Education Regulation Annual Report

July 2025 to June 2026



TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION

TEACHERS REGISTRATION BOARD TASMANIA

Non-government Schools Registration Board

Office of the Education Registrar

We acknowledge the Tasmanian Aboriginal Community as the traditional and continuing custodians of Lutruwita, where Palawa have cared for their children and prepared them for life since the beginning of time.

We honour Elders, past and present. We are committed to ensuring every Aboriginal and Torres Strait Islander child and young person is known, safe, well and learning.



October 2026

The Honourable Jo Palmer MLC
Minister for Education, Minister for Children and Youth and Young People
GPO Box 123
HOBART TAS 7001

I am pleased to submit the Education Regulators Annual Report 2025-26, covering:

- Tasmanian Assessment, Standards and Certification Board (TASC)
- Teachers Registration Board (TRB)
- Non-Government Schools Registration Board (NGSRB)
- The Office of Education Registrar (OER)

The reports are submitted in accordance with:

- Section 33 of the *Teachers Registration Act 2000* (Tas) – TRB
- Section 24 of the *Tasmanian Assessment, Standards and Certification Act 2003* (Tas) – TASC
- Section 233 of the *Education Act 2016* (Tas) – NGSRB
- Section 227 of the *Education Act 2016* (Tas) – OER

The report provides information on the work undertaken by the regulators during the reporting period to fulfil their statutory functions and responsibilities under the relevant legislation.

The report also includes independently audited financial statements for each regulator for the financial year ended 30 June 2026.

I thank the members of the Boards, management and staff for their commitment and contribution to achieving the outcomes outlined in this report. Their work supports effective regulation across Tasmania's education sector and helps ensure positive outcomes for children and young people.

I look forward to continuing to work collaboratively with our partners and stakeholders to support contemporary, effective regulation and high-quality educational outcomes for Tasmanian learners.

Yours sincerely,



Sally Darke

CHAIR
Education Regulation Boards
– Non-government Schools Registration Board (NGSRB)
– Tasmanian Assessment, Standards and Certification Board (TASC)
– Teachers Registration Board (TRB)


We are here for YOUNG PEOPLE
We are here for CHILDREN

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Introduction

This Annual Report provides a consolidated overview of Tasmania's education regulators for the reporting period of 2025-2026, including the Tasmanian Assessment, Standards and Certification (TASC), the Teachers Registration Board (TRB), the Non-government School Registration Board (NGRSB) and the Office of the Education Registrar (OER). Each regulator operates independently under its enabling legislation and remains accountable to the Minister, Parliament and the Tasmanian community.

The consolidated format supports transparency, consistency and accessibility, while maintaining the distinct statutory and decision-making independence of each regulator.

The report provides reporting on regulator-specific performance, governance and financial outcomes, alongside a system-level view of shared priorities and future focus areas.



Chair/Director Foreword

As Chair of the three Education Regulation Boards, I am pleased to present this Annual Report, marking the completion of the first full year of operation under the new Board membership arrangements introduced on 1 July 2025.

The appointment of a common Chair and Board membership across the Teachers Registration Board Tasmania, the Tasmanian Assessment, Standards and Certification Board, and the Non-government Schools Registration Board represented a significant step towards strengthening collaboration and alignment across Tasmania's education regulatory system. While each Board continues to operate independently in accordance with its establishing legislation, the shared governance model has provided a valuable opportunity to develop a deeper understanding of our collective responsibilities and identify opportunities to improve consistency, efficiency and strategic alignment across the sector.

Over the past twelve months, Board members have brought their diverse expertise in corporate governance, finance, law, education leadership, regulation, risk management, strategic planning and public sector administration to support the important work of the Boards. This breadth of experience has strengthened our oversight and informed our consideration of matters that contribute to maintaining confidence in Tasmania's education system.

As a newly appointed Board, we have invested significant effort in establishing strong working relationships, developing a shared understanding of our respective regulatory functions and considering the opportunities and challenges that lie ahead. During the reporting period, the Board commenced a strategic planning process that will continue throughout the coming year and help shape future corporate planning and performance reporting.

During 2025-26, Tasmania's education regulators continued to strengthen the quality, safety and integrity of the education system through a coordinated approach to regulation. Key outcomes included enhanced oversight of teachers, schools, home education and senior secondary providers; greater collaboration between regulators; increased stakeholder engagement; and continued implementation of reforms arising from major reviews and inquiries. Collectively, regulators maintained a strong focus on improving student outcomes, ensuring regulatory decisions were transparent and evidence-based, and supporting confidence in Tasmania's education system.

The education regulatory environment continued to operate within a complex and evolving policy landscape. Key risks included ensuring regulatory frameworks remained responsive to emerging challenges; maintaining community confidence through transparent and robust decision-making; responding effectively to recommendations from the Commission of Inquiry and other major reviews; managing workforce and system capability pressures; and ensuring child safety and wellbeing remained central to regulatory practice. Regulators also recognised the need to balance innovation and continuous improvement with strong governance, compliance and accountability arrangements.

Across the reporting year, education regulators shared several common priorities:

- Protecting the safety, welfare and best interests of children and young people.
- Applying contemporary, risk-based and proportionate regulatory approaches.
- Strengthening stakeholder engagement, communication and transparency, including greater incorporation of student voice.
- Supporting implementation of key government reforms, including responses to the Commission of Inquiry, the Independent Review of Education and the Lifting Literacy Framework.
- Modernising regulatory systems, policies and practices to improve efficiency, effectiveness and public confidence.

Collectively, the work undertaken during 2025-26 reflects a strong sector-wide commitment to effective regulation that supports educational quality, protects the interests of learners and upholds confidence in Tasmania's education system.

Future Vision

As the Education Regulation Boards look to the future, a key strategic priority is exploring opportunities to strengthen Tasmania's education regulatory system through greater integration, collaboration and efficiency across the Teachers Registration Board, Non-government Schools Regulation Board and Tasmanian Assessment, Standards and Certification Board.

The Boards are committed to examining approaches that reduce unnecessary duplication, improve consistency of regulatory practice and enhance services for teachers, schools and education providers. Central to this work is the aspiration to develop a contemporary, risk-based regulatory framework that focuses on educational outcomes, supports continuous improvement and maintains public confidence in Tasmania's education system.

Key considerations for any future model include establishing a more unified regulatory identity and operating model, strengthening governance arrangements and organisational capability, clarifying and maturing the relationship with the Department for Education, Children and Young People, and ensuring strategic risks are effectively managed. The Boards are also committed to pursuing any future changes through a staged and collaborative process, informed by evidence, consultation and careful consideration of stakeholder impacts.



Alongside this work, the Boards will continue to explore sustainable funding arrangements, opportunities presented by technology and digital systems, and the need for potential legislative improvements that support better regulatory outcomes.

Through this forward-looking agenda, the Boards aim to position Tasmania's education regulatory system to meet future challenges, make best use of public resources and provide accessible, transparent and effective regulation that supports quality education across all sectors.

The Boards and Director sincerely thank all stakeholders for their ongoing collaboration and contribution to this important work and look forward to continuing these efforts together.

Sally Darke
Chair
Tasmanian Assessment, Standards and Certification Board
Teachers Registration Board
Non government Schools Registration Board

David Tilley
Acting Director - Education Regulation & Registrar, Education
Office of Education Regulation

Legislative and Governance Framework

Regulator	Enabling Act	Annual Reporting Provision
Tasmanian Assessment, Standards and Certification (TASC)	*Tasmanian Assessment, Standards and Certification Act 2003 (Tas)*	Corporate Plan Annual Report
Teachers Registration Board (TRB)	*Teachers Registration Act 2000 (Tas)*	Corporate Plan Annual Report
Non-government Schools Registration Board (NGSRB)	*Education Act 2016 (Tas)*	Corporate Plan Annual Report
Office of the Education Registrar (OER)	*Education Act 2016 (Tas)*	Corporate Plan Annual Report

Meeting Legislative Requirements

All legislative requirements were met in 2025-26.

- **Corporate Plan –** The Board's Corporate Plans were submitted per the requirements of the Act to the Minister.
- **Ministerial Instructions –** The Board's acknowledge and have regard to Ministerial Instructions 16 (Education Regulator Principles) and 17 (Education Regulator Performance Framework Schedule).
- **Ministerial Expectations –** The Board's ensure their actions are in line with the Ministerial Statements of Expectations.
- **Financial Reports –** Financial statements for the year ended 30 June 2026 were audited by the Tasmanian Audit Office and are presented in this Annual Report (see Appendices).

Right to Information

Regulator	Number of applications
Tasmanian Assessment, Standards and Certification	1 application received and disclosure accepted
Teachers Registration Board	No applications received
Non-government Schools Registration Board	No applications received
Office of the Education Registrar	No applications received

Public Interest Disclosure

Regulator	Number of applications
Tasmanian Assessment, Standards and Certification	No applications received
Teachers Registration Board	No applications received
Non-government Schools Registration Board	No applications received
Office of the Education Registrar	No applications received



Board Members (L to R): Back Row - Michael Mogridge, Scott Adams, Malcolm Wells. Front Row - Cawley Farrell, Anne Ripper Margaret Otlowski, Sally Darke (Chair).

Governance Model

Board Members

- From 1 July 2025, the three education regulation boards, being the Tasmanian Assessment, Standards and Certification (TASC) Board, the Teachers Registration Board (TRB), and the Non-government Schools Registration Board (NGSRB), have had a common Chair and six common Board members.
- There were no changes to Board membership during the reporting period.

Chair

Sally Darke

Members

Scott Adams

Cawley Farrell

Michael Mogridge

Margaret Otlowski

Anne Ripper

Malcolm Wells

Board meetings are also attended by: Director of Education Regulation (Registrar) and Deputy Directors of: Tasmanian Assessment, Standards and Certification (TASC); Teachers Registration Board (TRB); and the Office of Education Registrar (OER)/Non-government Schools Registration Board (NGSRB).

Board Committees

Finance, Risk, Audit and Compliance Committee (FRAC)

The purpose of the Committee is to assist the Board in fulfilling its governance responsibilities regarding financial oversight, audit processes, risk and compliance management.

Membership:

- Chair – Scott Adams
- Member – Cawley Farrell
- Member – Anne Ripper

The meetings are also attended by Sally Darke in an ex-officio capacity, Director of Education Regulation (Registrar) and Deputy Directors of: Tasmanian Assessment, Standards and Certification (TASC); Teachers Registration Board (TRB); and the Office of Education Registrar (OER)/Non-government Schools Registration Board (NGSRB).

Meeting Attendance

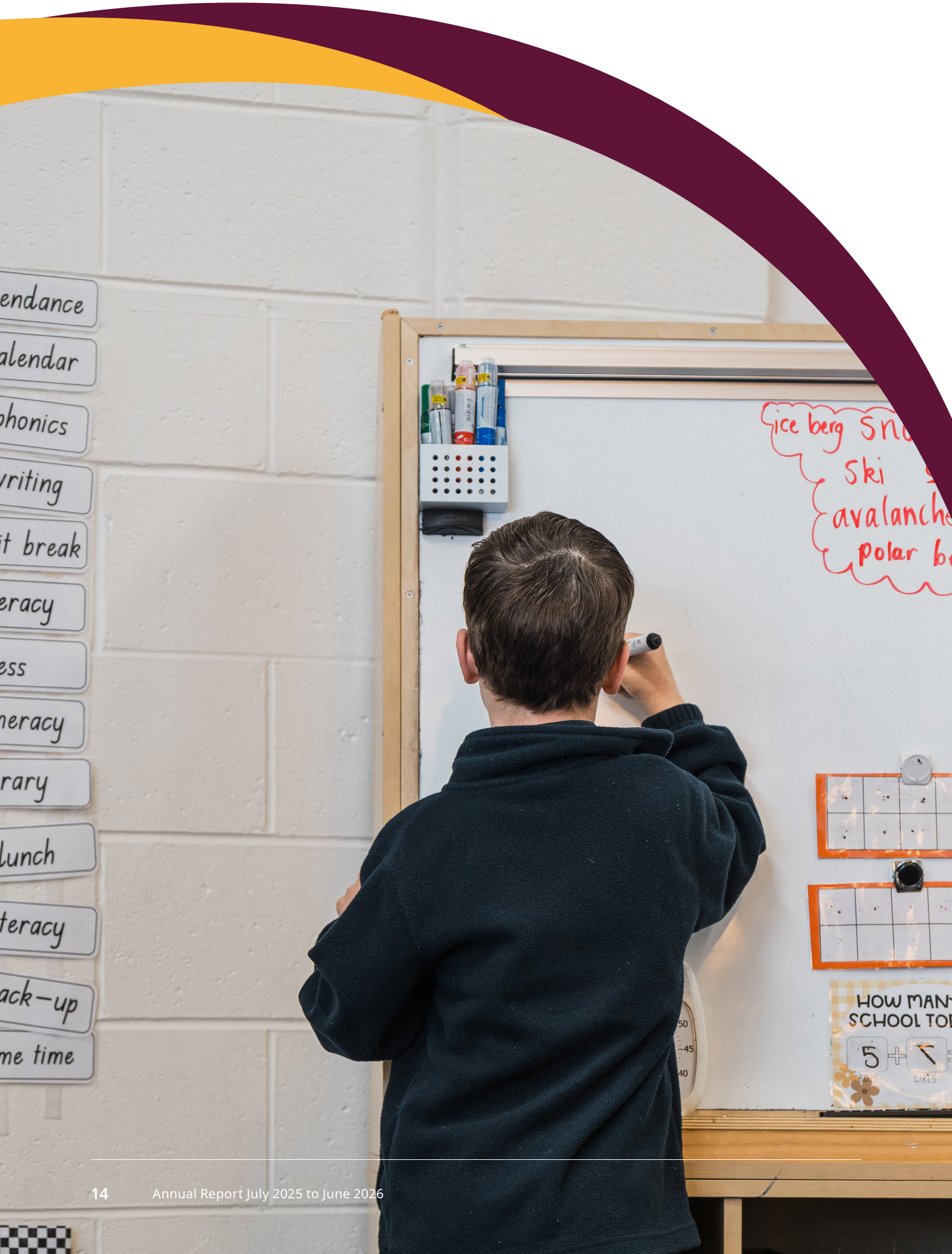
Number of Boards Meetings held: 9

Name	Role	No of meetings attended
Sally Darke	Chair	9
Scott Adams	Member	9
Cawley Farrell	Member	9
Michael Mogridge	Member	8
Margaret Otlowski	Member	9
Anne Ripper	Member	9
Malcolm Wells	Member	9

Strategic Planning Day – attended by all Board members, Acting Director and Deputy Directors.

Number of FRAC Meetings held: 4

Name	Role	No of meetings attended
Scott Adams	Chair	4
Cawley Farrell	Member	4
Anne Ripper	Member	4
Sally Darke	Ex-officio member	4


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Part A – Regulator Reports

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION

Section 1: Tasmanian Assessment, Standards and Certification (TASC)

Deputy Director's Report

At the heart of our work are the students in senior secondary education and the educators who make their learning possible.

I would like to acknowledge the Principals, TASC Liaison Officers and teachers across our schools, whose everyday work expertly supports and guides students through their senior secondary education.

The care, professionalism and attention to detail shown across the system ensure that the courses offered to Tasmanian Years 11 and 12 students meet high standards of quality, consistency and fairness, and are supported by rigorous and reliable assessment processes.

I also thank our dedicated TASC staff. Their ongoing commitment and focus continue to strengthen our work and keep students at the centre of everything we do – from course accreditation and quality checks to ensure learning and results are fair and equitable through to issuing students' official results and qualifications.

More than 900 sessional staff joined us to contribute their expertise across TASC's 2025 external assessment roles as Setting Examiners, Exam Critics, Supervisor Coordinators, Exam Supervisors, Marking Coordinators and Markers.

It has been a pleasure to connect with many of our senior secondary students, including at the TASC Student Forums across the state. We greatly value hearing directly from students and encourage them to keep sharing their ideas, questions and perspectives with us.

Finally, I would like to recognise the Board's contribution to TASC's strategic focus and look forward to continuing our work together in the year ahead.

Alison Savage
Deputy Director

Role and Functions

Tasmanian Assessment, Standards and Certification (TASC) is an independent education regulator established under the *Tasmanian Assessment, Standards and Certification Act* 2003 (Tas).

TASC's role is to:

- Accredit courses for senior secondary education in Tasmania
- Issue certificates and qualifications, and ensure that these meet approved standards
- Provide advice to the Minister for Education on matters relating to senior secondary qualifications
- Guide strategic planning for senior secondary qualifications management
- Conduct and quality assure assessment of TASC-accredited courses
- Accredit education programs for overseas students and register providers of such programs
- Collect, record and distribute individual student information relating to senior secondary education and vocational education for results documents
- Collect and record data relating to the educational outcomes, attainment, retention and assessment of students.

Sessional and Casual Staff

A total of 921 people (headcount) were engaged as temporary sessional staff or casuals to support delivery of the 2025 external assessment program. This includes individuals who undertook more than one external assessment role, such as exam setting, critiquing, supervision and marking.

In 2025, sessional staff included:

- 38 Setting Examiners and 72 Exam Critics to develop 40 written exams
- 36 Supervisor Coordinators and 263 Exam Supervisors to administer exams at endorsed exam centres
- 68 Marking Coordinators (who also marked), and 547 Markers undertaking 678 marking roles to assess more than 16,400 external assessments
- 50 casual staff supporting exam processing, including decollation and re-collation of papers, data entry, and distribution of results and certificates.

Strategic Priorities and Performance

The Act requires the TRB to prepare an annual Corporate Plan that includes targets that measure the performance outcomes of the functions of the TRB as a requirement of *Ministerial Instruction No. 17 Education Regulator Performance Schedule* (3.3.2.).

TASC Corporate Plan 2025-26 – Priorities and Targets Reporting

Our priorities	Outcome-based performance targets	Target	Reporting against targets
Effective regulation of Tasmanian senior secondary providers to support positive student learning and assessment outcomes.	Compliance with internal rating timelines.	95%	Schools' compliance significantly exceeded the target with 99.9% of student internal ratings submitted on time.
	Progress reporting towards the Lifting Literacy target of 100 per cent of Year 12 students meeting the TCE Reading, Writing and Communication Everyday Adult Standard by 2035.	More than 92%	TASC reported against the Lifting Literacy target in publicly released education outcomes reporting. In 2025, 91.6% of Year 12 students attained the Reading, Writing and Communication Everyday Adult Standard.
Clear communication and consultation to enable strong stakeholder engagement.	Regular liaison with stakeholders to understand their views and how we can work together to achieve the best outcomes for young people.	20+ stakeholder reference, working group and advisory panel meetings per year.	TASC held a total of 24 stakeholder reference, working group and advisory panel meetings during the 2025-26 financial year.
	Collaboration among the Education Regulators – Office of the Education Registrar and the Teachers Registration Board.	At least one work deliverable developed or actioned in collaboration with the other Education Regulators.	The establishment of shared Boards membership across the Education Regulators facilitated growing collaboration and shared deliverables, including the combined Education Regulation Corporate Plan 2026–27.
Utilise the regulatory environment to enhance education outcomes.	Policy feedback with a newly established Student Advisory Panel.	100% of TASC policies with students as the primary audience to go to the Student Advisory Panel for input during policy development and review.	TASC sought student feedback through the TASC Student Forums held in the southern region in March 2026, and north and north-west regions in August 2026.

Key Activities and Outcomes

1. Reviewed and streamlined the Standards for Providers into a single framework of seven standards.
2. Renewed accreditation for 109 senior secondary courses and accredited 40 amended courses for teacher delivery in 2026.
3. Improved teacher access to current course documents by removing outdated materials from the TASC website and organising supporting documents by type.
4. Reduced administrative burden on schools by moving to a once-only Student Declaration process during senior secondary years.
5. Expanded stakeholder engagement through student forums and a wider range of feedback opportunities published on the TASC website.
6. Developed an online reasonable adjustments application process in TRACS improving efficiency, visibility and application management.
7. Delivered external assessments at 34 exam centres for more than 6,300 students, with more than 900 sessional staff employed to set, critique, administer and mark assessments.
8. Issued senior secondary education results to students, including more than 12,000 statements of results and 8,500 senior secondary certificates.
9. Enhanced student ATAR Statements with greater detail on how their ATAR was calculated and contributing courses.
10. Strengthened education outcomes reporting with broader and more timely data and access to machine-readable files on course participation.

Stakeholder Engagement

We built strong relationships with stakeholders throughout Tasmania's education and training sectors to understand their priorities and collaborate on achieving positive outcomes for young people. We involved stakeholders in our work, respected their knowledge, and upheld open and accountable decision-making.

In 2025, this included liaison with the 91 Tasmanian schools registered to provide senior secondary courses and the 125 Registered Training Organisations reporting training data for Tasmanians. Our fortnightly *TASC Update* electronic newsletter was a key channel for providing information to schools and school staff.

TASC held regular meetings with Principals and our 100+ TASC Liaison Officers (TLOs) in schools throughout the year, meeting at least once per term. We held in-person professional learning workshops for all TLOs and sessions for teachers new to TASC in February 2026 in the three geographic regions around Tasmania.

During 2025-26, we collaborated with stakeholders and focused on stakeholder needs in the development of updated TASC policies, including the Provider Registration Policy, Senior Secondary Course Accreditation Policy, Tasmanian Certificate of Education Policy, External Assessment Policy, Calculator Use in External Exams – Rules and Requirements, and Conduct Review Policy.

We published additional information on the TASC website to help manage feedback, complaints and requests for reviews of decisions. This provided clear, transparent processes for people providing TASC with feedback or requesting that a decision be reviewed.

Consultation and feedback from schools and students informed the ongoing development of targeted information resources, with new resources including *What you can bring into an exam* and *Sample exam room instructions*. Existing information resources continued to be updated and refined in response to feedback.

TASC advisory groups and committees

During 2025-26, TASC coordinated several advisory groups and committees, including the:

- **Principals' Reference Group:** Provided feedback to the Deputy Director on risks and opportunities regarding TASC processes, communications and other services.
- **TLO Advisory Group:** A subset of representative TLOs from around the state that provided advice to the Deputy Director on matters of importance to schools, teachers and students regarding TASC operations and projects.
- **VET in TCE Reference Group:** Provided feedback and advice to the Deputy Director on matters related to Vocational Education and Training (VET) delivered to senior secondary students and recognition arrangements for VET in the Tasmanian Certificate of Education (TCE).
- **Accreditation Advisory Panel:** Provided advice and recommendations to the Deputy Director regarding the accreditation of courses.
- **External Assessment Specifications Advisory Panel:** Provided advice to the Deputy Director regarding TASC external assessment.
- **Conduct Review Committee:** Provided advice to the Deputy Director on potential breaches of the external assessment rules.
- **Scaling Committee:** Reviewed and verified that the scores for each individual course were appropriate before scores were finalised.

TASC also met and liaised regularly with the Australian Education Union (AEU), the Independent Education Union (IEU), the Tasmanian Principals Association (TPA) and the Tasmanian Association of State School Organisations (TASSO) to identify and promptly respond to relevant issues or concerns as they arose.



TASC Deputy Director, Alison Savage (on left) with the TASC Manager Engagement and School Support at the TASC information booth for the Southern Catholic College Careers Expo at MAC 02 in May 2026.

TASC student forums

During 2026, TASC held a series of in-person student forums across the state to hear directly from Years 11 and 12 students about their experiences, priorities and challenges. The TASC Student Forum in the south was held in March, with sessions in the north and north-west held in August.

The forums explored students':

- Transition experiences
- Views on assessment
- Perceptions of artificial intelligence and academic integrity
- Understanding of the TCE and what 'success' means to them
- Preferred ways for TASC to communicate with students in future.

Hearing directly from students was valuable in testing ideas, gathering insights and deepening understanding of the senior secondary student experience.

TASC ensured that student voice and the views shared in the consultation sessions were incorporated into student-focused policies. These sessions informed future approaches to student consultation and helped shape how TASC would consult with students on an ongoing basis in line with the Ministerial Expectations.



Australasian Curriculum, Assessment and Certification Authorities meeting participation

TASC staff achieved 92 per cent participation in Australasian Curriculum, Assessment and Certification Authorities (ACACA) national meetings and the ACACA working groups related to TASC functions, strengthening insights and alignment with other jurisdictions. This participation informed TASC Board papers and TASC Team Leader strategic discussions.

Governance, Risk and Integrity

Tasmanian Assessment, Standards and Certification (TASC) is governed by the *Tasmanian Assessment, Standards and Certification Act 2003*. The amended Act establishing the TASC Board came into effect on 1 July 2023.

The regulations made under the Act are the *Tasmanian Assessment, Standards and Certification (Fees) Regulations 2025.*

The Ministerial Instructions for education regulators, including TASC, are:

- *Ministerial Instruction No 16 – Education Regulator Principles*
- *Ministerial Instruction No 17 – Education Regulator Performance Framework.*

In 2026, the Minister added an additional function expanding annual state-wide attainment reporting beyond senior secondary school students, to include all Tasmanian young people 18-21 years of age.

This section constitutes the Annual Report of the Tasmanian Assessment, Standards and Certification Board required under section 24 of the *Tasmanian Assessment, Standards and Certification Act 2003* (Tas).

Section 2: Teachers Registration Board (TRB)

Deputy Director's Report

The 2025-26 financial year has been a significant period for the TRB, marked by strong operational delivery, sustained stakeholder engagement and substantial progress on reforms that will shape the future of teacher regulation in Tasmania.

Throughout the year, the TRB continued to regulate with a clear focus on the safety, wellbeing and best interests of students, while also supporting teachers, employers and education sectors to engage confidently with registration, professional standards and conduct requirements.

A major focus has been the transition to more contemporary, responsive regulatory services. Significant work has been undertaken to prepare for the launch of TRB Online and the Teacher Registration Information Portal, supported by a redesigned website and improved internal processes. Together, these initiatives will strengthen the TRB's capacity to provide clearer information, more accessible services and more efficient case management for teachers, schools and stakeholders.

The TRB also contributed to important legislative and policy reform. Through its work with the Department for Education, Children and Young People on the review of the *Teachers Registration Act 2000* (Tas) and the development of the *Teachers Registration Bill 2025* (Tas), the TRB has supported reforms intended to modernise the regulatory framework, respond to child safety expectations and reflect contemporary national approaches to teacher registration.

Operationally, the TRB maintained a high level of activity while progressing this broader change agenda. Registration services continued to support teachers to enter, remain in and move through the profession. Professional standards pathways continued to mature, with increasing engagement in progression to Full Registration and Highly Accomplished and Lead Teacher certification. Professional conduct processes were further strengthened through improved resourcing, clearer delegations and continued attention to timely, proportionate and procedurally fair decision-making.

The year also demonstrated the value of purposeful engagement. The TRB worked with education sectors, government partners, principals, teachers and other regulatory bodies to improve shared understanding of professional obligations, child safety responsibilities and the TRB's role within Tasmania's broader education and safeguarding

framework. These achievements reflect the commitment of TRB staff, Board members and stakeholders during a period of significant transition. I acknowledge the professionalism, care and adaptability shown across the organisation, and the constructive contributions of those who worked with us to improve regulatory practice and support the teaching profession.

Amelia Jones
Acting Deputy Director

Role and Functions

The Teachers Registration Board (the Board) is an independent education regulator established under the *Teachers Registration Act 2000* (Tas).

Professional Conduct Team

The Professional Conduct and Legal Team continued to strengthen the TRB's capacity to deliver contemporary, risk-based regulation in line with the Corporate Plan objective of ensuring students are safe and their welfare is protected through effective regulatory practice. During 2025-26, the team focused on improving the efficiency and consistency of conduct processes, while maintaining a proportionate and evidence-based approach to regulatory decision-making.

A key achievement was the continued refinement of end-to-end case management processes, supported by revised internal delegations, additional resourcing and clearer triage practices. These changes have contributed to more timely resolution of complex conduct matters. As at 30 June 2026, the number of open professional conduct matters was 148, a decrease of approximately 27 per cent from 203 matters at the same time in the previous year.

The team also strengthened stakeholder understanding of professional obligations and the TRB's role in Tasmania's broader child safety framework. Targeted presentations and outreach across government, Catholic and independent education sectors supported clearer communication about professional boundaries, conduct expectations and reporting responsibilities. This work directly supports the Corporate Plan priorities of partnering with teachers and stakeholders, upholding professional standards, and maintaining public confidence in the teaching profession.

Work also progressed to prepare professional conduct functions for the implementation of TRB Online and the Teacher Registration Information Portal (TRIP). This included reviewing processes, preparing for improved case management functionality and ensuring that future systems support timely, secure and consistent handling of conduct information.

Professional Standards & Initial Teacher Education (ITE) Team

The Professional Standards and Initial Teacher Education Team continued to advance the Corporate Plan objective of partnering with teachers and stakeholders to uphold professional standards and support a high-quality, sustainable teaching profession. The team's work during 2025-26 focused on strengthening professional pathways, improving accessibility for teachers and principals, and supporting sector-wide engagement with the Australian Professional Standards for Teachers.

A significant achievement was the continued streamlining and embedding of the Provisional to Full (P2F) Registration pathway. The refined P2F process has continued to be strongly supported by teachers and principals, with growing participation demonstrating its value as a clear, accessible and professionally meaningful pathway for teachers to progress to Full Registration.

The team also continued to build momentum in Highly Accomplished and Lead Teacher (HALT) certification. Participation in HALT certification increased during the reporting period, reflecting growing recognition of the value of advanced professional certification and a strong appetite across sectors for opportunities that recognise and promote high-quality teaching practice.

To support this growing cohort and further promote professional excellence, planning progressed for Tasmania's inaugural HALT Summit, scheduled for September 2026. The Summit will bring together certified and aspiring HALT teachers and sector partners, with a focus on the opportunities and challenges presented by artificial intelligence in education.



The team also undertook important Initial Teacher Education accreditation work during the reporting period, including engagement with providers on the implementation of national core content requirements. This included accreditation activity relating to the new Master of Teaching program, supporting alignment between program design, graduate readiness and contemporary expectations for entry into the teaching profession. This work contributes to the Board's role in maintaining rigorous, nationally consistent ITE accreditation processes and supports the Corporate Plan objective of ensuring the profession remains high-quality and sustainable.

Through its work with teachers, mentors, principals, Initial Teacher Education providers and national regulatory networks, the team contributed to the Board's broader objectives of supporting quality teaching, strengthening professional standards and maintaining robust, nationally aligned approaches to registration and certification.

Registration Team

The Registration Team maintained a high level of operational delivery throughout 2025-26 while also contributing to major reform and improvement initiatives aligned with the Corporate Plan. The team's work supported the Board's objectives of ensuring efficient and streamlined registration processes, strengthening regulatory practice, and delivering responsive services for teachers, schools and employers.

During the reporting period, the team processed 7,350 registration transactions relating to the maintenance and renewal of teacher registrations.

This operational activity supported teachers to enter and remain in the profession, while ensuring that registration decisions continued to reflect statutory requirements relating to qualifications, good character, fitness to teach and the welfare and best interests of students.

A key strategic achievement was the review of the Limited Authority to Teach (LAT) Policy. Following stakeholder consultation, the Board endorsed a revised policy, which came into effect in December 2025. The revised policy provides clearer guidance, promotes more consistent application of requirements and better supports schools, applicants and other participants in the LAT process.

The team also contributed significantly to broader organisational priorities, including the review of the *Teachers Registration Act 2000* (Tas), preparation for the implementation of TRIP and TRB Online, and the enhancement of website content. These activities support the Corporate Plan priority of delivering efficient and responsive regulatory services through fit-for-purpose systems and contemporary processes.

Systems and Data Team

The Systems and Data Team led major digital transformation work during 2025-26, supporting the Corporate Plan priority of delivering efficient and responsive regulatory services through fit-for-purpose systems. The team's highest priorities included replacing the Board's customer relationship management system and developing the TRB Online and the Teacher Registration Information Portal, and the delivery of a redesigned TRB website.

The Customer Relationship Management (CRM) replacement project is a significant reform initiative that responds directly to the need for contemporary, secure and integrated systems to support teacher registration and regulatory functions highlighted through the relevant Commission of Inquiry recommendations. Implementation remained on track for July 2026. Once implemented, TRIP and TRB Online will improve the experience of teachers, applicants, employers and staff by enabling more streamlined processes, improved information management, enhanced reporting capability, and more secure digital communication.

The team also progressed the development of a new TRB website, designed to align with the launch of TRB Online and TRIP. The redesigned website will provide clearer information, improve accessibility and support teachers, schools and stakeholders to better understand registration requirements, professional standards pathways and the TRB's regulatory role.

This work has also supported the TRB's response to child safety and information-sharing expectations by strengthening the systems that underpin accurate teacher registration data, conduct case management and future reporting capability. Further enhancements, including development of the Professional Standards module, will continue into the next financial year.

Together, these achievements demonstrate substantial progress toward modernising the TRB's regulatory services, improving the user experience for teachers and stakeholders, and building the systems capability required to support contemporary teacher regulation in Tasmania.

Strategic Priorities and Performance

The Act requires the TRB to prepare an annual Corporate Plan that includes targets that measure the performance outcomes of the functions of the TRB as a requirement of *Ministerial Instruction No. 17 Education Regulator Performance Schedule* (3.3.2.).

Our strategic priorities are informed by relevant elements of:

- Australian Institute for Teaching and School Leadership (AITSL) Frameworks
- Independent Review of Education in Tasmania
- Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings
- National Teacher Workforce Action Plan
- Lifting Literacy Framework
- Code of Professional Ethics
- Highly Accomplished and Lead Teacher (HALT) Certification
- Child and Youth Safe Organisation Framework
- December 2020 Steering Committee report on the Review of Education Regulation.

TRB Corporate Plan 2025-26 – Priorities and Targets Reporting

Our priorities	What will we measure?	Target	Outcome
Ensure students are safe and their welfare is protected by having contemporary and effective regulation.	Relevant Commission of Inquiry recommendations (6.10 - 6.16) achieved by 30 June 2026 100%[3].	100%	100%
	Number of TRB regulatory decisions subject to review[4].	<2%	<2%
Partnering with teachers and stakeholders to uphold professional standards and ensure the profession is high-quality and sustainable.	ITE accreditation processes will consider ITE student voice[1].	100%	100%
	Satisfaction of teachers completing the Provisional to Full Registration (P2F) process[2].	80%	82%
	Satisfaction of teachers completing the HALT process.	80%	91%
Deliver efficient and responsive regulatory services through fit-for-purpose systems.	Implementation of new registration system by due date.	By July 2026	By July 2026
	Policies reviewed at a minimum every 12 months.	100%	100%

Notes:

1. The professional standards team worked with the University of Tasmania to ensure the inclusion of ITE student voice in consultation processes for the development of the new Master of Teaching.
2. Of teachers undertaking the P2F process who completed the survey 82% were satisfied with the support from the TRB and 80% expressed satisfaction with the new Inquiry Plan.
3. The TRB has implemented those recommendations due to be completed in 2025-26 that are within its control (primarily the new registration system and capability to capture employment history). The remaining elements will be addressed through the *Teachers Registration Bill 2026*.
4. One application was submitted to the Tasmanian Civil and Administrative Tribunal for a review of a decision in 2025-26.
5. Teacher and Staff surveys were not scheduled to be undertaken in 2025-26, so relevant measures have been excluded from reporting.

Key Activities and Outcomes

1. Advanced major reform through TRB Online and TRIP, with Phase 1 on track for July 2026 to modernise registration and conduct services, improve user experience and support relevant Commission of Inquiry recommendations.
2. Contributed to the review of the *Teachers Registration Act 2000* (Tas) and development of the *Teachers Registration Bill 2026* (Tas), supporting child safety, contemporary regulation and nationally aligned teacher registration.
3. Maintained strong registration services, processing 7,350 transactions relating to teacher registration, maintenance and renewal.
4. Strengthened professional conduct processes through improved resourcing, delegations, triage and case management, reducing open matters from 203 to 148 as of 30 June 2026.
5. Reviewed and implemented the revised Limited Authority to Teach Policy, providing clearer guidance and more consistent decision-making for schools, applicants and stakeholders.
6. Continued to embed professional standards pathways, including Provisional to Full Registration and HALT certification, while progressing planning for Tasmania's inaugural HALT Summit.
7. Progressed Initial Teacher Education accreditation work, including national core content requirements and accreditation activity for the new Master of Teaching program.
8. Strengthened stakeholder engagement across education sectors through targeted presentations, information sessions and outreach on registration, professional standards, conduct obligations and child safety.

Stakeholder Engagement

During 2025-26, the TRB maintained collaborative relationships with teachers, employers and other stakeholders and continued to value the views of students, teachers and stakeholders to build trust, foster collaboration and support positive student outcomes.

The TRB achieved this by:

- Involving students, teachers and stakeholders in decisions that affected them.
- Collaborating with the University of Tasmania to support high-quality Initial Teacher Education (ITE) programs, including the implementation of core content requirements.
- Sharing information and data to support policy and program development.
- Supporting teachers, particularly new and early-career teachers, to understand the Australian Professional Standards for Teachers (APST) and their professional responsibilities.
- Supporting teachers to progress through career stages, including Full Registration and Highly Accomplished and Lead Teacher (HALT) certification.

In 2025-26, the TRB delivered presentations at Catholic Education Tasmania (CET), DECYP principal sessions, and teacher induction programs, outlining the role and functions of the TRB, including registration processes, professional standards, career progression, and maintaining professional boundaries.

In addition to direct email communication, the newsletter TRB Talk was used to regularly communicate with stakeholders, ensuring the TRB's actions were transparent and helped build public confidence and trust.

The TRB also facilitated a series of information sessions to support educators and mentors undertaking the Provisional to Full Registration (P2F) and HALT processes and developed a new session for participants in Limited Authority to Teach (LAT) arrangements to ensure pre-service teachers with LATs received effective support and mentoring.

TRB staff met regularly with key partners and stakeholders, including DECYP Workplace Relations, the Registration to Work with Vulnerable People Unit, Catholic Schools Tasmania (CST), Christian Education Tasmania (CET), and Independent Schools Tasmania (IST). This work strengthened relationships with stakeholders and increased awareness of the TRB and its regulatory role among new, current and senior teaching staff.

Australasian Teacher Regulatory Authorities

Each state and territory was represented through the Australasian Teacher Regulatory Authorities (ATRA), which worked collectively to advance a robust and nationally consistent approach to teacher registration and the accreditation of initial teacher education programs across Australia. TRB staff actively participated in ATRA through attendance at monthly meetings and engagement in research and discussion papers.

Australian Institute for Teaching and School Leadership

The TRB maintained its strong relationship with AITSL through participation in the Teacher Quality and Regulation Forum and contributions to national reform processes, including the review of the National Teacher Registration Framework and the Australian Professional Standards for Teachers.

Governance, Risk and Integrity

Commission of Inquiry Recommendations

The Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings released its report on 26 September 2023. Two key actions arising from the recommendations are the review of the *Teachers Registration Act 2000* (the Act) and the implementation of a new registration system.

Review of the *Teachers Registration Act 2000* (Tas)

The Government, through DECYP, is undertaking a comprehensive review of the Act to:

- Support the implementation of the Commission of Inquiry into the Tasmanian Government's Response to Child Sexual Abuse in Institutional Settings (the Commission of Inquiry) recommendations.
- Ensure that it is contemporary, particularly following the 2024 update to the National Teacher Registration Framework.
- Allow for early childhood teacher registration in line with Tasmania's national commitment under the National Early Childhood Education and Care (ECEC) Workforce Strategy and the Review of Child Safety Arrangements.

The TRB has also contributed to the significant work undertaken by the Department of Education, Children and Young People to develop the *Teachers Registration Bill 2026* (Tas), which is due to be introduced to Parliament in August 2026.

Replacement of the Boards Registration System (CRM)

The Commission of Inquiry recommended the development and upgrade of a fit-for-purpose Customer Relationship Management (CRM) System. The Project received $2 million of capital investment funding in the 2024-25 state budget. Phase 1 of the new system is on track to go-live in July 2026. This phase includes registration and conduct functionality which meets COI recommendations and significantly modernises the TRB's service delivery.

Risk Identification and Management

The TRB has identified their risks and developed risk appetite statements to ensure robust governance and alignment with organisational objectives.

Risk	Risk Appetite Statement
A data security or privacy breach occurs resulting in personal information being disclosed.	The TRB accepts a low level of risk as we ensure the collection, storage and disclosure of information is done in line with legislative and policy requirements.
The *Teachers Registration Bill 2026* (Tas) is drafted in a way that does not provide the TRB with the necessary powers, functions, or regulatory mechanisms required to effectively regulate the teaching profession and protect children from harm.	The TRB has a low appetite for the new legislative framework to be insufficient in scope, compromising the ability to regulate teacher registration, monitor and respond to conduct and competence concerns, or ensure child safety. The TRB requires legislation that is clear, contemporary, enforceable, and aligned with best-practice regulatory principles.
The replacement CRM system is not delivered within scope or budget.	The TRB has a low appetite for delays or significant scope compromises in the delivery of a new CRM system where such delays impact regulatory effectiveness, service delivery, statutory decision-making, data integrity, or cyber resilience. The TRB has a medium appetite for phased delivery, controlled adjustments to scope, and iterative implementation approaches where these changes strengthen long-term capability, reduce delivery risk, or support better regulatory outcomes.

This section constitutes the Annual Report of the Teachers Registration Board required under section 33 of the *Teachers Registration Act 2000* (Tas).

Section 3: Non-government Schools Registration Board (NGSRB)

Deputy Director's Report

I would like to thank the staff of the Office of the Education Registrar and Education Regulation teams for their support over this reporting period.

Throughout 2025, the NGSRB and OER developed a risk-based regulatory model to safeguard student wellbeing and uphold educational quality, which commenced from the start of 2026. The NGSRB and OER are committed to regulating non-government schools in a manner that is proactive, educative, risk-based, and proportionate.

We also received three new school applications, which were assessed in a robust manner against the Standards for Registration for new non-government schools. Each of these three applications were ultimately endorsed by the NGSRB and approved by the Minister for Education for registration from 2026.

A renewed focus on transparency, consistency, and support for non-government schools saw the development and approval of guidelines for specific types of education as detailed under section 174 of the *Education Act 2016*. This saw the introduction of guidelines specifically detailing what compliance with the Standards looks like for schools delivering distance education, special assistance education (or education for children of a specified kind), and for schools operating boarding houses. Consultation on these documents occurred both directly with schools providing these types of education, and through Independent Schools Tasmania, as the peak body for individual schools.

I look forward to working collaboratively to support contemporary regulation that ensures positive outcomes for our children and young people.

Anita Griffin
Acting Deputy Director

Role and Functions

The Non-government Schools Registration Board (the NGSRB) is an independent education regulator whose composition, functions and powers are defined under sections 229A, 230 and 231 of the *Education Act 2016* (Tas).

The NGSRB's primary function is to make decisions on applications for the renewal of registration of existing non-government schools and the registration of a system of schools in Tasmania; with specific Registration Standards to be met set out under the *Education Regulations 2017* (Tas). The NGSRB also makes recommendations to the Minister for Education regarding applications for new non-government schools and monitors ongoing compliance of registered schools.

The NGSRB is supported by the Registrar and their Office. The Registrar is responsible for and manages the day-to-day operations and the operational aspects of the regulatory process. The Registrar is also responsible for providing recommendations to the NGSRB in relation to the regulation of non-government schools in accordance with the *Education Act 2016* (Tas), *Education Regulations 2017* (Tas) and Board Guidelines.

Strategic Priorities and Performance

The NGSRB is committed to achieving the goals and visions outlined in the OER and NGSRB Corporate Plan. The 2025-26 financial year is the third since the introduction of outcome-based performance targets. It has been a period of continued renewal and change.

The NGSRB is pleased to report against the outcome-based performance measures below, as set in the 2025-26 OER and NGSRB Corporate Plan.

All non-government schools are effectively regulated, achieving positive student outcomes

Measure	Target	Outcome
*Compliance with the Standards at renewal of registration inspections	95%	92.3%
*Conditions placed on schools are met within the prescribed period of time	100%	83.5%

**Reported on 2025 calendar year*

Compliance with the Standards at renewal of registration

Compliance at renewal is calculated by multiplying the number of schools renewed by the 13 Standards and subtracting any Standards assessed as non-compliant. In this case, five schools were assessed against 13 Standards (65 assessments in total). With five non-compliant Standards identified across two schools, 60 of 65 assessments were compliant, resulting in a 92.3% compliance rate.

In 2025, the outcome was slightly below the target. Through the 2026 and 2027 calendar years, additional resources will be put towards educative resources and engagement with schools to support compliance with the Standards.

Conditions placed on schools

79 conditions of registration were due during the 2025 calendar year. Of these, evidence of compliance was not submitted within the prescribed period for five conditions; in a further eight instances, evidence was submitted on time but subsequently found to remain non-compliant.

This may be an indication of an unwillingness or lack of ability to comply, or in some cases an oversight by a school in meeting the requirements within the prescribed period.

As noted above, additional resources will be dedicated to educative resources and engagement with schools to support compliance with the Standards.

Effective communication and engagement, enabling strong stakeholder engagement

Measure	Target	Outcome
*Regulated entities report greater understanding of regulatory processes following targeted engagement	100%	71%
Student Voice Strategy finalised	December 2025	Endorsed September 2025

**Reported on 2025 calendar year*

Targeted Engagement

In measuring what percentage of regulated entities report greater understanding of regulatory processes following targeted engagement, 14 survey responses were received.

Of these, 10 respondents indicated that they had a greater understanding, and 4 indicated that their understanding remained the same.

This increased from 66% in 2024 to 71% in 2025, representing a 5-percentage point improvement. This suggests that recent refinements to engagement approaches are having a positive impact.

Student Voice

On 4 September 2025, the NGSRB endorsed the Student Engagement Framework, which is applicable to all of Education Regulation.



Influence the regulatory environment, enhancing student outcomes

Measure	Target	Outcome
Reach of communications to non-government schools	100% of non-government schools receive communication on key matters and have the opportunity to engage with the OER about the regulatory environment	On track
Recommended amendments to Registration Standards are provided to the Department for Education, Children and Young People	March 2026	On track

Reach of Communication

A platform was identified late in 2025 to use for the distribution of newsletters to all non-government schools. A newsletter platform was identified late in 2025 for distribution to all non-government schools. The first editions were scheduled for release in early 2026 and were intended to address consultation on guideline changes, risk-based regulation and key reminders relevant to non-government schools.

Review of *Education Regulations 2017* (Tas)

Work by the OER is on track to support the NGSRB submitting to DECYP a detailed paper outlining recommended changes for consideration when the *Education Regulations 2017* (Tas) are reviewed. The NGSRB and OER remain committed to being a productive stakeholder in supporting the review.

Key Activities and Outcomes

As of 31 December 2025, there were a total of 72 registered non-government schools in Tasmania. This consists of:

- 35 Independent schools
- 37 schools within the Catholic system of schools.

Three new individual schools received conditional registration to operate in 2026. Their registration takes the total number of registered non-government schools to 75 (38 Independent, 37 Catholic).

For a current list of non-government schools in Tasmania visit: https://oer.tas.gov.au/non-government-schools-registration/non-government-schools-directory/

Renewal of registration of non-government schools

In the 2025 calendar year, five non-government schools underwent the renewal of registration process. Registration period lengths are granted according to a publicly available decision matrix.

Conditions of registration are issued when there are issues of non-compliance that the NGSRB is satisfied do not pose a risk of harm to the health or wellbeing of students, staff or visitors of the school, and when the deficiency can be addressed within a reasonable time period, which is determined by the NGSRB.

Inspections are undertaken of schools throughout the school year as required to ensure any conditions of registration imposed have been addressed.

Compliance monitoring inspections

When a school's registration is renewed with conditions, inspections or desktop assessments are conducted to confirm compliance has been achieved.

Throughout a school's registration period, regular engagement occurs through communication, as well as routine educative visits and compliance inspections aligned with the recently adopted risk-based approach to regulation.

Complaints concerning non-government schools

The NGSRB has instructed the Registrar to inspect complaints about non-government schools as they relate to the Registration Standards.

The NGSRB received four complaints in the 2025 calendar year, of these, three were within the scope of the NGSRB and relevant to the Registration Standards. In each instance an inspection of the school in relation to the relevant Registration Standards was undertaken by a Registration Officer. When instances of non-compliance with the registration Standards are identified, conditions of registration are imposed by the NGSRB. This requires the school to address any deficiencies.

Applications for registration as a new individual school

Three applications for new individual schools were received and assessed in the 2025 calendar year. All three applications were reviewed and ultimately approved by the Minister for Education in accordance with requirements set out in the *Education Act 2016* (Tas), for commencement in 2026.

Application to change type of registration

In 2025 there were no applications for a change of registration type.

System of Schools

The Tasmanian Catholic Education System of Registered Schools was approved by the NGSRB in 2018 and consists of 37 schools. It is the only system registered in Tasmania.

Under this approval, Catholic Education Tasmania (CET) are responsible for ensuring that all system schools are complying with the Registration Standards for non-government schools.

CET provides an annual report to the NGSRB regarding the compliance of its schools. The NGSRB has noted this report for the 2025 calendar year. The report includes the observations made by a non-government schools registration officer who attended inspections of 4 schools within the system in 2025.

Stakeholder Engagement

Our Stakeholders included:

- Children and Young People
- Catholic Education Office Tasmania
- Independent Schools Tasmania
- The Department for Education Children and Young People (DECYP)
- Individual non-government schools

Stakeholder engagement was managed through and by the Education Registrar in accordance with the relevant responsibilities under the *Education Act 2016* (Tas). Members of the NGSRB took opportunities to understand and observe school inspections.

A meet and greet event was held in Launceston in February 2026 to facilitate engagement between Board members, schools and key stakeholders.

Governance, Risk and Integrity

The Non-government Schools Registration Board (the NGSRB) is governed by the *Education Act 2016* (Tas) whose composition, functions and powers are defined under sections 229A, 230 and 231.

The Ministerial Instructions for education regulators, including NGSRB, are:

- *Ministerial Instruction No 16 – Education Regulator Principles*
- *Ministerial Instruction No 17 – Education Regulator Performance Framework.*

This section constitutes the Annual Report of the Non-government Schools Registration Board required under section 233 of the *Education Act 2016* (Tas).

Section 4: Office of the Education Registrar (OER)

Acting Registrar Report

The vision of the Office of the Education Registrar (OER) is to manage regulated activities for home education, non-government schools and compulsory conciliation to achieve consistency and compliance through high-quality regulation, support and advice. Our aim is to foster the value of education and the right of all Tasmanian children to access high-quality education.

A particular focus for the OER over the reporting period has been to improve our communication and targeted engagement with stakeholders to increase understanding of our regulatory functions and to support improved regulatory compliance. This has resulted in a range of new or updated tools, resources and guidance materials published for a range of different audiences. This will remain a focus of the Office throughout the next reporting period.

I would like to extend my sincere appreciation to all OER staff for their dedication, professionalism and commitment to continuous improvement. I also wish to recognise their valuable contribution to achieving positive outcomes for Tasmania's children through the delivery of contemporary education regulation.

Anita Griffin
Acting Registrar

Role and Functions

The OER was established to support the Education Registrar, who is an independent statutory officer. The Deputy Director, Office of the Education Registrar holds the delegations for the Education Registrar.

Under the *Education Act 2016* (Tas), the role of the Education Registrar includes the:

- Administration of the non-government school registration process and the operational aspects of the regulatory process.
- Management of the compulsory conciliation process for non-attendance at school and to re-engage children and their families in school.
- Registration and monitoring of home education in Tasmania.

Other responsibilities of the Registrar include:

- The approval of part-time attendance applications for individual non-government schools.
- To undertake reviews concerning an appeal of a decision for early entry to kindergarten.
- Co-ordinating and follow-up of notifications about the cancellation or withdrawal of enrolments from non-government schools.

The OER is also supported by casual registration officers who perform work associated with either the registration and regulation of non-government schools or the home education registration process.

Home Education

Under the *Education Act 2016* (Tas), parents seeking registration to home educate their child are required to provide an application and a home education summary and program addressing 10 Registration Standards as outlined in the *Education Regulations 2017* (Tas).

The Registration Standards include Diverse Learning Needs, Research, Pedagogy, Literacy, Numeracy, Range of Learning Areas, Interpersonal Skills, Wellbeing, Future Directions and Evaluation.

For a new application, the applicant must provide a program that addresses the 10 Standards for an initial 12-month period.

For a renewing application, the applicant must provide a summary of activities undertaken in the previous 12 months in relation to each of the Standards, and a program to be delivered for the next 12 months that addresses each of the Standards.

Following a review of the program, a registration visit is conducted in the applicant's home to discuss the program and to view evidence of the program being provided to each child. A registration report and recommendation are then provided to the Registrar, Education to decide whether to approve registration or not.

The OER also seeks advice from the Tasmanian Home Education Advisory Council (THEAC) in relation to new home education applications as well as seeking advice on selected renewing registrations as and when required.

Compulsory Conciliation

The Compulsory Conciliation Conference (CCC) is a referral-based process available to schools across all education sectors. The main objective of the conciliation process is to reengage the student and at times, their family, with their education.

Conciliators are independent service providers (contractors) appointed by the Registrar. There are 21 service providers currently on the Standing Panel across the State to provide conciliatory services for a period of up to five years.

The Registrar requests that parents and the school participate in the conference to explore and identify any barriers as to why the child is not attending or consistently attending school. The Registrar also invites any other party who may have information which can assist in returning the child to school. This can include medical practitioners, community providers or bodies that assist with housing, for example.

The conferences are undertaken restoratively and facilitated by an independent conciliator. They aim to involve everyone necessary to support a resolution to non-attendance, including parents/guardians, the child and relevant school staff.

Once the CCC has concluded, the appointed conciliator is required to provide a report and recommendations to the Registrar, inclusive of any actions agreed by parties during the conference. After considering this report, the Registrar will issue formal Requirements to relevant parties.

A Requirement is a formal order issued by the Registrar requiring relevant parties (i.e. parent, school or third party) to carry out agreements made at conference and any other requirement that the Registrar considers appropriate. Requirements that are based on agreed outcomes are preferable.

Data for CCC is analysed on a calendar year basis rather than financial year as conferences are aligned to school attendance data and conferences are run during the school year.

Regulation of Non-government Schools

The Registrar is responsible for and manages the operational aspects of the regulatory processes for non-government schools. The Registrar is also responsible for providing recommendations to the NGSRB in relation to the regulation of non-government schools in accordance with the *Education Act 2016* (Tas), *Education Regulations 2017* (Tas), and NGSRB Guidelines.

Strategic Priorities and Performance

The OER is committed to achieving the goals and visions outlined in the OER and NGSRB Corporate Plan. The 2025-26 financial year is the third since the introduction of outcome-based performance targets. It has been a period of continued renewal and change.

The OER is pleased to report against the outcome-based performance measures below, as set in the 2025-26 OER and NGSRB Corporate Plan.

Registered home educators are effectively regulated to support positive learning outcomes

During the reporting period, the OER reviewed and improved its administrative processes to reduce duplication and increase efficiency in the assessment of home education reports. These improvements streamlined workflows and enabled reports to be processed more quickly while maintaining regulatory oversight.

Measure	Target	Outcome
Home education reports processed within 4 weeks of registration visit[1]	> 90%	95%

1 *The outcome is based on administrative data relating to the processing of home education reports. During the reporting period, 95% of reports were processed within four weeks of the registration visit. Registration reports are required to be submitted to the Registrar within five days of a registration visit and approved within ten days.*

Communication and targeted engagement that increases stakeholder understanding of regulatory functions

Throughout 2025, a review was undertaken of the OER website, with a goal of transitioning to an updated platform with refreshed content by the end of the calendar year. As a result of resourcing, delays were experienced. To ensure a successful launch of the updated website, the go-live date was deferred to mid-2026.

Measure	Target	Outcome
OER website is reviewed and updated	By the end of 2025	Substantially progressed

To improve transparency and help families better understand home education requirements, the OER developed and published a range of policies, procedures, guidelines and information resources during the 2025 reporting period. These included resources on:

- registration and renewal processes for new and renewing applications
- registration visits, including children with complex or challenging behaviours
- complaints management
- family law and parental consent matters
- part-time enrolment arrangements
- Year 10 Transition Statements and Year 12 Completion Certificates
- supporting young people in crisis.

These resources provide clearer guidance for families, support consistent decision-making, and strengthen understanding of the Office's approach to home education.

Measure	Target	Outcome
Home educators that feel they are well informed about the registration process[2]	>90%	89%

2 *The outcome is based on responses to the annual Home Education Stakeholder Survey, conducted each September. In 2025, 89% of respondents indicated that they felt well informed about the registration process.*

Achieve purposeful regulation and contribute to updates in the policy context by informing the regulatory environment and supporting continuous improvement

In 2025, the OER commenced preliminary work to support possible changes to the Registration Standards for Home Education as part of DECYP's review of the *Education Regulations 2017* (Tas) which are due to expire in 2027.

This work was part of broader policy and regulatory improvement activities, including the review of emerging issues, consideration of approaches used in other jurisdictions, analysis of stakeholder feedback, and review of existing processes to ensure the regulatory framework remains effective and up to date.

Measure	Target	Outcome
Recommended amendments to Registration Standards for Home Education are provided to the Department for Education, Children and Young People	March 2026	Substantially progressed


Sustainability
LEARNING CENTRE

Key Activities and Outcomes

Home Education

Reporting Period: 1 January 2025 to 31 December 2025.

New registrations

- 452 new provisional registrations were approved in 2025. Of these, 106 were 5-year-old children entering their first year of compulsory education (preparatory year).

Renewing registrations

- 1517 renewals of registrations were approved.

Total number of registrations approved

- Since 1 January 2021, there has been a 60% increase in approved registrations, with 1,969 registrations approved in 2025.

Withdrawal from home education

- 373 home education registrations were withdrawn, with these children returning to alternative approved educational arrangements such as school, participation in a Vocational Education and Training (VET) program, or undertaking an apprenticeship or traineeship.
- Children who were registered between 1 January 2025 and 31 December 2025 and then withdrew during this same period spent an average of 197 days in home education before their registrations were withdrawn.

Part-time enrolment at school as part of a home education program

64 registrations involving part-time attendance at a school were approved in 2025.

- 13 at non-government schools.
- 51 at government schools.

The total figure includes advice from parents who formally notified the OER that their child had a part-time enrolment with a school. There may be more part-time enrolments that are unknown as the child may have commenced a part-time enrolment after the registration visit, or where the parent has not informed the OER of the enrolment.

Under the Act, an application to home educate may include a part-time enrolment for the child at one school. Part-time enrolment can be up to the equivalent of two full days per week, but attendance may be structured throughout the week in smaller intervals as agreed between the parent and the Principal.

Student funding is provided by the Commonwealth Government on a pro-rata basis for students enrolled in school part-time.

Completion of Home Education

43 Year 12 Equivalent Completion Certificates were issued under section 93 of the Act. These were issued to 18-year-olds who were completing home education at the end of 2025.

31 Year 10 Transition Statements were issued under section 91 of the Act. These were issued to 16-year-olds who were completing home education at the end of 2025 to enter an approved learning program.

Revocation of registration or refusal to grant application

During the 2025 calendar year, a total of ten applications were refused.

- 5 were refused because the proposed program did not meet the Registration Standards and the parent did not provide further information when requested.
- 1 application was refused due to concerns about the child's wellbeing and safety, including whether the child would receive adequate educational support, potentially impacting on their cognitive, social, and emotional development.
- 3 applications were refused following a compulsory conciliation conference process. In these cases, requirements were made for the child to attend school with appropriate supports and adjustments in place, and the Registrar engaged with the parents to ensure the requirements were implemented.
- 1 application was refused as the applicant did not engage with the OER despite multiple attempts to provide support being made.

Conditions of registrations

There were no registrations approved subject to conditions in 2025.

NAPLAN Testing

The OER supported home educators to register their children to participate in the National Assessment Program – Literacy and Numeracy (NAPLAN).

In 2025, 12 home educated students participated in NAPLAN testing. NAPLAN was conducted in an online format like that held in schools.

Compulsory Conciliation

Reporting Period: 1 January 2025 to 31 December 2025.

Number of referrals

223 new referrals were received relating to 280 students. Referrals may be for an individual child, or a family with multiple children of compulsory schooling age.

Number of referrals received by type of school

Type of school	Number
Government	185
Non-government (Catholic and Independent)	38

Number of referrals received by region

Region (TAS)	Number
South	78
North	86
North-West	59

Reconvene Conferences

For the same period there were 137 reconvene conferences.

These conferences are held as a second or subsequent conference that is requested by the school and approved by the Registrar when any party has not met the requirements issued by the Registrar from the initial conference.

Conferences may be held for an individual child, or for a family with multiple children of compulsory schooling age.

There were a total of 360 referrals and reconvening requests for the 2025 reporting period. 358 went to conference. Two referrals did not make it to conference due to a change of circumstances.

Following conferences, the Registrar issues requirements for all parties in attendance or who may contribute to resolving non-attendance.

In the 2025 reporting period, 463 requirement documents were issued. This number is greater than conferences held, as requirements must be issued per child.

Student age at the time of referral

Student Age	Number
5 years	13
6 years	9
7 years	10
8 years	15
9 years	13
10 years	19
11 years	33
12 years	27
TOTAL PRIMARY SCHOOL	139
13 years	34
14 years	49
15 years	40
16 years	16
TOTAL HIGH SCHOOL	139
17 years	2
18 years	0
TOTAL SENIOR SECONDARY SCHOOL	2
TOTAL 2025	280

Re-engagement outcomes from Compulsory Conciliation Conferences

Data was obtained for 247 students in Government schools who attended a conference in 2025. The OER does not have data available for students in non-government schools.

Re-engagement outcomes for students Kindergarten-Year 6:

- The average daily attendance rate at the time of the conference for students in Kindergarten – Year 6 was 27.1 per cent.
- The average daily attendance rate at six weeks post conference for the same cohort was 45.9 per cent.
- The average daily attendance rate at twelve weeks post conference for the same cohort was 48.6 per cent.

Re-engagement outcomes for students Years 7-12:

- The average daily attendance rate at the time of the conference for students in Years 7-12 was 14.6 per cent.
- The average daily attendance rate at six weeks post conference for students in Years 7-12 was 28.0 per cent.
- The average daily attendance rate at 12 weeks post conference for the same cohort is 28.6 per cent.

Data source data: DECYP internal as at 16/04/2026

Number of referrals received by calendar year, 2020 to 2025

Calendar year	Referrals
2020	144
2021	234
2022	205
2023	273
2024	236
2025	223

Compulsory Schooling Orders

There were no Compulsory Schooling Orders issued in 2025.

Regulation of Non-government Schools

Reporting Period: 1 January 2025 to 31 December 2025.

In the 2025 calendar year, 66 reports were provided to the NGSRB in relation to the registration and regulation of non-government schools. These included reports on new school applications, registration renewals, inspections arising from complaints or the imposition of conditions of registration, and campus amendments. A further 24 reports on general operational and strategic matters were provided to the NGSRB during the 2025 calendar year.

The NGSRB Annual Report, as required under section 233 of the *Education Act 2016* (Tas), is enclosed with this report.

Part-time attendance applications

The Registrar has been delegated by the Minister for Education to approve part-time attendance applications made under section 17 of the *Education Act 2016* (Tas) for students attending individual non-government schools not registered under the Tasmanian Catholic Education Office System of Schools.

In the 2025 calendar year, the 19 applications for part-time attendance from 10 independent non-government schools were approved.

Early entry to School Cross-sectoral Placement Committee

The Registrar was appointed to review appeals from decisions made by the Committee. In 2025, no appeals were received by the Registrar to review a decision.

Stakeholder Engagement

The OER's stakeholders included:

- Children and young people and their families
- The Non-government Schools Registration Board (NGSRB)
- Tasmanian Home Education Advisory Council (THEAC)
- Catholic Education Tasmania
- Independent Schools Tasmania
- Individual non-government schools
- The Department for Education Children and Young People (DECYP) and government schools
- The Department of Justice
- The Department of Health

In 2025, the OER engaged with stakeholders across the breadth of its functions. This included:

- Regular meetings with the OER's School Leaders Reference Group
- Regular meetings with education sector representatives
- Information sharing meetings with Tasmanian and Australian Government agencies
- Information sessions with regulated entities
- Supporting regular meetings of THEAC

In 2025, the OER conducted its second annual survey of home educators to help identify opportunities for improving engagement and increase stakeholder satisfaction.

Highlights of the feedback included:

- 96% of respondents were satisfied, very satisfied or extremely satisfied with the overall experience with the registration process.
- 95% of respondents felt well supported or very well supported by the Registration Officer.
- 91% of respondents reported being clear about how to design, monitor, deliver and evaluate a Home Education Summary and Program (HESP) and demonstrate evidence of learning during a visit.
- 94% of respondents were aware of the OER publication *Understanding the Standards*.
- 85% of respondents were satisfied, very satisfied or extremely satisfied with their experience when interacting with the OER.

The OER developed two new publications, *Guide for New Home Education Registration* and *Guide for Renewing Home Education Registration*, in response to stakeholder feedback requesting that the registration process be differentiated for new and renewing applicants.

THEAC
Tasmanian Home Education Advisory Council

Tasmanian Home Education Advisory Council

The OER supported the Tasmanian Home Education Advisory Council (THEAC) in holding 8 meetings throughout 2025. Under the *Education Act 2016* (Tas) THEAC plays a key role in the regulatory process by providing advice to the Registrar about home education applications.

Their role includes reviewing applications, providing special advice, and attending Council meetings. On average, members dedicate approximately 6 to 7 hours per week to work associated with the home education regulatory process. THEAC members receive a small honorarium in recognition of their contribution to the regulation of home education.

Membership:

Name	Role	No of meetings attended
Denise Cox	Chair	8
Andrea Ferguson	Member	9
Martin Hamilton	Member	9
Fiona Lohrbaecher	Member	8
Jon Targett	Member	8
Christine Buist	Member	6
Cheryl Kenzie (new appointment in December 2025)	Member	
Heidi DeNardo (new appointment in December 2025)	Member	

A separate report from the THEAC Chair outlines the Council's activities during the reporting period.

Report from the Chair

The Tasmanian Home Education Advisory Council (THEAC) provides independent advice on home education programs to the Registrar responsible for home education. The Council consists of seven members, most of whom have current or previous experience in home education. Together, we bring a range of perspectives and a shared commitment to supporting the benefits of home education for children.

In 2025, the number of families choosing home education remained steady. As at 1 July 2025, there were 1,543 children registered for home education across 985 families in Tasmania.

During the reporting period, the Council reviewed all 452 new registration applications and 151 renewal applications, representing 10% of renewal applications received by the Office of the Education Registrar (OER). We also provided advice on eight individual cases that required additional consideration.

Throughout 2025, we continued to see a growing number of families entering home education with children who have diverse learning needs. While THEAC does not provide direct support to families, we remain concerned about the ongoing challenges many families face

in accessing support services and allied health professionals. This issue has been regularly discussed at Council meetings and continues to be a key area of concern.

In response, I met with the Honourable Jo Palmer, Minister for Education in March 2025 alongside the Manager, Office of Education Registrar. We discussed the increasing number of children entering home education with diverse learning needs and the difficulties many families experience in accessing support and allied health services. I welcomed the opportunity to raise these important issues directly with the Minister.

During 2025, we provided feedback on a range of new and updated OER policies, procedures, and publications. This input helps ensure the views of the home education community are considered when changes are made. Through the ongoing collaboration between THEAC and the OER, home education programs are becoming clearer and more detailed when submitted. Keeping the home education community informed and connected remains a priority for THEAC. Through quarterly newsletters, distributed by email to all registered home-educating families, we provide updates, practical resources, and information relevant to families' home education journeys. Four editions were published during 2025 and continue to be a valued source of information and engagement for the community.

On behalf of THEAC, I acknowledge the ongoing dedication and professionalism of the Registrar and Registration Officers in supporting the home education registration process.

We look forward to continuing our strong collaboration with the OER and the wider home education community in 2026 and beyond.

Denise Cox
Chair
Tasmanian Home Education Advisory Council (THEAC)

Governance, Risk and Integrity

The OER operates within a complex and changing regulatory environment, where both operational and strategic risks are managed proactively.

The safety and wellbeing of children and young people is central to all decision making and risk management of the OER. The OER is committed to the child and youth safe organisations framework.

All relevant DECYP integrity measures apply, including the state service code of conduct.

This section constitutes the Annual Report of the Office of Education Regulation required under section 227 of the *Education Act 2016* (Tas).



Part B – Cross Regulator Summary

Staffing Profile

TASC

There were **23** staff members (headcount) as of 30 June 2026.

Permanent and Fixed Term Employees on 30 June 2026

Employment Status	Paid FTE	Headcount
Permanent – full-time	12	12
Permanent – part-time	3.21	4
Total permanent[1]	15.21	16
Fixed term – full-time	4	4
Fixed term – part-time	2.10	3
Total fixed term[2]	6.10	7
TOTAL	21.31	23

1. *This includes 1.60 FTE providing shared services across the Education Regulation portfolio, who are paid and reported against TASC.*
2. *This includes 2.00 FTE short-term project roles.*

TRB

There were **25** staff members (headcount) as of 30 June 2026.

Permanent and Fixed Term Employees on 30 June 2026

Employment Status	Paid FTE	Headcount
Permanent – full-time	16	16
Permanent – part-time	4.74	6
Total permanent[1]	20.74	22
Fixed term – full-time	3	3
Fixed term – part-time	0	0
Total fixed term[2]	3	3
TOTAL	23.74	25

1. *This does not include 1.00 FTE Fixed-Term Full-time position who has been seconded to backfill the Directors position at Education Regulation.*

NGSRB

There were **3** staff members (headcount) as of 30 June 2026.

Permanent and Fixed Term Employees on 30 June 2026

Employment Status	Paid FTE	Headcount
Permanent – full-time	1	1
Permanent – part-time	-	-
Total permanent	1	1
Fixed term – full-time[1]	0.80	1
Fixed term – part-time[1]	0.40	1
Total fixed term	1.20	2
TOTAL	2.20	3

1. Current maternity leave and backfill of position.

Note: these figures do not include staff who are fixed-term casual (for example, registration officers, conciliation conference consultants).

OER

There were **13** staff members (headcount) as of 30 June 2026.

Permanent and Fixed Term Employees on 30 June 2026

Employment Status	Paid FTE	Headcount
Permanent – full-time	7	7
Permanent – part-time	2.10	3
Total permanent	9.10	10
Fixed term – full-time1	1.20	2
Fixed term – part-time[1]	0.20	1
Total fixed term	1.40	3
TOTAL	10.50	13

2. Current maternity leave and backfill of position.

Note: these figures do not include staff who are fixed-term casual (for example, registration officers, conciliation conference consultants).


OUTDOOR
CLASSROOM
&
BUSH
KINDER

Appendices

TASC – Financial Performance

Tasmanian Assessment, Standards & Certification

Tasmania

Financial Statements for the year ended 30 June 2026

Statement of Certification

The accompanying financial statements of Tasmanian Assessment, Standards and Certification have been prepared in accordance with provisions of the *Tasmanian Assessment, Standards and Certification Act 2003*, are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2026 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements to be misleading or inaccurate.



Sally Darke
Chair
Tasmanian Assessment, Standards & Certification Board

Date: 25 September 2026



Scott Adams
Chair
Finance, Risk, Audit and Compliance Committee

Date: 25 September 2026

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION
Statement of Comprehensive Income for the year ended 30 June 2026

	Notes	2026 Budget $	2026 Actual $	2025 Actual $
Continuing Operations				
Revenue and other income from transactions				
Appropriation revenue	1.1	5,178,466	5,514,189	5,015,672
Sales of goods and services	1.2	89,616	97,318	78,314
Contributions received	1.3	-	69,883	455,919
Total revenue and other income from transactions		**5,268,082**	**5,681,390**	**5,549,905**
Expenses from transactions				
Employee benefits	2.1	3,645,303	4,763,129	4,266,161
Depreciation and amortisation	2.2	343,433	182,338	434,334
Supplies and consumables	2.3	1,498,511	937,587	1,194,049
Total expenses from transactions		**5,487,247**	**5,883,054**	**5,894,544**
Net result from transactions (net operating balance)		**(219,165)**	**(201,664)**	**(344,639)**
Comprehensive result		**(219,165)**	**(201,664)**	**(344,639)**

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.
Budget information refers to the budget published in the 2025-26 State Budget papers against Output 03001 Education Regulation. This budget information has not been subject to audit.
Explanations of material variances between budget and actual outcomes are provided in Note 8 of the accompanying notes.

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION
Statement of Financial Position as at 30 June 2026

	Notes	2026 Budget $	2026 Actual $	2025 Actual $
Assets				
Financial assets				
Cash and cash equivalents	6.1	501,303	513,767	411,687
Receivables	3.1	3,000	780	158
Other assets	3.2	37,345	4,991	23,148
Non-financial assets				
Plant and equipment	3.3	24,589	22,432	30,666
Intangible assets	3.4	838,034	818,205	987,489
Total assets		**1,404,271**	**1,360,175**	**1,453,148**
Liabilities				
Payables	4.1	23,736	26,889	27,831
Employee benefit liabilities	4.2	607,509	745,049	638,066
Superannuation	4.3	-	19,008	16,358
Total liabilities		**631,245**	**790,946**	**682,255**
Net assets		**773,026**	**569,229**	**770,893**
Equity				
Accumulated funds		773,026	569,229	770,893
Total equity		**773,026**	**569,229**	**770,893**

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to the budget published in the 2025-26 State Budget papers against Output 03001 Education Regulation. This budget information has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 8 of the accompanying notes.

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION
Statement of Cash Flows for the year ended 30 June 2026

	Notes	2026 Budget	2026 Actual	2025 Actual
		$	$	$
Continuing operations				
Cash flows from operating activities				
Cash inflows				
Appropriation revenue - operating	1.1	5,178,466	5,514,189	5,015,672
Sales of goods and services		89,616	96,652	78,780
Other cash receipts		-	43	48
Total cash inflows		**5,268,082**	**5,610,884**	**5,094,500**
Cash outflows				
Employee benefits		(3,675,860)	(4,654,206)	(3,970,664)
Supplies and consumables		(1,083,969)	(849,778)	(950,957)
Other cash payments		-	-	-
Total cash outflows		**(4,759,829)**	**(5,503,984)**	**(4,921,621)**
Net cash from operating activities		**508,253**	**106,900**	**172,879**
Cash flows from investing activities				
Cash outflows				
Payments for acquisition of non-financial assets	3.3 & 3.4	(418,637)	(4,820)	(94,348)
Net cash from investing activities		**(418,637)**	**(4,820)**	**(94,348)**
Net increase (decrease) in cash held		**89,616**	**102,080**	**78,531**
Cash and deposits at the beginning of the reporting period		**411,687**	**411,687**	**333,156**
Cash and deposits at the end of the reporting period	6.1	**501,303**	**513,767**	**411,687**

This Statement of Cash Flows should be read in conjunction with the accompanying notes.
Budget information refers to the budget published in the 2025-26 State Budget papers against Output 03001 Education Regulation. This budget information has not been subject to audit.
Explanations of material variances between budget and actual outcomes are provided in Note 8 of the accompanying notes.

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION
Statement of Changes in Equity for the year ended 30 June 2026

	Accumulated Funds $	Total Equity $
Balance as at 1 July 2024	**1,115,532**	**1,115,532**
Total comprehensive result	(344,639)	(344,639)
Balance as at 30 June 2025	**770,893**	**770,893**
Balance as at 1 July 2025	**770,893**	**770,893**
Total comprehensive result	(201,664)	(201,664)
Balance as at 30 June 2026	**569,229**	**569,229**

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

TASMANIAN ASSESSMENT, STANDARDS & CERTIFICATION
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Note 1: Income from Transactions

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

1.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which Tasmanian Assessment, Standards and Certification (TASC) gains control of the appropriated funds. Except for any amounts identified as carried forward, control arises in the period of appropriation.

	2026 Budget $	2026 Actual $	2025 Actual $
Continuing operations			
Appropriation revenue - recurrent			
Current year[1&2]	5,178,466	5,514,189	5,015,672
Total	**5,178,466**	**5,514,189**	**5,015,672**

[1]An additional $420,000 of funding was approved during the period to support previously unfunded sessional staff and moderation costs. As this funding was not included in the original budget, actual revenue exceeded appropriation budget.

[2]An amount of $160,000 was carried forward to fund TRACS-related costs.

1.2 Sales of goods and services

Revenue from sales of goods is recognised when TASC satisfies a performance obligation by transferring the goods to the customer.

Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

	2026 $	2025 $
Overseas student fees	71,355	54,552
Test kits	5,481	3,700
Certificates	20,439	19,936
Other sales of goods and services	43	126
Total	**97,318**	**78,314**

1.3 Contributions received

Contributions of services or assets at no cost of acquisition or for nominal consideration are recognised at their fair value when a fair value can be reliably determined and when the services or assets would have been purchased if they had not been provided.

	2026 Actual $	2025 Actual $
Services received free of charge (refer note 2.3)	69,883	244,873
Board member fees (refer note 2.1)	…	211,046
Total	**69,883**	**455,919**

The decrease in contributions relating to Board member fees reflects a change in funding arrangements, with these costs now funded through Appropriation revenue (refer Note 1.1).

Note 2: Expenses from Transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefit related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

2.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and other post-employment benefits.

TASC's office (the office) consists of employees provided through the Department for Education, Children and Young People (the Department). These employees are state servants who are bound by Department policies, procedures and guidelines. The office enables TASC to perform and exercise its functions, powers and duties. As a result, for the purposes of these Financial Statements, office employees are brought to account as though they are employees of TASC.

(a) Employee Expenses

	2026 Actual $	2025 Actual $
Wages and salaries	3,720,558	3,319,822
Annual leave	155,272	134,532
Long service leave	111,321	63,062
Sick leave	131,548	72,971
Superannuation - defined benefits scheme	12,506	11,272
Superannuation - defined contribution schemes	559,458	453,456
Board members' fees (refer note 1.3)	72,466	211,046
Total	**4,763,129**	**4,266,161**

Superannuation expenses relating to defined benefits schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2025: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 12 per cent (2025: 11.5 per cent) of salary. In addition, TASC is also required to pay into the Consolidated Fund a "gap" payment equivalent to 3.45 per cent (2025: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of key management personnel

Key management personnel are those people who have authority and responsibility for planning, directing and controlling the activities of the agency, directly or indirectly.

Board members are appointed by the Minister pursuant to the *Tasmanian Assessment, Standards and Certification Act 2003.* Remuneration for management personnel is set by the *State Service Act 2000.* Remuneration and other terms of employment are specified in employment contracts. Remuneration may include salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave, superannuation obligations and termination payments.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

2026	Short-term benefits[1] Salary $	Other benefits $	Long-term benefits[2] Superannuation $	Other benefits and long service leave $	Total $
Board Members[3]					
Sally Darke, Chair	14,323	-	1,719	-	16,042
Scott Adams, Chair – Finance, Risk, Audit and Compliance Committee	8,396	-	1,008	-	9,404
Cawley Farrell, Member	8,396	-	1,008	-	9,404
Michael Mogridge, Member	8,396	-	1,008	-	9,404
Anne Ripper, Member	8,396	-	1,008	-	9,404
Margaret Otlowski, Member	8,396	-	1,008	-	9,404
Malcolm Wells, Member	8,396	-	1,008	-	9,404
Key management personnel					
Alison Savage, Deputy Director	165,506	38,287	19,861	4,532	228,186
Katharine O'Donnell, Director Education Regulation[4,5]	194,471	45,843	23,336	(23,038)	240,612
Acting key management personnel					
Wendy Spencer, Director Education Regulation (Acting from 02/02/2026 to 02/04/2026)	23,206	4,851	2,696	(7,215)	23,538
David Tilley, Director Education Regulation (Acting from 08/04/2026)	42,442	8,364	5,364	14,461	70,631
Total remuneration for key	**490,324**	**97,345**	**59,024**	**(11,260)**	**635,433**

1. Short-term other benefits include motor vehicle lease costs and associated fringe benefit expense and car parking allowance received during 2025-26.
2. Long-term other benefits include the movement in leave entitlements during 2025-26.
3. Board fees have been allocated between TASC, TRB, NGSRB and Education Regulation based on an agreed cost-sharing arrangement of 30%, 30%, 30% and 10%, respectively. Board member remuneration is disclosed separately for each entity to reflect the distinct statutory appointments and fee arrangements of each Board.
4. The Director Education Regulation role provides services across all three (3) Education Regulation Boards (Tasmanian Assessment, Standards and Certification Board, Teachers Registration Board and Non-Government Schools Registration Board). The full year remuneration of the Director Education Regulation role is disclosed.
5. Incumbent on leave. Acting arrangements are in place to provide coverage during this period.

	Short-term benefits		Long-term benefits		
2025	Salary $	Other Benefits $	Superannuation $	Other benefits and Long Service Leave $	Total $
Board Members					
Natalie Brown	42,989	-	4,944	-	47,933
Donna Bucher	25,189	-	2,897	-	28,086
Kathy Cameron	25,189	-	2,897	-	28,086
Bobby Court	25,189	-	2,897	-	28,086
Kristy Pereira	25,189	-	2,897	-	28,086
Shaun Sargent	25,189	-	2,897	-	28,086
Sam Thompson (to 08/04/2025)	20,345	-	2,340	-	22,685
Management Personnel					
Alison Savage, Deputy Director	157,530	37,838	18,140	10,529	224,037
Total remuneration for key	**346,809**	**37,838**	**39,909**	**10,529**	**435,085**

1 Short-term other benefits include motor vehicle lease costs and associated fringe benefit expense and car parking allowance received during 2024-25**.**

2 Long-term other benefits include the movement in leave entitlements during 2024-25**.**

(c) Related Party Transactions

There are no significant related party transactions requiring disclosure.

2.2 Depreciation and amortisation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Depreciation is provided for on a straight-line basis, using rates which are reviewed annually. All intangible assets having a limited useful life are amortised on a straight-line basis over their estimated useful life.

Major depreciation asset categories and their useful lives are:

Plant and equipment	3 – 20 years
Right of use of assets	2 – 35 years

All intangible assets having a limited useful life are systematically amortised over their useful lives reflecting the pattern in which the asset's future economic benefits are expected to be consumed by TASC.

Intangible assets are amortised over 10 years.

(a) Depreciation

	2026	2025
	$	$
Plant and equipment	13,054	16,052
Total	**13,054**	**16,052**

(b) Amortisation

	2026	2025
	$	$
Intangible assets	169,284	418,282
Total	**169,284**	**418,282**
Total Depreciation and Amortisation	**182,338**	**434,334**

2.3 Supplies and consumables

	2026	2025
	$	$
Consultants	3,337	47,750
Rent	58,930	210,052
Property services	9,260	18,862
Communications	15,080	16,853
Contractors - IT	108,922	179,787
Information technology	9,361	11,351
Travel and transport	138,746	130,802
Materials and supplies	57,721	29,905
Postage and freight	65,139	80,835
Printing and document reproduction	211,575	173,909
Conferences, seminars and meetings	17,671	13,056
Education Regulation administrative charge[1]	132,259	-
Overhead services received free of charge (refer note 1.3)[1]	69,883	244,873
Other supplies and consumables	39,703	36,014
Total	**937,587**	**1,194,049**

Note 1 –The Education Regulation administrative charge commencing in 2025-26 was previously reported as services received free of charge. Costs relating to Education Regulation shared services are shared between the regulatory boards under an agreed allocation methodology, with costs allocated as follows: TASC 30%, TRB 30%, NGSRB 30%, and Education Regulation 10%.

Note 3: Assets

An asset is recognised in the Statement of Financial Position where it is probable that the future economic benefits flow to TASC and the asset has a cost or a value that can be measured reliably.

3.1 Receivables

Receivables are recognised at amortised cost, less any expected credit losses, however, due to the short settlement period, receivables are not discounted back to their present value.

	2026	2025
	$	$
Receivables	780	158
Total	**780**	**158**
Settled within 12 months	780	158
Total	**780**	**158**

3.2 Other assets

TASC recognises other assets such as prepayments of expenditure.

	2026	2025
	$	$
Prepayments	4,991	23,148
Total	**4,991**	**23,148**
Settled within 12 months	4,991	23,148
Total	**4,991**	**23,148**

3.3 Plant and equipment

(i) Valuation basis

Plant and equipment assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

(ii) Asset recognition threshold

The asset capitalisation threshold adopted by the Office is $10 000 for intangible assets and major capital works, and $1 000 for all other assets. Assets valued at less than these thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(a) Carrying amount

	2026	2025
	$	$
Plant and equipment		
At cost	72,803	67,983
Less: Accumulated depreciation	(50,371)	(37,317)
Total plant and equipment	**22,432**	**30,666**

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

	2026	2025
	$	$
Plant and equipment		
Carrying amount at beginning of year	**30,666**	**46,718**
Additions	4,820	-
Depreciation expense	(13,054)	(16,052)
Total	**22,432**	**30,666**

3.4 Intangible assets

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to TASC; and
- the cost of the asset can be reliably measured.

Intangible assets held by TASC are valued at cost less any subsequent accumulated amortisation and any subsequent impairment losses where an active market exists. Where no active market exists, intangibles are valued at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are recorded at cost and amortised over 10 years.

(a) Carrying amount

	2026	2025
Intangibles with a finite useful life	$	$
Software at cost	3,763,429	3,763,429
Less: Accumulated amortisation	(2,945,224)	(2,775,940)
Total	**818,205**	**987,489**

(b) Reconciliation of movements

Reconciliations of the carrying amounts for intangibles at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated amortisation and accumulated impairment losses.

	2026	2025
Intangibles with a finite useful life	$	$
Carrying value at 1 July	**987,489**	**1,311,423**
Additions	-	94,348
Amortisation	(169,284)	(418,282)
Carrying value at 30 June	**818,205**	**987,489**

Note 4: Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

4.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at the amortised cost which due to the short settlement period, equates to face value, when TASC becomes obliged to make future payments as a result of a purchase of assets or services.

	2026	2025
	$	$
Accrued expenses	26,889	27,831
Total	**26,889**	**27,831**
Settled within 12 months	26,889	27,831
Total	**26,889**	**27,831**

4.2 Employee benefit liabilities

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when the employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee benefits are measured as the present value of the benefit at 30 June where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2026	2025
	$	$
Accrued salaries	98,032	80,497
Annual leave	288,108	247,027
Long service leave	358,909	310,542
Total	**745,049**	**638,066**
Current	416,958	349,679
Non-current	328,091	288,387
Total	**745,049**	**638,066**

4.3 Superannuation

TASC incurs a liability of an additional 3.45% of superannuation on permanent staff members not in the defined benefits scheme. This amount is payable to the Department of Treasury and Finance and not the employee's superannuation fund. This has been disclosed separately for increased transparency.

	2026	2025
	$	$
Provision for superannuation gap payable to Treasury	19,008	16,358
Total	**19,008**	**16,358**
Settled within 12 months	7,503	6,516
Settled in more than 12 months	11,505	9,842
Total	**19,008**	**16,358**

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

(iii) Key estimate and judgement

TASC does not recognise a liability for the accruing superannuation benefits of employees. This liability is held centrally and recognised within the Finance-General Division of the Department of Treasury and Finance.

Note 5: Commitments and Contingencies

Commitments represent those contractual arrangements entered by TASC that are not reflected in the Statement of Financial Position.

Leases are recognised as right of-use assets and lease liabilities in the Statement of Financial Position, excluding short-term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

Property and tenancies include major accommodation and other arrangements held between TASC and other Government Agencies, including the Department of Treasury and Finance. These agreements do not meet the reporting requirements of AASB 16 *Leases* and are excluded from the Right of Use Asset and Lease Liability calculations.

Operating commitments are short term equipment and vehicle agreements TASC has entered into which do not meet the reporting requirements of AASB 16 *Leases* and are excluded from the Right of Use Asset and Lease Liability calculations.

5.1 Schedule of Commitments

	2026 $	2025 $
By type		
Commitments		
Property and tenancies [1]	-	74,560
Operating commitments [2]	25,795	3,366
Total commitments	**25,795**	**77,926**
By maturity		
Commitments		
One year or less	12,633	77,926
From one to five years	13,162	-
Total commitments	**25,795**	**77,926**
Total	**25,795**	**77,926**

1 TASC relocated to Letitia House (DECYP site) in 2025-26, with value of site use reported as DECYP contributions.

2 A new vehicle lease was entered into in 2025-26.

Commitments are GST inclusive where relevant.

Note 6: Cash Flow Reconciliation

6.1 Cash and cash equivalents

Cash means notes, coins and deposits held at call with the Department for Education, Children and Young People. Deposits are recognised at amortised cost being their face value.

For the purpose of the Statement of Cash Flows and the Statement of Financial Position, cash included cash on hand and held in bank accounts.

Cash at the end of the year as shown in the Statement of Cash Flows and the Statement of Financial Position:

	2026	2025
	$	$
Cash held	513,767	411,687
Total	**513,767**	**411,687**

6.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2026	2025
	$	$
Net result from transactions (net operating balance)	(201,664)	(344,639)
Depreciation	182,338	434,334
Decrease/(increase) in receivables	(622)	217
Decrease (increase) in prepayments	18,157	(347)
Increase/(decrease) in payables	(942)	(1,138)
Increase/(decrease) in employee benefits	106,983	68,094
Increase/(decrease) in other liabilities	2,650	16,358
Net cash from / (used by) operating activities	**106,900**	**172,879**

Note 7: Financial Instruments

7.1 Risk Exposures

(a) Risk management policies

TASC has minimal exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Head of Agency has overall responsibility for the establishment and oversight of the Department for Education, Children and Young People's risk management framework, within which TASC's funds are held. Risk management policies are established to identify and analyse risks; to set appropriate risk limits and controls; and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to TASC if a customer or counterparty to a financial instrument fails to meet its contractual obligations. TASC does not have a material credit risk.

(c) Liquidity risk

Liquidity risk is the risk that TASC will not be able to meets its financial obligations as they fall due. TASC's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

TASC regularly reviews budgeted cash outflows to ensure that there is sufficient cash to meet all obligations.

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk is interest rate risk. TASC does not have interest bearing financial instruments.

7.2 Categories of Financial Assets and Liabilities

	2026 $	2025 $
Financial assets		
Amortised cost (cash and cash equivalents)	513,767	411,687
Amortised cost (receivables)	780	158
Total	**514,547**	**411,845**
Financial liabilities		
Amortised cost (payables)	26,889	27,831
Total	**26,889**	**27,831**

Financial Assets

The net fair value of cash and cash equivalent assets is based on their amortised cost.
The net fair value of receivables is based on the amortised cost of the asset.

Financial Liabilities

The net fair value of payables is based on the amortised cost of the liability.

7.3 Reclassifications of Financial Assets

TASC has made no reclassifications of any financial assets held for the financial year.

Note 8: Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2025-26 Budget Papers against output 03001 Education Regulation and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $10 000.

8.1 Statement of Comprehensive Income

	Notes	2026 Budget	2026 Actual	Variance $	Variance %
Contributions received	(a)	-	69,883	69,883	100%
Employee benefits	(b)	3,645,303	4,763,129	1,117,826	31%
Depreciation and amortisation	(c)	343,433	182,338	(161,095)	(47%)
Supplies and consumables	(d)	1,498,511	937,587	(560,924)	(37%)

Notes to Statement of Comprehensive Income Variances

(a) Contributions received refer to overhead costs for services provided free of charge through the Department for Education, Children and Young People that were not budgeted for.

(b) The variance in employee benefits is attributable to higher than budgeted staff costs.

(c) The variance in depreciation and amortisation is due to lower than budgeted intangible asset amortisation.

(d) The variance in supplies and consumables is due to a management focus on keeping supplies and consumables costs under budget.

8.2 Statement of Financial Position

Budget estimates for the Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2025-26. As a result, the actual variance from the original budget estimate will be impacted by the difference between estimated and actual opening balances for 2025-26. The following variance analysis therefore includes major movements between the 30 June 2025 and 30 June 2026 actual balances.

	Notes	2026 Budget $	2026 Actual $	2025 Actual $	Budget Variance $	Actual Variance $
Other assets	(a)	37,345	4,991	23,148	(32,354)	(18,157)
Intangible assets	(b)	838,034	818,205	987,489	(19,829)	(169,284)
Employee benefit liabilities	(c)	607,509	745,049	638,066	137,540	106,983

Notes to Statement of Financial Position Variances

(a) The decrease in other assets is due to prior year prepaid rent relating to the former TASC office premises. The lease arrangement ceased following TASC's relocation to a property owned by DECYP, resulting in lower prepaid balances at year end.

(b) The variance in intangibles is due to the ongoing amortisation of the TRACS system.

(c) The increase in employee benefits is attributable to long service leave balances.

8.3 Statement of Cash Flows

	Notes	2026 Budget	2026 Actual	Variance $	Variance %
Employee benefits	(a)	(3,675,860)	(4,654,206)	(978,346)	27%

Notes to Statement of Cash Flows Variances

(a) The variance in employee benefits is attributable to higher than budgeted staff costs.

Note 9: Other Significant Accounting Policies and Judgements

9.1 Objectives and Funding

TASC is an independent statutory regulator responsible to the Tasmanian Minister for Education, serving both government and non-government schools. TASC works within its legislative framework to ensure the development of appropriate standards, the accreditation of courses, and the assessment and certification of student achievement in the senior secondary years across all educational sectors.

TASC is primarily funded through the Consolidated Fund. This financial report encompasses all funds through which TASC controls resources to carry on its functions.

9.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board; and
- The *Tasmanian Assessment, Standards and Certification Act 2003.*

The Financial Statements were signed by the Chairperson TASC Board and the Chairperson TASC Finance, Risk, Audit and Compliance Committee on 13 August 2026.

Compliance with the Australian Accounting Standards (AASs) may not result in compliance with International Financial Reporting Standards (IFRS) as the AASs include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. TASC is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year.

The Financial Statements have been prepared as a going concern. The continued existence of TASC in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for TASC's administration and activities.

9.3 Reporting Entity

The Financial Statements include all the controlled activities of TASC. TASC is supported by the Department for Education, Children and Young People. Transactions reported here are also aggregated within the Department's Financial Statements.

9.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is TASC's functional currency.

9.5 Changes in Accounting Policies, Standards and Estimates

a) Impact of new and revised Accounting Standards

In the current year, TASC adopted all new and revised Australian Accounting Standards and Interpretations relevant to its operations and effective for the current reporting period.

This included AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements, which introduces additional illustrative guidance relating to disclosures about impairment assessments and provisions.

The adoption of this Standard did not have a material impact on TASC's accounting policies, financial position, financial performance or cash flows.

(b) Impact of new and revised Accounting Standards yet to be applied

The following Standards and amendments have been issued but are not yet effective and have not been early adopted by TASC:

- AASB 18 Presentation and Disclosure in Financial Statements

- AASB 2024-2 Amendments to AAS – Classification and Measurement of Financial Instruments

TASC's preliminary assessment indicates that these Standards are not expected to have a material impact on the recognition or measurement of its assets, liabilities, income or expenses. The main impact is expected to be additional presentation and disclosure requirements.

9.6 Comparative Figures

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

9.7 Rounding

All amounts in the Financial Statements have been rounded to the nearest dollar unless otherwise stated.

9.8 Taxation

TASC is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

9.9 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

Audit
Tasmania

Independent Auditor's Report

To the Members of Parliament

Tasmanian Assessment, Standards and Certification

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of the Office of the Tasmanian Assessment, Standards and Certification (the Office), which comprises the statement of financial position as at 30 June 2026, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of certification signed by the Chair of the Board.

In my opinion, the accompanying financial report:

(a) present fairly, in all material respects, the financial position of the Office as at 30 June 2026 and its financial performance and its cash flows for the year then ended

(b) is in accordance with the *Tasmanian Assessment, Standards and Certification Act 2003* and the Treasurer's Instructions issued under the provision of *the Financial Management Act 2016*.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of (the Office) in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the financial reporting requirements of the *Tasmanian Assessment, Standards and Certification Act 2003* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Office is to be dissolved by an Act of Parliament, or the Board intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

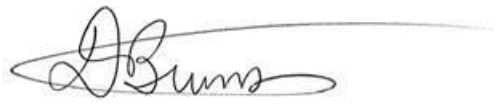
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the

date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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



Derek Burns
Assistant Auditor-General
Delegate of the Auditor-General

25 September 2026
Hobart

TRB – Financial Performance

Teachers Registration Board of Tasmania

Tasmania

Financial Statements for the year ended 30 June 2026

Tasmania

Statement of Certification

The accompanying Financial Statements of the Teachers Registration Board of Tasmania have been prepared in accordance with provisions of the *Teachers Registration Act 2000* and the *Audit Act 2008*, are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provision of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2026 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Sally Darke
Chair
Teachers Registration Board

Date: 25 September 2026



Scott Adams
Chair
Finance, Risk, Audit & Compliance Committee

Date: 25 September 2026

TEACHERS REGISTRATION BOARD OF TASMANIA
Statement of Comprehensive Income for the year ended 30 June 2026

	Notes	2026 Budget $	2026 Actual $	2025 Actual $
Continuing Operations				
Revenue and other income from transactions				
Teacher registration fees	2.1	1,893,107	1,798,477	1,623,076
Revenue from Government - Recurrent	2.2	1,808,145	1,807,539	1,558,881
Revenue from Government - Recurrent - for CRM	2.2	240,000	240,606	240,000
Revenue from Government - Capital Funding	2.2	1,500,000	1,093,676	232,206
Contributions received	2.3	-	78,570	592,721
Total revenue and other income from transactions		**5,441,252**	**5,018,868**	**4,246,884**
Expenses from transactions				
Employee benefits	3.1a	3,765,020	3,273,231	3,145,182
Board members' fees	3.1b	-	72,466	216,447
Depreciation and amortisation	3.2	-	12,895	12,918
Supplies and consumables	3.3	588,700	976,961	936,442
Total expenses from transactions		**4,353,720**	**4,335,553**	**4,310,989**
Net result from transactions (net operating balance)		**1,087,532**	**683,315**	**(64,105)**
Comprehensive result		**1,087,532**	**683,315**	**(64,105)**

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes. Budget information relates to the operational budget endorsed by the Board and has not been subject to audit.

TEACHERS REGISTRATION BOARD OF TASMANIA

Statement of Financial Position as at 30 June 2026

	Notes	2026 Actual $	2025 Actual $
Assets			
Financial assets			
Cash and cash equivalents	7.1	2,603,075	2,934,704
Receivables	4.1	118	-
Other assets	4.2	7,964	2,105
Non-financial assets			
Plant and equipment	4.3	54,086	66,981
Intangible assets	4.4	1,586,935	291,715
Total Assets		**4,252,178**	**3,295,505**
Liabilities			
Payables	5.1	33,595	25,015
Employee entitlements liabilities	5.2	655,295	648,972
Contract liabilities	5.3	886,192	628,306
Superannuation	5.4	15,146	14,577
Total Liabilities		**1,590,228**	**1,316,870**
Net Assets (Liabilities)		**2,661,950**	**1,978,635**
Equity			
Accumulated funds		2,661,950	1,978,635
Total Equity		**2,661,950**	**1,978,635**

This Statement of Financial Position should be read in conjunction with the accompanying notes.

TEACHERS REGISTRATION BOARD OF TASMANIA
Statement of Cash Flows for the year ended 30 June 2026

	Notes	2026 Budget	2026 Actual	2025 Actual
		$	$	$
Cash flows from operating activities				
Cash inflows				
Teacher registration fees		1,893,107	2,051,239	1,459,110
Revenue from government		2,048,145	2,048,145	1,798,881
Total cash inflows		**3,941,252**	**4,099,384**	**3,257,991**
Cash outflows				
Employee benefits		(3,765,020)	(3,338,805)	(3,148,999)
Other cash payments		(588,700)	(890,664)	(422,210)
Total cash outflows		**(4,353,720)**	**(4,229,469)**	**(3,571,209)**
Net Cash from (used by) operating activities	7.2	**(412,468)**	**(130,085)**	**(313,218)**
Cash flows from investing activities				
Cash inflows				
Cash received from Government for capital projects		1,500,000	1,093,676	232,206
Total Cash inflows from investing activities		**1,500,000**	**1,093,676**	**232,206**
Cash outflows				
Payments for acquisition of non-financial assets		(1,500,000)	(1,295,220)	(223,602)
Total cash outflows from investing activities		**(1,500,000)**	**(1,295,220)**	**(223,602)**
Net Cash from (used by) investing activities		**…**	**(201,544)**	**8,604**
Net increase (decrease) in cash and cash equivalents held		**(412,468)**	**(331,629)**	**(304,614)**
Cash and deposits at the beginning of the reporting period			**2,934,704**	**3,239,318**
Cash and deposits at the end of the reporting period	7.1		**2,603,075**	**2,934,704**

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

TEACHERS REGISTRATION BOARD OF TASMANIA

Statement of Changes in Equity for the year ended 30 June 2026

	Accumulated Funds $	Total Equity $
Balance as at 1 July 2024	**2,042,740**	**2,042,740**
Total comprehensive result	(64,105)	(64,105)
Balance as at 30 June 2025	**1,978,635**	**1,978,635**
Total comprehensive result	683,315	683,315
Balance as at 30 June 2026	**2,661,950**	**2,661,950**

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

TEACHERS REGISTRATION BOARD OF TASMANIA

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

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Note 1: Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to the budget endorsed by the Board. This budget information has not been subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $40 thousand.

1.1 Statement of Comprehensive Income

	Note	Budget $	Actual $	Variance $	Variance %
Revenue from Government - Capital Funding	1	1,500,000	1,093,676	(406,324)	(27%)
Contributions received	2	...	78,570	78,570	...
Employee benefits	3	3,765,020	3,273,231	(491,789)	(13%)
Board members' fees	4	...	72,466	72,466	...
Depreciation and amortisation	5	...	12,895	12,895	...

1. The variance to budget is due to the timing of expenditure on the CRM project and does not represent a change in overall budget for this project.

2. Contributions received represent overhead costs for services and use of office space provided free of charge by the Department for Education, Children and Young People (DECYP), which were not budgeted for.

3. The decrease in Employee benefits against budget is primarily attributable to a higher budgeted FTE allocation and costs associated with backfilling employees on extended leave.

4. The variance is attributable to change in Board membership across Education Regulation Boards.

5. Depreciation and amortisation not budgeted for 2025-26 financial year.

1.2 Statement of Financial Position

There was no approved Statement of Financial Position budget for 2025-26.

1.3 Statement of Cash Flows

	Note	Budget $	Actual $	Variance $	Variance %
Revenue from Government - Capital Funding	1	1,500,000	1,093,676	(406,324)	(27%)
Payments for acquisition of non-financial assets	1	(1,500,000)	(1,295,220)	204,780	14%

1. The variance to budget is due to the timing of expenditure on the CRM project and does not represent a change in overall budget for this project.

Note 2: Income from Transactions

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

2.1 Teacher registration fees

Revenue from sales of goods and services is recognised when the Teachers Registration Board (TRB) satisfies a performance obligation by transferring the goods and services to the customer.

Revenue from the provision of goods and services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to estimates of periods for which teachers pay registration fees in advance. Revenue from fees is recognised in the period to which it relates.

	2026	2025
	$	$
Teacher registration fees	1,798,477	1,623,076
Total	**1,798,477**	**1,623,076**

2.2 Revenue from government

Revenue from government is recognised in the period in which TRB gains control of the funds.

Revenue from government represents the transfer of funding to TRB for staffing to assist it in managing matters in addition to the core teacher registration process.

	2026	2025
	$	$
Funds to support Conduct Investigations	679,845	659,881
Funds to support response to Commission of Inquiry recommendations	1,127,694	899,000
Contribution received for Customer Relationship Management (CRM) project [1]	240,606	240,000
Revenue from Government - Capital Funding for Customer Relationship Management (CRM) project [1]	1,093,676	232,206
Total	**3,141,821**	**2,031,087**

Note 1 – Contribution was received from DECYP.

2.3 Contributions received

Services and office space provided free of charge to TRB are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

	2026	2025
	$	$
Services received free of charge (Refer Note 3.3)	54,453	341,766
Fair value of use of office space received at no cost (Refer Note 3.3)	24,117	34,508
Board member fees paid by the Department for Education, Children and Young People[1]	…	216,447
Total	**78,570**	**592,721**

Note 1 – Board member fees are now paid by the Board using Government funding.

Note 3: Expenses from Transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase in a liability has arisen that can be measured reliably.

3.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation, and other post-employment benefits.

a) Employee expenses

	2026	2025
	$	$
Wages and salaries (including fringe benefits)	2,513,927	2,305,591
Annual leave	196,232	249,454
Sick leave	125,463	105,609
Long service leave	(426)	92,894
Superannuation - defined contribution scheme	409,506	373,803
Superannuation - defined benefit scheme	28,529	17,831
Total	**3,273,231**	**3,145,182**

Superannuation expenses relating to contribution schemes are paid directly to superannuation funds at a rate of 12 per cent (2025: 11.5 per cent) of salary. In addition, TRB is also required to pay into the Public Account a “gap” payment equivalent to 3.45 per cent (2025: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2025: 12.95 per cent) of salary.

b) Board member fees

	2026	2025
	$	$
Board member fees	72,466	216,447
Total	**72,466**	**216,447**

c) Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the TRB, directly or indirectly.

Remuneration for key personnel is set by the *State Service Act 2000* and *Teachers Registration Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave and superannuation obligations.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

2026	Short-term benefits[1] Salary $	Other benefits $	Long-term benefits[2] Superannuation $	Other benefits and long service leave $	Total $
Board members[3]					
Sally Darke, Chair	14,323	-	1,719	-	16,042
Scott Adams, Chair – Finance, Risk, Audit and Compliance Committee	8,396	-	1,008	-	9,404
Cawley Farrell, Member	8,396	-	1,008	-	9,404
Michael Mogridge, Member	8,396	-	1,008	-	9,404
Anne Ripper, Member	8,396	-	1,008	-	9,404
Margaret Otlowski, Member	8,396	-	1,008	-	9,404
Malcolm Wells, Member	8,396	-	1,008	-	9,404
Key management personnel					
David Tilley, Deputy Director (From 01/07/2025 to 07/12/2025)	123,568	27,424	19,091	(10,539)	159,544
Katharine O'Donnell, Director Education Regulation[4,5]	194,471	45,843	23,336	(23,038)	240,612
Acting key management personnel					
Amelia Jones, Deputy Director (Acting from 08/12/2025)	87,643	-	12,739	8,353	108,735
Wendy Spencer, Director Education Regulation (Acting from 02/02/2026 to 02/04/2026)	23,206	4,851	2,696	(7,215)	23,538
David Tilley, Director Education Regulation (Acting from 08/04/2026)	42,442	8,364	5,364	14,461	70,631
Total remuneration for key management personnel	**536,029**	**86,482**	**70,993**	**(17,978)**	**675,526**

1. Short-term other benefits include motor vehicle lease costs and associated fringe benefit expense and car parking allowance received during 2025-26.
2. Long-term other benefits include the movement in leave entitlements during 2025-26.
3. Board fees have been allocated between TASC, TRB, NGSRB and Education Regulation based on an agreed cost-sharing arrangement of 30%, 30%, 30% and 10%, respectively. Board member remuneration is disclosed separately for each entity to reflect the distinct statutory appointments and fee arrangements of each Board.
4. The Director Education Regulation role provides services across all three (3) Education Regulation Boards (Tasmanian Assessment, Standards and Certification Board, Teachers Registration Board and Non-Government Schools Registration Board). The full year remuneration of the Director Education Regulation role is disclosed.
5. Incumbent on leave. Acting arrangements are in place to provide coverage during this period.

2025	Short-term benefits Salary $	Other Benefits $	Long-term benefits Superannuation $	Other Benefits and Long Service $	Total $
Board members					
Mike Blake, Chair	42,989	-	4,944	-	47,933
Kirsten Adams, Member	25,189	-	2,897	-	28,086
Amber Cohen, Member	25,189	-	2,897	-	28,086
Katrina Dobson, Member	25,189	-	2,897	-	28,086
Beth Gilligan, Member	25,189	-	2,897	-	28,086
Kristy Pereira, Member	25,189	-	2,897	-	28,086
Malcolm Wells, Member	25,189	-	2,897	-	28,086
Management personnel					
David Tilley (from 28/10/2024)	104,758	22,983	12,236	10,539	150,516
Mandy Reynolds-Smith (to 11/10/2024)	45,752	9,568	5,275	(4,194)	56,401
Amelia Jones (acting from 30/9/2024 to 25/10/2024 and 20/12/2024 to 31/01/2025)	29,037	-	3,442	894	33,373
Total Remuneration of Key Management Personnel	**373,670**	**32,551**	**43,279**	**7,239**	**456,739**

d) Related Party Transactions

There are no significant related party transactions requiring disclosure.

3.2 Depreciation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Depreciation is provided for on a straight-line basis, using rates which are reviewed annually. Any intangible assets having a limited useful life are amortised on a straight-line basis over their estimated useful life. Major depreciation asset categories and their useful lives are:

Plant and equipment	3 – 20 years

	2026	2025
	$	$
Plant and equipment	12,895	12,918
Total	**12,895**	**12,918**

3.3 Supplies and consumables

	2026	2025
	$	$
Advertising and promotion	1,202	-
Audit fees	12,700	12,000
Catering	1,523	2,967
Communications	7,814	6,979
Contractors	24,305	199,303
Consultants	24,885	7,547
Criminal history checks	320,374	209,837
Equipment lease	9,898	7,833
Highly Accomplished Lead Teachers (HALT) Pilot Project	548	819
Information technology	9,737	8,973
Maintenance	1,920	8,479
Materials and supplies	4,015	11,139
Other supplies and consumables	19,947	19,225
Photocopying	771	3,231
Postage, couriers and freight	3,313	3,536
Printing and document reproduction	7,789	4,920
Property maintenance	18,458	32,933
Relief reimbursement	1,140	574
Education Regulation administrative charge[1]	412,495	-
Services received free of charge (refer note 2.3)[1]	78,570	376,274
Travel and transport	15,557	19,873
Total	**976,961**	**936,442**

1. The Education Regulation administrative charge commencing in 2025-26 was previously reported as services received free of charge. Costs relating to Education Regulation shared services are shared between the regulatory boards under an agreed allocation methodology, with costs allocated as follows: TASC 30%, TRB 30%, NGSRB 30%, and Education Regulation 10%.

Note 4: Assets

An asset is recognised in the Statement of Financial Position where it is probable that the future economic benefits flow to TRB and the asset has a cost or a value that can be measured reliably.

4.1 Receivables

Receivables are recognised at amortised cost, less any expected credit losses, however, due to the short settlement period, receivables are not discounted back to their present value.

	2026	2025
	$	$
Receivables	118	-
Total	**118**	**-**
Settled within 12 months	118	-
Total	**118**	**-**

4.2 Other assets

TRB recognises expenses paid in relation to future reporting periods as prepayments at the time of reporting.

	2026	2025
	$	$
Prepaid expenses	2,958	2,105
Accrued revenue	5,006	-
Total	**7,964**	**2,105**
Settled within 12 months	7,964	2,105
Total	**7,964**	**2,105**

4.3 Plant and equipment

(i) Valuation basis

Plant and equipment assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

(ii) Asset recognition threshold
The asset capitalisation threshold adopted by TRB is $10,000 for intangible assets and major capital works, and $1,000 for all other assets. Assets valued at less than these thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(a) Carrying amount

	2026	2025
	$	$
Plant and equipment		
At cost	219,970	219,970
Less: accumulated depreciation	(165,884)	(152,989)
Total plant and equipment	**54,086**	**66,981**

(b) Reconciliation of movements
Reconciliations of the carrying amounts of each class of plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

	2026	2025
	$	$
Plant and equipment		
Carrying amount at start of year	66,981	79,899
Depreciation	(12,895)	(12,918)
Total plant and equipment	**54,086**	**66,981**

4.4 Intangible Assets

(i) Valuation basis
Plant and equipment assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

(ii) Asset recognition threshold
The asset capitalisation threshold adopted by TRB is $10,000 for intangible assets and major capital works, and $1,000 for all other assets. Assets valued at less than these thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(a) Carrying amount

	2026	2025
	$	$
Work in progress		
Intangible assets at cost	1,586,935	291,715
Total	**1,586,935**	**291,715**
Total intangible assets	**1,586,935**	**291,715**

(b) Reconciliation of movements
Reconciliations of the carrying amounts of each class of plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

	2026	2025
	$	$
Intangibles with a finite useful life		
Carrying amount at start of year	291,715	68,113
Additions	1,295,220	223,602
Total intangible assets	**1,586,935**	**291,715**

Note 5: Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

5.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost which due to the short settlement period, equates to face value, when TRB becomes obliged to make future payments as a result of a purchase of goods or services.

	2026	2025
	$	$
Creditors	33,595	25,015
Total	**33,595**	**25,015**
Settled within 12 months	33,595	25,015
Total	**33,595**	**25,015**

5.2 Employee entitlement liabilities

Key estimate and judgement
Liabilities for wages and salaries and annual leave are recognised when the employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee benefits are measured as the present value of the benefit at 30 June where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2026	2025
	$	$
Accrued salaries	120,142	101,961
Annual leave	265,213	234,840
Long service leave	269,940	312,171
Total	**655,295**	**648,972**
Brought to account within 12 months	416,103	363,848
Brought to account in more than 12 months	239,192	285,124
Total	**655,295**	**648,972**

(a) Superannuation

i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

Key estimate and judgement

TRB does not recognise a liability for the accruing superannuation benefits of employees. This liability is held centrally and recognised within the Finance-General Division of the Department of Treasury and Finance.

5.3 Contract liabilities

Revenue is recognised when TRB satisfies a performance obligation by transferring promised goods or services to a customer. The good or service is transferred when the customer obtains control of that asset.

Where TRB has received funds for registrations across future years, the revenue will be recognised in the financial year in which the services are provided by TRB.

	2026	2025
	$	$
Teacher registration fees received for future years	886,192	628,306
Total	**886,192**	**628,306**
Brought to account within 12 months	457,743	372,284
Brought to account in more than 12 months	428,449	256,022
Total	**886,192**	**628,306**

5.4 Superannuation

TRB incurs a liability of an additional 3.45% of superannuation on permanent staff members not in the defined benefits scheme. This amount is payable to the Department of Treasury and Finance and not the employee's superannuation fund. This has been disclosed separately for increased transparency.

	2026	2025
	$	$
Provision for superannuation payable to Treasury	15,146	14,577
Total	**15,146**	**14,577**
Brought to account within 12 months	6,459	5,189
Brought to account in more than 12 months	8,687	9,388
Total	**15,146**	**14,577**

Note 6: Commitments and Contingencies

6.1 Commitments

Commitments represent those contractual arrangements entered by the TRB that are not reflected in the Statement of Financial Position.

	2026	2025
	$	$
By type		
Commitments		
Capital commitments	737,220	1,693,560
Total commitments	**737,220**	**1,693,560**
By maturity		
Commitments		
One year or less	636,900	1,366,200
From one to five years	100,320	327,360
Total commitments	**737,220**	**1,693,560**

Capital commitments relate to an agreement entered into to build a new CRM platform.

6.2 Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding the amount or timing of any underlying claim or obligation. As at 30 June 2026, there are no contingent assets or liabilities.

Note 7: Cash Flow Reconciliation

7.1 Cash and cash equivalents

Cash means notes, coins and deposits held at call with the Department for Education, Children and Young People.

For the purpose of the Statement of Cash Flows and the Statement of Financial Position, cash included cash on hand and held in bank accounts.

Cash at the end of the year as shown in the Statement of Cash Flows and the Statement of Financial Position:

	2026	2025
	$	$
Cash held	2,603,075	2,934,704
Total	**2,603,075**	**2,934,704**

7.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2026	2025
	$	$
Net result	683,315	(64,105)
Depreciation	12,895	12,918
Decrease/(increase) in receivables	(118)	-
Non-operational capital funding	(1,093,676)	(232,206)
Decrease/(increase) in other assets	(5,859)	4,137
Increase/(decrease) in payables	8,580	(24,073)
Increase/(decrease) in employee entitlement liabilities	6,323	141,185
Increase/(decrease) in contract liabilities	257,886	(165,651)
Increase/(decrease) in other liabilities	569	14,577
Net Cash from (used by) operating activities	**(130,085)**	**(313,218)**

Note 8: Financial Instruments

8.1 Risk Exposures

(a) Risk management policies
TRB has minimal exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Head of Agency, on behalf of TRB, has overall responsibility for the establishment and oversight of the Department risk management framework, within which TRB's funds are held. Risk management policies are established to identify and analyse risks; to set appropriate risk limits and controls; and to monitor risks and adherence to limits.

(b) Credit risk exposures
Credit risk is risk of financial loss to TRB if a customer or counterparty to a financial instrument fails to meet its contractual obligation.

Due to the nature of the fees TRB is collecting, TRB does not issue invoices for fees. As such, TRB does not have a material credit risk.

(c) Liquidity risk
Liquidity risk is the risk that TRB will not be able to meet its financial obligations as they fall due. TRB's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

TRB regularly reviews budgeted cash outflows to ensure that there is sufficient cash to meet all obligations. All payables declared within these financial statements are considered a current liability. TRB expects that all payables accrued as at 30 June 2026 will be paid within 30 days.

(d) Market risk
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk is interest rate risk. TRB does not have interest bearing financial instruments.

8.2 Categories of Financial Assets and Liabilities

The carrying value of all financial assets and liabilities represents their fair value. All financial assets are classified as Loans and Receivables, and all financial liabilities are classified as Financial Liabilities measured at amortised cost.

	2026	2025
	$	$
Financial assets		
Cash at bank	2,603,075	2,934,704
Receivables	118	-
Total	**2,603,193**	**2,934,704**
Financial liabilities		
Payables	33,595	25,015
Total	**33,595**	**25,015**

8.3 Reclassifications of financial assets

TRB has made no reclassifications of any financial assets held for the financial year.

Note 9: Other Material Accounting Policy Information and Judgements

9.1 Objectives and Funding

The Board has been established under the *Teachers Registration Act 2000* to ensure that all children in Tasmanian schools are taught by skilled and qualified teachers, who are of good character and fit to teach.

As well as registering teachers, TRB promotes the teaching profession; takes action to improve professional teaching standards; approves initial teacher education courses, investigates complaints made under the Act, collaborates with corresponding registration authorities in Australia and New Zealand and maintains a code of professional ethics for the teaching profession.

TRB is primarily funded through teacher registration fees. This financial report encompasses all funds through which TRB controls resources to carry on its functions.

9.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board; and
- The *Teachers Registration Act 2000*.

The Financial Statements were jointly signed by the chair of the Board and the chair of the Audit Committee on the 13th of August 2026.

Compliance with the Australian Accounting Standards (AASs) may not result in compliance with International Financial Reporting Standards (IFRS) as the AASs include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. TRB is considered to be not-for-profit and may adopt some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are consistent with the previous year.

The Financial Statements have been prepared as a going concern. The continued existence of the Board in its present form, undertaking its current activities, is dependent on Government policy and on continuing funding allocations by Parliament for the Board's administration and activities.

9.3 Reporting Entity

The Financial Statements include all the controlled activities of TRB. TRB is supported by the Department for Education, Children and Young People (DECYP). Transactions reported in these Financial Statements are also aggregated within the Department's Financial Statements.

9.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is TRB's functional currency.

9.5 Changes in Accounting Policies, Standards and Estimates

a) Impact of new and revised Accounting Standards

In the current year, the Board adopted all new and revised Australian Accounting Standards and Interpretations relevant to its operations and effective for the current reporting period.

This included AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements, which introduces additional illustrative guidance relating to disclosures about impairment assessments and provisions.

The adoption of this Standard did not have a material impact on the Board's accounting policies, financial position, financial performance or cash flows.

(b) Impact of new and revised Accounting Standards yet to be applied

The following Standards and amendments have been issued but are not yet effective and have not been early adopted by the Board:

- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 2024-2 Amendments to AAS – Classification and Measurement of Financial Instruments

The Board's preliminary assessment indicates that these Standards are not expected to have a material impact on the recognition or measurement of its assets, liabilities, income or expenses. The main impact is expected to be additional presentation and disclosure requirements.

9.6 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. There were no changes that needed to be made to the 2024-25 comparative figures.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

9.7 Rounding

All amounts in the Financial Statements have been rounded to the nearest dollar unless otherwise stated.

9.8 Taxation

TRB is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

9.9 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Audit
Tasmania

Independent Auditor's Report

To the Members of Parliament

Teachers Registration Board of Tasmania

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Teachers Registration Board of Tasmania (the Board), which comprises the statement of financial position as at 30 June 2026, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of certification signed by the Board.

In my opinion, the accompanying financial statements:

(a) present fairly, in all material respects, the financial position of the Board as at 30 June 2026 and its financial performance and its cash flows for the year then ended

(b) is in accordance with the *Teachers Registration Act 2000* and Treasurer's Instructions issued under the provision of the *Financial Management Act 2016*.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Board in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

Responsibilities of the Members of the Board for the Financial Report

The Members of the Board (the Members) are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the financial reporting requirements of the *Teachers Registration Act 2000* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Members are responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting the Board is to be dissolved by an Act of Parliament, or the Members intend to cease operations to cease operations, or have no realistic alternative but to do so.

The Members of the Board are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

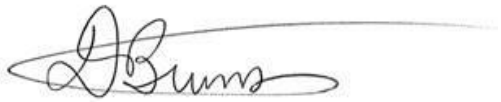
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Members.
- Conclude on the appropriateness of the Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the

related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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



Derek Burns
Assistant Auditor-General
Tasmanian Audit Office

25 September 2026
Hobart

NGSRB – Financial Performance

Non-government Schools Registration Board

Tasmania

Financial Statements for the year ended 30 June 2026

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Statement of Certification

The accompanying Financial Statements of the Non-government Schools Registration Board are prepared in accordance with the requirements of the *Education Act 2016* and Australian Accounting Standards – Simplified Disclosures to present fairly the financial transactions for the year ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Sally Darke
Chair
Non-Government Schools Registration Board

Date: 25 September 2026



Scott Adams
Chair
Finance, Risk, Audit and Compliance Committee

Date: 25 September 2026

NON-GOVERNMENT SCHOOLS REGISTRATION BOARD
Statement of Comprehensive Income for the year ended 30 June 2026

	Notes	2026 Actual $	2025 Actual $
Continuing Operations			
Revenue and other income from transactions			
Contributions received	1.1	1 166 206	1 259 977
Total revenue and other income from transactions		**1 166 206**	**1 259 977**
Expenses from transactions			
Services provided	2.1	1 166 206	1 259 977
Total expenses from transactions		**1 166 206**	**1 259 977**
Net result from transactions (net operating balance)		**...**	**...**
Comprehensive result		**...**	**...**

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.
There are no cash flows as all contributions received are in the form of services provided at no cost.
The Board held no assets, liabilities, or equity at year end.

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

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Note 1: Revenue and other income from transactions

1.1 Contributions received

Services and office space provided free of charge to the Board are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. These reflect services provided by the Department for Education, Children and Young People (the Department) in the form of board fees, registration officers, use of office space and overhead costs which represent services in the form of day-to-day operational management by the Office of the Education Registrar, and corporate management services including financial, information technology and human resource management services. These are recorded as services provided in note 2.1.

	2026	2025
	$	$
Overhead services received free of charge[1]	758 764	777 229
Board fees received free of charge[2]	72 466	216 449
Registration officers received free of charge	302 493	202 585
Fair value of use of office space received free of charge[3]	32 483	63 714
Total	**1 166 206**	**1 259 977**

1 Overhead services received free of charge includes administration charges from Education Regulation and the Department for Education, Children and Young People.
2 The decrease in Board fees reflect the engagement of a single Board across three Education Regulation entities.
3 The decrease in fair value of office space received free of charge reflects relocation of office to Departmental owned property.

Note 2: Expenses from transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase in a liability has arisen that can be measured reliably. Expenses reflect services utilised from the Department and provided as a contribution at no cost as reported in note 1.1.

2.1 Services provided

Services provided reflect services provided by the Department for Education, Children and Young People (the Department) in the form of board fees, registration officers, use of office space and overhead costs which represent services in the form of day-to-day operational management by the Office of the Education Regulation, and corporate management services including financial, information technology and human resource management services.

	2026	2025
	$	$
Overhead services utilised	758 764	777 229
Board fees utilised	72 466	216 449
Registration officers utilised	302 493	202 585
Fair value of use of office space utilised	32 483	63 714
Total	**1 166 206**	**1 259 977**

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly. Associated benefits include travel costs directly related to meetings of the Board.

	Short-term benefits[1]		Long-term benefits[2]		
	Salary	Other benefits	Superannuation	Other benefits and long service leave	Total
2026	**$**	**$**	**$**	**$**	**$**
Board members[3]					
Sally Darke, Chair	14,323	-	1,719	-	16,042
Scott Adams, Chair – Finance, Risk, Audit and Compliance Committee	8,396	-	1,008	-	9,404
Cawley Farrell, Member	8,396	-	1,008	-	9,404
Michael Mogridge, Member	8,396	-	1,008	-	9,404
Anne Ripper, Member	8,396	-	1,008	-	9,404
Margaret Otlowski, Member	8,396	-	1,008	-	9,404
Malcolm Wells, Member	8,396	-	1,008	-	9,404
Key management personnel					
Alice Flockhart, Deputy Director	108,294	47,901	12,338	(2,959)	165,574
Katharine O'Donnell, Director Education Regulation*[4, 5]	194,471	45,843	23,336	(23,038)	240,612
Acting key management personnel					
Wendy Spencer, Director Education Regulation (Acting from 02/02/26 to 02/04/26)	23,206	4,851	2,696	(7,215)	23,538
David Tilley, Director Education Regulation (Acting from 08/04/26)	42,442	8,364	5,364	14,461	70,631
Total remuneration for key management personnel	**433,112**	**106,959**	**51,501**	**(18,751)**	**572,821**

1. Short-term other benefits include motor vehicle lease costs and associated fringe benefit expense and car parking allowance received during 2025-26.
2. Long-term other benefits include the movement in leave entitlements during 2025-26.
3. Board fees have been allocated between TASC, TRB, NGSRB and Education Regulation based on an agreed cost-sharing arrangement of 30%, 30%, 30% and 10%, respectively. Board member remuneration is disclosed separately for each entity to reflect the distinct statutory appointments and fee arrangements of each Board.
4. The Director Education Regulation role provides services across all three (3) Education Regulation Boards (Tasmanian Assessment, Standards and Certification Board, Teachers Registration Board and Non-Government Schools Registration Board). The full year remuneration of the Director Education Regulation role is disclosed.
5. Incumbent on leave. Acting arrangements are in place to provide coverage during this period.

2025	Short-term benefits Salary $	Long-term benefits Superannuation $	Total $
Board Member			
Becky Shelley, Chair	42 989	4 944	47 933
Scott Adams, Member	25 189	2 897	28 086
Cawley Farrell, Member	25 189	2 897	28 086
Anthony Freeman, Member	25 189	2 897	28 086
Michael Stewart, Member	25 189	2 897	28 086
Belinda Webster, Member	25 189	2 897	28 086
Malcolm Wells, Member	25 189	2 897	28 086
Total Remuneration for Key Management Personnel	**194 123**	**22 326**	**216 449**

a) Related Party Transactions

There are no significant related party transactions requiring disclosure.

Note 3: Other Material Accounting Policy Information and Judgements

3.1 Objectives and Funding

The Non-government Schools Registration Board (the Board) is an independent statutory body established under the *Education Act 2016.*

The Board's primary function is to make decisions on applications for the renewal of registration of existing non-government schools and the registration of a system of schools in Tasmania; with specific Registration Standards to be met set out under the *Education Regulations 2017*. The Board also makes recommendations to the Minister for Education regarding applications for new non-government schools and monitors ongoing compliance of registered schools.

The Board is supported by the Education Registrar and their office. The Registrar is responsible for and manages the day-to-day operations and the operational aspects of the regulatory process. The Registrar is also responsible for providing recommendations to the Board in relation to the regulation of non-government schools in accordance with the *Education Act 2016* and *Education Regulations 2017.*

This financial report encompasses all funds through which the Board controls resources to carry on its functions.

3.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board; and
- The *Education Act 2016*.

The Board is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The Financial Statements were jointly signed by the respective chairs of the Board and the Finance, Risk, Audit and Compliance Committee on the 13th of August 2026.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are consistent with the previous year.

The Financial Statements have been prepared as a going concern. The continued existence of the Board in its present form, undertaking its current activities, is dependent on Government policy and on continuing funding allocations by Parliament for the Board's administration and activities.

3.3 Reporting Entity

The Financial Statements include all the activities of the Board. The Board is supported by the Department for Education, Children and Young People. Transactions reported in these Financial Statements are also aggregated within the Department's Financial Statements even though the Board is independent of the Department.

3.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Board's functional currency.

3.5 Changes in Accounting Policies, Standards and Estimates

a) Impact of new and revised Accounting Standards

In the current year, the Board adopted all new and revised Australian Accounting Standards and Interpretations relevant to its operations and effective for the current reporting period.

This included AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements, which introduces additional illustrative guidance relating to disclosures about impairment assessments and provisions.

The adoption of this Standard did not have a material impact on the Board's accounting policies, financial position, financial performance or cash flows.

(b) Impact of new and revised Accounting Standards yet to be applied

The following Standards and amendments have been issued but are not yet effective and have not been early adopted by the Board:

- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 2024-2 Amendments to AAS – Classification and Measurement of Financial Instruments

The Board's preliminary assessment indicates that these Standards are not expected to have a material impact on the recognition or measurement of its assets, liabilities, income or expenses. The main impact is expected to be additional presentation and disclosure requirements.

3.6 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. There were no changes that needed to be made to the 2024-25 comparative figures.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

3.7 Rounding

All amounts in the Financial Statements have been rounded to the nearest dollar unless otherwise stated.

3.8 Taxation

The Board is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

3.9 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the GST incurred is not recoverable from the Australian Taxation Office. The GST is managed directly by the Department and is not reflected in the Financial Statements of the Board.



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