	-	35
Total financial liabilities	-	35

Financial liabilities are measured at amortised cost.

During the year the Board was advised by the Department for Treasury and Finance that the provision of vehicles no longer qualifies as a lease to be accounted for under AASB 16. The carrying value of the right of use assets for motor vehicles was written off and the lease liability was extinguished.

7.3. Provisions

	Workers Compensation 2025 \$'000	Office Accommodation 2025 \$'000	Total 2025 \$'000
Carrying amount at the beginning of the period	43	40	83
Remeasurement	6	-	6
Carrying amount at the end of the period	49	40	89

The Workers Compensation provision is an estimation for workers compensation claims and is based on the Office of the Commissioner for Public Sector Employment's actuarial valuation of outstanding liabilities to manage and pay out all existing workers compensation and additional compensation claims for our agency.

The Office Accommodation provision is based on an estimate for the make good provision costs, with the building lease ending in 2 years.

8. Outlook

8.1. Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value and inclusive of non-recoverable GST.

Future lease payments commitments

Future lease payments commitments relate to lease liabilities. Short-term and low value leases are not included.

Lease commitments		
Within one year	377	361
Later than one year but not longer than five years	394	771
Future lease payments commitments	771	1,132
Total Unrecognised contractual commitments	771	1,132

The Board's lease commitments are for accommodation under a memorandum of administrative arrangements (MoAA) with the Department for Infrastructure and Transport. The MoAA expires in June 2027. These arrangements are not leases as defined under AASB 16.

8.2. Contingent assets and liabilities

The Board currently has one legal claim against it that is not likely to be of a material nature. The cost and likelihood of the potential liability cannot be reliably determined at this time and has not been recognised within these financial statements.

8.3. Events after the reporting period

The Board is not aware of any events after the reporting that will have a material impact on the financial statements.