

OFFICIAL



**Teachers
Registration Board**
OF SOUTH AUSTRALIA



**Government
of South Australia**

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA

2024-25 Annual Report

TEACHERS REGISTRATION BOARD
6TH Floor, 70 Pirie Street, Adelaide 5000
trb.sa.edu.au

Contact phone number: 08 8253 9700
Contact email: info@trb.sa.edu.au
ISSN: 1837-7068 (Print)
ISSN: 1837-7076 (Online)
Date presented to Minister: 30 September 2025

OFFICIAL

OFFICIAL

2024-25 ANNUAL REPORT for the Teachers Registration Board of South Australia

To:

Hon Blair Boyer, MP

Minister for Education, Training and Skills.

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Teachers Registration Board by:

Ms Carolyn Grantskalns

Presiding Member

Date 29/9/25

Signature 



From the Presiding Member

As the Presiding Member of the Teachers Registration Board of South Australia, I am pleased to present the 2024-2025 Annual Report.

This year the Board celebrated teachers at the TRB Annual Awards in November. The ceremony was held at the Adelaide Town Hall, to acknowledge and celebrate the merit of both an early career teacher and an experienced teacher. Many representatives from across the education sectors gathered for the awards where we were thrilled to recognise two amazing teachers. I congratulate Tai Yang for being awarded the Minister's Graduate Achievement prize, and Cassandra Neller for being recognised as the Teachers Registration Board Service Award recipient.

Having identified *Community Engagement: Connecting with the Community*, as an important area for strategic development, Board members and staff collectively engaged in workshops to draft and then endorse a Community Engagement policy. The Board agreed to adopt the vision, *Community voices matter. We engage with purpose, listen with intent, and act with commitment*, to underpin and support the ongoing community engagement focus.

I am pleased to report that over the past year much work has been undertaken to ensure that Board policies accurately reflect the changing teacher space in South Australia, particularly around early childhood teaching. The current *Special Authorities for an Unregistered Person to Teach as an Early Childhood Teacher in Long Day Care Centres* policy has been updated to better reflect the evolving needs of the early childhood sector. The purpose of the policy is to support individuals who are working towards becoming an early childhood teacher, by allowing them to teach while completing their studies. This in turn supports early childhood services in South Australia to meet the staffing requirements under r242 of the *Education and Care Services National Regulations*. This special authority also supports the implementation of the three-year-old kindergarten program being introduced in South Australia from 2026, with all three-year-olds accessing it by 2032.

There have also been updates made to the Transition from Provisional to (full) Registration, Professional Practice and Professional Learning policies. Each of these updated policies now reflect a more consistent approach for those teachers working in early childhood services.

With the increasing use of artificial intelligence (AI), a new AI Use policy has been published by the Board. The policy provides guidance on the safe and ethical use of generative artificial intelligence when submitting evidence and documentation to the Board. This may include documentation for the purposes of teacher registration, a special authority to teach application, English language proficiency evidence and in response to an investigation, inquiry or disciplinary action. The Board aims to achieve

a safe, responsible and ethical use of generative AI tools when dealing with teachers and special authority holders.

Mutual recognition has also been a primary Board focus. In preparation for the Business Transformation Project (BTP), Board staff prepared a Mutual Recognition Policy and Procedure to reflect current practices and document processes. Additional resources were created to improve the information available and to provide greater assurance to all in relation to consistency of practice. Frequently asked questions for both teachers and employers were written to support those seeking additional information. Stakeholder engagement is planned in 2025 to inform employers, support their understanding of impending changes and challenges, and to listen to their concerns.

Feedback and Complaints received by the Board have been a key focus with a framework developed and implemented in the early part of the 2024/25 year to gather important data. Board staff met with an external consultant firm to discuss the needs of a new framework, and to look at how an approach led by staff input could benefit through reflection on current practices, reviewing peer approaches and undertaking to create and implement best practice solutions. The new Framework and Register were implemented in December 2024. Data capture began from 1 January 2025 with a review to be completed post-implementation at approximately the 6-to-12-month mark.

The Board initiated a significant recruitment process to establish a newly created role: Director, Regulatory Performance. Recruitment commenced in September 2024, with a successful appointment made in November. This appointment prompted a structural change within the agency, enabling managers to report directly to the new Director. Strategically positioned, this role strengthens the Board's capacity to continue its work at national level while ensuring robust support for the agency's ongoing core functions.

And finally, renovations of the Board office at 70 Pirie Street have now been completed, taking advantage of natural lighting, improving ergonomic workstations, and providing attractive and confidential meeting rooms for teachers and the public to meet with Board staff.

I thank Board staff who have worked across the many ongoing projects, and extensive policy work, and I also extend those thanks to each one of the Board members for their contributions and commitment throughout the year.

Carolyn Grantskalns

Presiding Member

Teachers Registration Board of South Australia

From the Registrar

Throughout the 2024/2025 financial year, the Teachers Registration Board navigated challenges, advanced key strategic initiatives, and made significant progress on projects that will deliver long-term value for teachers in South Australia, and the wider community.

One of the major strategic initiatives on the agenda has been the Business Transformation Program (BTP). A key objective of the BTP is to modernise and improve the technology, processes and user experience that enable teachers and Special Authority holders to obtain and maintain the mandate to teach.

The BTP is well underway, with procurement of an implementation partner progressing and significant preparatory work being completed to support the delivery of a new customer relationship management (CRM) system. The program remains on track to complete the procurement stage in the first half of 2026. The BTP is funded by the Treasury-administered Digital Investment Fund and has an expected completion date of late 2027.

The Board continues to co-operatively work with other teacher regulatory authorities in Australia and New Zealand as well as other national bodies to drive consistent and sound regulatory outcomes, in the best interests of children and young people in education settings.

In the 2024/25 period, there were also 2,130 new applications received by the Board, 13,599 phone calls for assistance, and 1,153 teachers transitioned from provisional to (full) registration.

I extend my sincere thanks to the Board and staff for their work and commitment throughout a demanding year. I also wish to acknowledge and thank the dedicated educators across the state, whose passion and professionalism continue to inspire and shape the future of education in South Australia.

Leonie Paulson

Registrar

Teachers Registration Board of South Australia

Contents

Overview: About the Agency	8
Our Strategic Focus	8
Our Organisational Structure	9
Changes to the Agency	9
Our Minister	10
Our Executive Team	10
Legislation Administered by the Agency	13
Other Related Agencies (within the Minister’s area/s of responsibility)	13
The Agency’s Performance	14
Performance at a Glance	14
Agency Specific Objectives and Performance	15
Registration	15
Compliance Audit	18
Policy and Strategic Development	19
Investigations	22
Professional Conduct, Competence or Capacity to Teach	22
Legal Advice from Crown Solicitor	27
Hearing Summaries	28
Work Health and Safety	30
Executive Employment in the Agency	30
Financial Performance	31
Financial Performance at a Glance	31
Consultants Disclosure	32
Contractors Disclosure	32
Risk management	35
Fraud Detected in the Agency	35
Strategies implemented to control and prevent fraud	35
Public Interest Disclosure	36
Public Complaints	37
Number of Public Complaints Reported	37
Additional Metrics	38

Service Improvements 38

Compliance Statement..... 38

Appendix: Audited Financial Statements 2024-25..... 39

Overview: About the Agency

Our Strategic Focus

Is to provide innovative leadership that is focussed on the safety and wellbeing of children and young people through efficient, responsive, justifiable and accountable policies and practices.

Our Purpose

The Teachers Registration Board (the Board) regulates the teaching profession to ensure that educators working in South Australia meet the highest quality teaching and safety standards expected by the community.

Our Vision

Exceptional teachers for a strong and diverse learning community, now and into the future.

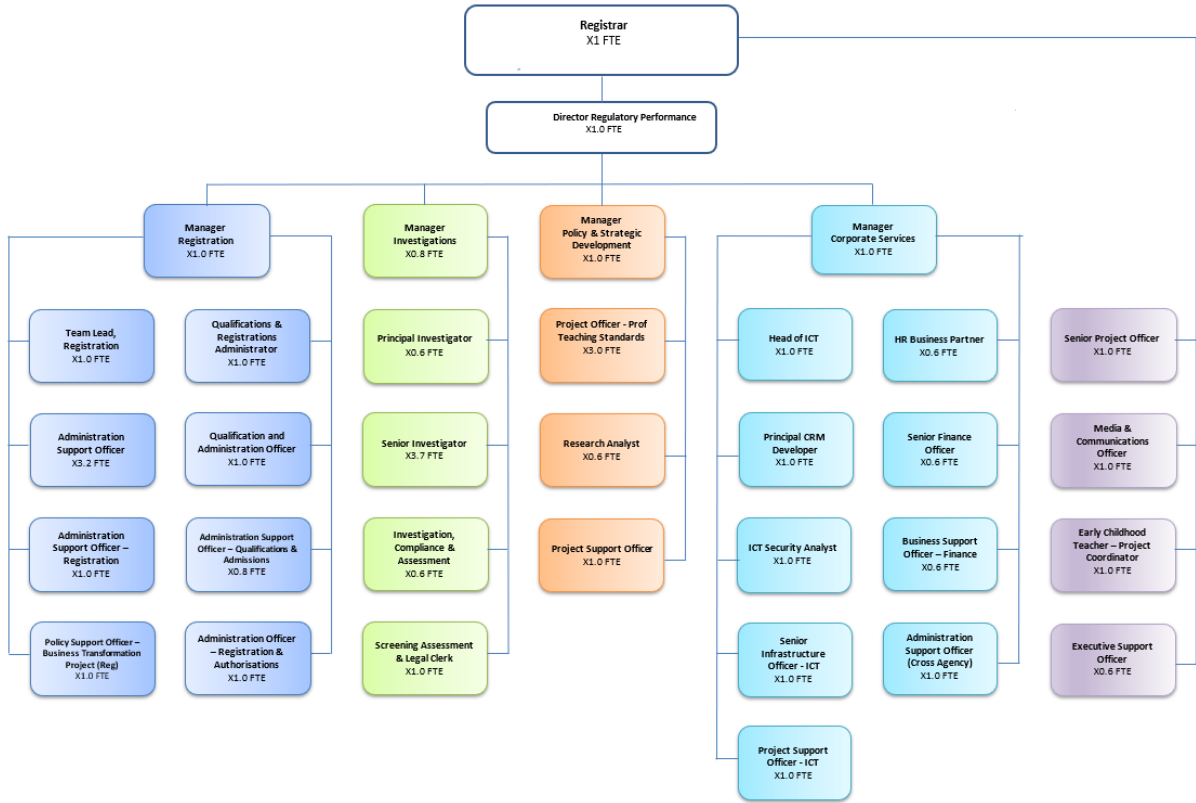
Our Values

Integrity, Innovation, Transparency and Collaboration.

Our Functions, Objectives and Deliverables

- Maintain an accurate public register of teachers.
- Ensure the welfare and best interests of children are the paramount consideration in all functions and administration of the Act.
- Ensure only teachers meeting the standards remain in the profession.
- Recognise quality teaching and leadership in the profession.
- Undertake or support reviews of research and data collection relating to the teaching profession.
- Prepare beginning teachers and support experienced teachers.
- Promote and inspire public confidence in the teaching profession.
- Empower stakeholders to work with us.
- Confer and collaborate with teacher education institutions with respect to the appropriateness for registration purposes of teacher education courses.
- Accredite initial teacher education programs.
- Develop and maintain codes and standards of conduct for registered teachers and persons granted a Special Authority to Teach under the Act.

Our Organisational Structure



Changes to the Agency

During 2024-25 the Board began recruitment for the position of Director, Regulatory Performance. Recruitment began in September 2024 with an appointment made in November 2024. All Managers now report to the Director, Regulatory Performance with the appointment strategically placed to allow the Registrar a greater focus on national initiatives.

Additional roles of Early Childhood Teacher Project Coordinator (established in response to an amendment for Early Childhood Teachers minimum registration requirement in the *Teachers Registration and Standards Regulations*) and Professional Teaching Standards Project Officer (put in place for ITE accreditation of an additional 7 new ITE programs to be delivered in 2026 by the new Adelaide University), were created within the agency for short term purposes with specific funding coming from the office for early Childhood Development and Department of State Development to support these positions.

The Business Transformation Project (BTP) continued with the appointment of a Project Lead. Further appointments made to the project group were for a Procurement Officer and Project Officer.

The BTP is funded by the Treasury-administered Digital Investment Fund and has an expected completion date of late 2027.

Our Minister



The Hon Blair Boyer MP is Minister for Education, Training and Skills and is responsible for the administration of the *Teachers Registration and Standards Act 2004*. He has been the Member for Wright since 2018.

Minister Boyer served as shadow Education Minister since 2020, having previously served as shadow Assistant Minister for Health and Wellbeing since 2018.

Our Executive Team

Registrar

The Registrar of the Board is appointed by Her Excellency the Governor of South Australia pursuant to section 15 of the *Teachers Registration and Standards Act 2004*. The Registrar manages the Secretariat, implements the policies and decisions of the Board and is responsible for the Register of Teachers. The Registrar exercises judgement, working to investigate, be informed, and commence Inquiries through the laying of complaints. The Registrar exercises power to suspend teachers on a reasonable suspicion that a teacher poses an unacceptable risk to children and works closely with all state and territory teacher regulatory authorities to relieve regulatory burden and improve the consistency of teacher practice across Australia and New Zealand.

The Secretariat is comprised of four units reporting to the Director of Regulatory Performance and is structured to carry out the operational functions of the agency and to provide executive support to the Board.

Registration

The Registration Team is responsible for processing teacher registration applications for teachers working in South Australia, including those from initial teacher education students, applicants from interstate and New Zealand under Mutual Recognition and overseas-trained teachers. This also includes registration renewals, and 'Special Authority for an Unregistered Person to Teach' applications.

Each application is assessed for the applicant's suitability to teach and their ability to provide safe, high-quality education. Newly registered teachers receive relevant information to support professional engagement and ongoing development.

The 2024-2025 financial year saw a continued rise in applications for Special Authority for an Unregistered Person to Teach (SAT), and the new Temporary Relief Teacher (TRT) category particularly in the number of Initial Teacher Education (ITE) students employed under this category of SAT to meet the current teacher shortages. The Employment Pathway Pilot process is now an embedded SAT path to registration.

With the amendment to the *Teachers Registration and Standards Regulations 2021* on 6 June 2024 allowing early childhood teachers to be registered following completion of an Australian Children's Education and Care Quality Authority (ACECQA) approved qualification, primarily a three-year higher education bachelor qualification, 47 Early Childhood Teacher (ECT) applications have been granted this financial year under this category of registration.

Policy & Strategic Development

The Policy & Strategic Development Team accredits Initial Teacher Education Programs offered by South Australian providers. The team provides support to pre-service teachers who are due to complete their degree and register to teach and oversees teachers' transition from Provisional to (full) Registration.

The Policy & Strategic Development Team assists teachers with professional learning inquiries, undertakes projects, and conducts research to identify trends, inform policy and shape service delivery.

Investigations

The Investigations Team ensures that only fit and proper persons are, or continue to be, registered as teachers by investigating allegations of unprofessional conduct, incompetence, or incapacity. Following an investigation and where appropriate, the Registrar may lay a complaint against a teacher, initiating a formal Inquiry to be heard before a sub-committee of the Board to determine whether there is proper cause for disciplinary action and/or whether the person is fit and proper to be a teacher.

Corporate Services

Corporate Services ensures the efficient operation and administration of the Teachers Registration Board.

The functions of the team which supports the operations of the Board include information and communications technology (ICT) management and support, human resources and payroll management, financial management, corporate governance and facilities management.

Board Members During the 2024-25 Financial Year Were:

Board Members	Deputy Board Members
Carolyn Grantskalns –Presiding Member	
Susan Boucher – Deputy Presiding Member	
Fiona Brady (ceased 15 Jan 2025)	Cindy Hynes (ceased 15 Jan 2025)
Nadine Lambert (appointed 16 Jan 2025)	Helen Cox (appointed 16 Jan 2025)
Amanda Dempsey*	Catherine Cavouras*
Susan Raymond* (appointed 14 March 2024)	
Lynne Rutherford (appointed 14 March 2024)	
Claire Hughes (appointed 1 July 2024)	
Tracey Chapman*	Marika Marlow* (ceased 15 Jan 2025) Stephen Tsiaprakas (appointed 16 Jan 2025)
Anthony Haskell	Harrison Modra (appointed 1 July 2024)
Britta Jureckson	David Freeman
Benjamin Sanderson* (appointed 1 July 2024)	Tristan Kouwenhoven* (appointed 1 July 2024)
Nartarsha Ikiua* (appointed 1 July 2024)	Colleen Tomlian* (appointed 1 July 2024)
Nigel Stevenson	
Peter McKay	

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

The *Teachers Registration and Standards Act, 2004*, outlines how members of the Board can be appointed. Persons can only be appointed for a term not exceeding 3 years and, at the expiration of a term of appointment, are eligible for reappointment. However, a member cannot hold office for consecutive terms which exceed 9 years in total.

Legislation Administered by the Agency

[Teachers Registration and Standards Act 2004](#)

[Teachers Registration and Standards Regulations 2021](#)

The Teachers Registration Board is established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2021* (the Regulations) to regulate the teaching profession. The object of the Act is to establish and maintain a teacher registration system and professional standards for teachers to safeguard the public interest in there being a teaching profession whose members are competent educators and fit and proper persons to have the care of children.

The Board is an independent statutory authority, exercises the powers in the Act, and has the responsibilities determined in the Act. The Board is a specialist body, and members are appointed with a view that they will bring specialist expertise to their responsibilities as Board members.

Two significant amendments to the Regulations were made in the reporting period. The first was to remove duplication of production of records by teachers as to completion of mandatory notification training. This amendment does not impact on the obligation for teachers to make mandatory reports or to complete that training.

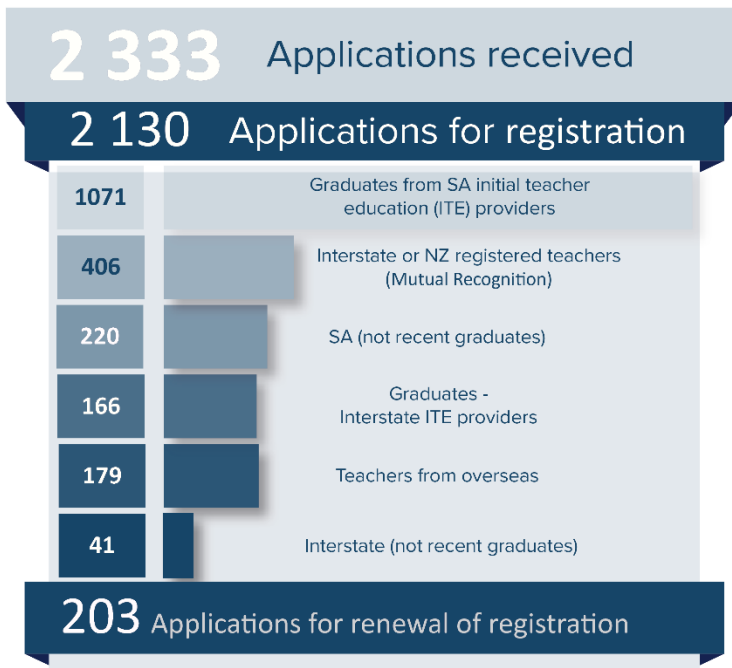
The second was to include new qualification requirements for early childhood teachers seeking registration permitting two early childhood teachers to be registered in the reporting period.

Other Related Agencies (within the Minister's area/s of responsibility)

- Education Standards Board of SA
- SACE Board of South Australia

The Agency's Performance

Performance at a Glance



ITE Program Accreditations

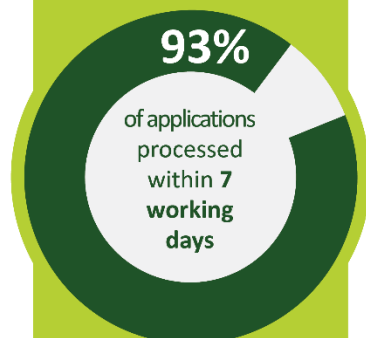
13

Initial Teacher Education Program Accreditations for 2026 Implementation

Transition from provisional to full registration (TPR)

1 153

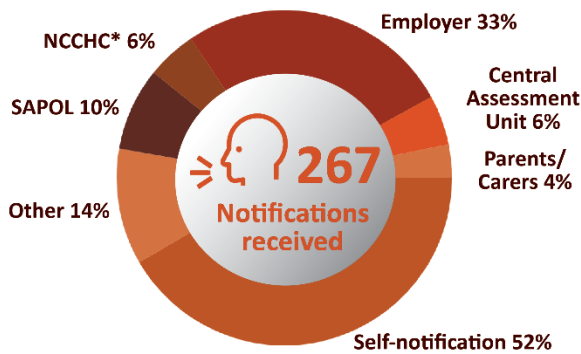
Applications processed



17 Core Content Verifications

38 730 registered teachers in South Australia

Sources of notifications regarding teachers requiring investigation



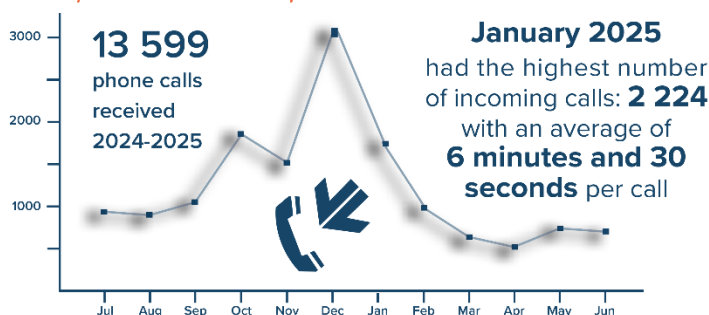
3 suspensions for being charged with a prescribed offence

7 suspensions for posing an unacceptable risk to children

Hearings conducted by the Board

- 4 Part 7 hearings**
Investigation of allegations of unprofessional conduct against teachers
- 10 s34A hearings**
Review of suspensions
- 1 Part 5 hearing**
Regarding an applicant's eligibility for registration in relation to fitness and propriety

*Nationally Coordinated Criminal History Check



Agency Specific Objectives and Performance

Registration

- 203 renewal of registration applications were received.
- 2 130 new applications for registration were received
- 1 153 applications were processed to move from Provisional to (full) Registration.

Table 1: Applications for Teacher Registration

Applications for Teacher Registration	2023-2024	%	2024-2025	%
Renewal of Registration	10 847	84.44%	203	8.70%
New Applicants	1 999	15.56%	2 130	91.30%
<i>Graduates from SA initial teacher education (ITE) providers</i>	1073	53.68%	1071	50.28%
<i>SA first time applicants (not recent graduates)</i>	262	13.11%	220	10.33%
<i>Interstate (or NZ) registered teachers - Mutual Recognition</i>	309	15.46%	406	19.06%
<i>Graduates from interstate ITE providers</i>	163	8.15%	166	7.79%
<i>Interstate first time applicants (not recent graduates)</i>	26	1.30	41	1.92%
<i>Early Childhood Teacher</i>	2	0.10%	47	2.20%
<i>Overseas qualified teachers</i>	164	8.20%	179	8.40%
Total Applications	12 846		2 333	

Table 2: Mutual Recognition

Movement of Teachers via Mutual Recognition (MR)	2023-2024	2024-2025
Incoming MR applicants from other states, territories and NZ	309	406
Outgoing MR applicants to other states, territories and NZ	380	423

Table 3: New Applicants - Overseas Qualified

Origin of New Applicants– Overseas Qualified	2023-2024	%	2024-2025	%
Africa	38	36.54%	39	25.0%
Americas	14	13.46%	15	9.61%
Asia	32	30.77%	52	33.33%
Europe (excl. UK)	2	1.92%	10	6.41%
United Kingdom	15	14.42%	133	21.15%
Middle East	3	2.88%	4	2.56%
Oceania (NZ & Fiji)	-		3	1.92%
Total	104		156	

Table 4: Assessment of Overseas Qualifications from 1 July 2024 to 30 June 2025

Applicants who hold teaching qualifications awarded by an overseas higher education institution are required to have their qualifications assessed to determine the qualification’s comparability, in general academic terms, to the educational level of an Australian (three-year or four-year) bachelor degree, diploma or other qualification. Following this, the next phase is to determine whether the qualification held is a recognised teaching qualification. This is undertaken by assessing the academic transcript from the higher education institution, in relation to the professional teacher education (i.e. pedagogy) subjects, which includes the theory studies in pedagogy and the supervised teaching practice component.

Note: *Applicants who are assessed as meeting the qualification requirements may not necessarily proceed to apply for registration as a teacher*

Assessment Application Stage	Total 2023-2024	Total 2024-2025
Completed - Approved	250	213
Completed - Refused	22	43
Total:	272	256

Table 5: Special Authorities to Teach Granted from 1 July 2024 to 30 June 2025

Special authorities to teach may be granted by the Board after a teaching position has been advertised externally and no registered teacher is available to fill the position (*Unregistered persons to teach). Special authorities may also be granted for specific specialised areas or to meet workforce demands (table below). Special authorities to

teach are granted on a case-by-case basis after consideration of a formal application and supporting documentation submitted in line with Board requirements.

Special Authority Type	2023-2024	2024-2025
Advertised (Unregistered persons to teach*)	308	305
Anangu Education	-	-
Instrumental Music Instructors	5	10
Religious/Spiritual Leaders	5	12
Early Childhood	64	83
Covid-19 (Pandemic one-off)	NA	NA
Temporary Relief Teacher	123	298
Employment Pathways	7	7
Total	512	715

Table 6: Application for Transition from Provisional to (full) Registration (TPR)

It is a condition of a teacher’s Provisional Registration that they move to (full) Registration as soon as possible within their first 5-year term. Teachers are eligible to apply for (full) Registration once they have completed one year of full-time, (or part-time equivalent of 200 days), satisfactory teaching service in Australia or New Zealand, accompanied by documented evidence inclusive of formal observations, evaluated by an evaluator, to demonstrate their teaching practice meeting the Proficient level in each of the seven Australian Professional Standards for Teachers.

Application for Transition from Provisional to (full) Registration Processing	2023-2024	%	2024-2025	%
Number of applications received	1 413		1 153	
• processed within 1 week	1 357	96%	1 070	92.8%
• processed within 2 weeks	12	0.9%	13	1.13%
• processed beyond 2 weeks	16	1.1%	38	3.3%
• returned as incomplete	27	1.9%	23	2.0%
• exception/in progress	1	0.1%	9	0.78%
Number of TPR applications audited**	16	1.1%	0	0%

**A random selection of teachers who transitioned to (full) Registration was audited to monitor and ensure consistency in decision-making.

Compliance Audit

To ensure only registered teachers are teaching in South Australian schools, preschools and early childhood services the Board undertakes an annual compliance audit of all sites.

The audit was conducted in April 2025.

The Department for Education (the Department) provided data for 19,743 staff attached to over 993 sites. Independent Schools, Catholic schools and long day care centres provided data for 737 sites, including 456 long day care services.

Of all sites audited, no individual was employed as a teacher whilst not registered.

Policy and Strategic Development

Initial Teacher Education

The Board is responsible for the accreditation of all Initial Teacher Education (ITE) programs offered by South Australian higher education institutions (providers).

During the reporting period there were four ITE providers in South Australia. The new ITE provider, Adelaide University, comprised of the merging of University of South Australia and the University of Adelaide, is set to begin operation in 2026.

During the 2024-25 reporting period, the Board:

Accredited seven programs through Stage 1 assessment from Flinders University of South Australia

- Bachelor of Education Secondary
- Bachelor of Education Secondary Health and Physical Education
- Bachelor of Education Primary
- Bachelor of Education Inclusive Education
- Bachelor of Early Childhood
- Master of Teaching Primary
- Master of Teaching Secondary
- Commencing Core Content verification for all programs in August 2025

Accredited six stage 1 programs from Adelaide University inclusive of Core content

- Bachelor of Teaching (Primary) (Honours)
- Master of Teaching (Primary)
- Bachelor of Teaching (Secondary)
- Master of Teaching (Secondary)
- Master of Teaching (Integrated)

Tabor College

- Commenced initial discussions for requirements of Core Content and the submissions of four programs due for accreditation in 2026.

Teaching Performance Assessments (TPAs)

In South Australia, there are four Teaching Performance Assessments (TPAs) adopted, and they are still in their infancy in implementation. University of South Australia and the University of Adelaide joined different TPA consortia in late 2021. Flinders University and Tabor have developed their own TPA.

Provider	Teaching Performance Assessment (TPA) adopted
Flinders University	Flinders University Teaching Performance Assessment (FU_TPA)
Tabor College	Tabor College Teaching Performance Assessment (TTPA)
The University of Adelaide	Assessment for Graduate Teaching (AfGT) Teaching Performance Assessment
The University of South Australia	Graduate Teacher Performance Assessment (GTPA)

Support for Preservice and Experienced Teachers

The Board holds regular on-campus or online sessions for final year ITE students to guide them through the registration process and requirements.

Information sessions were held for several teacher groups on the process to move to (full) Registration. The Board attended workshops for evaluators who support early career teachers to move to (full) Registration.

Annual Surveys

The Board conducts an annual survey with teachers who did not renew their registration. The purpose of this survey is to identify reasons for non-renewal, helping to shape future registration requirements to ensure that registration processes are not inhibiting suitable qualified people from applying for registration.

In 2024-2025 only 22 teachers were due to renew their registration for another 5-year term. The small number of teachers renewing prevented the ability for anonymous responses to the survey. As such, the survey was not conducted this year.

Professional Learning Audit

Teachers are required to log their professional learning hours (100 hours in total across a five-year term) on the TRB Teachers Portal. Some unregistered persons holding a Special Authority to Teach were also required to submit their Professional Learning records.

A percentage of teachers, approximately 3%, are selected randomly from those renewing registration to participate in the audit. With only 22 teachers renewing registration in 2024-2025 the audit was not conducted this year.

Involvement with Projects at the National Level

Staff of the Policy and Strategic Development business unit, in conjunction with staff of other Board units, were throughout the year involved in initiatives at the national level involving various stakeholders, including:

- Sending delegates for national training as Stage 1 and 2 and Chair ITE accreditation panellists
- Providing panellists for 4 interstate ITE panel accreditations
- Collecting of data and annual reporting on the performance of ITE programs
- Surveying registered teachers and providing data to the Australian Institute for Teaching and School Leadership (AITSL) for the Australian Teacher Workforce Data (ATWD) project
- Working toward improving national information sharing standards between regulatory bodies
- Participating in several Australian Teacher Regulatory Authorities (ATRA) groups – Professional Learning and Standards group, Executive Officers group, Professional Conduct and Legal group, Registration group.

Throughout the 2024/25 year, the Registrar was a board member of the Australian Teacher Workforce Data (ATWD) Oversight Board.

Code of Conduct

The Code of Conduct for teachers (the Code) came into operation on August 1st 2024. The Code applies to all South Australian registered teachers and special authorisation holders (SATs).

Investigations

Professional Conduct, Competence or Capacity to Teach

In 2024-2025, the Teachers Registration Board (the Board) continued to uphold regulatory standards to ensure that only those who are fit and proper are admitted to or remain on the register. In accordance with the Act, the Board is responsible for assessing the professional conduct, competence, and capacity of individuals seeking or holding registration. These assessments are critical to ensuring that teachers meet the required standards and are suitable to work with children; safeguarding both the public interest and public confidence in the profession.

Central to this work are the Board’s risk-based assessment processes, which ensure that complaints and notifications are addressed promptly and proportionately, with the welfare and best interests of children as the paramount consideration. This approach enables early identification of serious risks, supports timely regulatory action, and promotes consistency through a strong child-safety lens.

On 1 August 2024, the Teachers Registration Board Code of Conduct came into effect, providing an additional benchmark against which teacher conduct is assessed. It is now used in conjunction with the Protective Practices guidelines and the Australian Professional Standards for Teachers (APSTs) to guide decision-making and ensure alignment with contemporary expectations of professional behaviour.

During the reporting period, the Board assessed 267 reportable notifications, managed fitness-to-teach hearings, and pursued disciplinary action where necessary, maintaining a strong commitment to transparency, responsiveness, and the protection of children and young people.

Suitability to teach encompasses:

- **Professional conduct** – the ethical behaviour and standards expected of teachers
- **Competence** – the knowledge, skills and judgment required for effective teaching
- **Capacity** – the teacher’s ability to fulfil their role, including considerations relating to health and wellbeing

Sources of Notifications

Source	Description
Self-Notifications	Teachers must declare relevant information upon registration or renewal and notify the Board within 14 days of specific matters (Section 24 of the Act).

Source	Description
Employer Notifications	Employers are required to report dismissals, resignations, or formal allegations involving unprofessional conduct, incompetence, incapacity, or concerns regarding a teacher’s fitness to teach (Section 37 of the Act).
Nationally Coordinated Criminal History Check (NCCHC)	Criminal history checks are conducted on initial application and renewal.
South Australia Police (SAPOL) / Director of Public Prosecutions (DPP)	Information is shared under Sections 50 and 51 of the Act. Prescribed offences may lead to suspension or conditions on registration (Section 34A).
Parents/Carers	Notifications are assessed and actioned as necessary in consultation with the Registrar, where appropriate.
Central Assessment Unit (CAU)	The Board shares and receives information under the <i>Child Safety (Prohibited Persons) Act 2016</i> . Prohibition notices result in registration cancellation (Section 24A).
Other Sources	Includes public complaints, anonymous tips, colleagues, and interstate authorities. The Board investigates serious concerns about conduct, competence, or capacity.

In 2024-2025, the Board received 267 reportable notifications (see Figure 1).

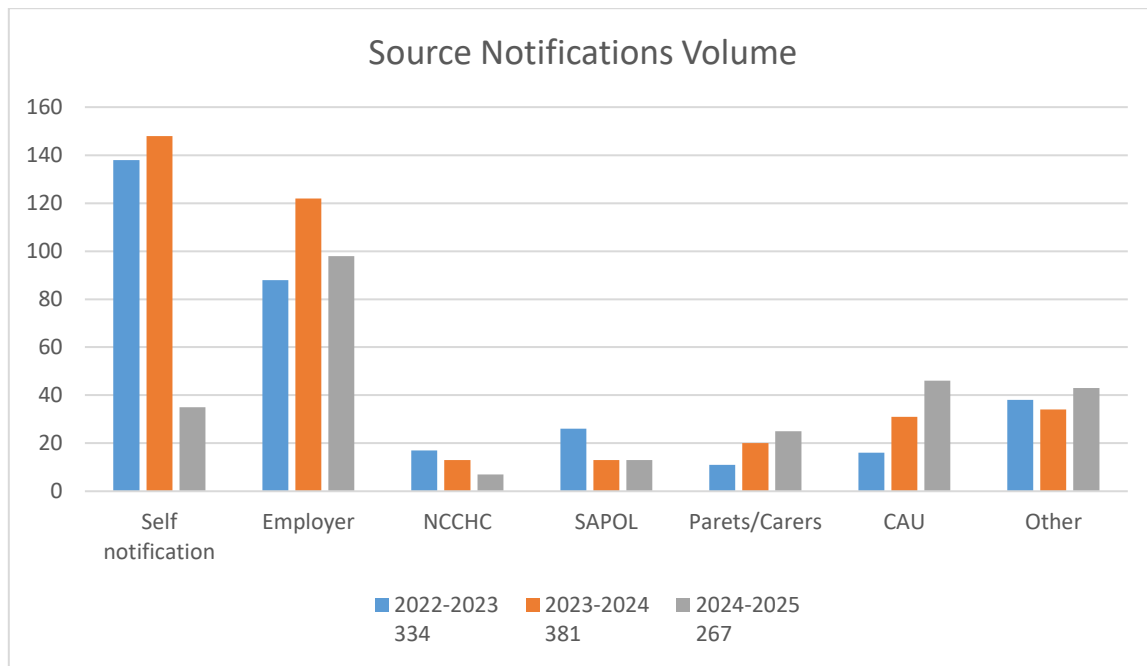


Figure 1 – Source Notifications Volume

Notification Categories

The Board may inquire into a notification where there is evidence that a teacher:

- has engaged in unprofessional conduct and/or is unfit to teach and have the care of children, or
- has been charged with a specified criminal offence (conduct), or
- is seriously incompetent, or
- has a serious impairment due to illness or disability that impacts on the teacher’s capacity to teach.

In 2024–2025, the **267** reportable notifications were grouped into five broad categories (see Figure 2). The “Other” category includes matters such as pre-existing conditions managed at renewal, ongoing monitoring of conditions, subpoenas, SAPOL and CAU information requests, and non-specific or undefined matters that do not fall within the other established categories.

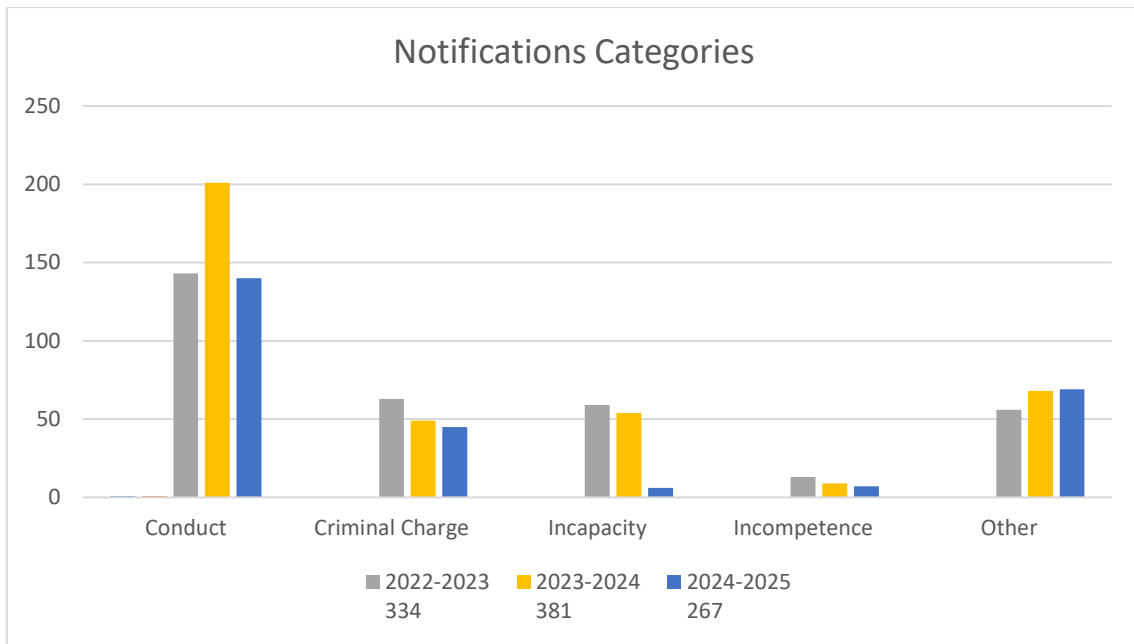


Figure 2 – Notifications Categories

The overall number of notifications this year is lower than the previous two years, reflecting the shift to five-year registration terms introduced in 2021. As fewer teachers were due to renew their registration during this reporting period, there was a corresponding decrease in self-declared notifications submitted at the point of renewal. These self-declarations commonly relate to non-serious capacity matters or low-level conduct concerns that do not otherwise trigger third-party notification. The reduction in renewals also resulted in fewer disclosable outcomes from Nationally Coordinated Criminal History Checks (NCCHCs), which are conducted only at the time of initial application and renewal.

Assessment and Outcomes

All complaints and notifications received by the Board are reviewed on receipt and assessed using a structured, risk-based framework. Consistent with the Act and Principle 1 of the National Principles for Child Safe Organisations, the assessment process prioritises the safety and wellbeing of children and young people as the paramount consideration.

Key risk assessment factors include the nature and seriousness of the alleged conduct, the potential for harm, the credibility of the information, the likelihood of recurrence, and broader public interest considerations. Notifications determined to be frivolous, vexatious, or unsupported following preliminary assessment are not pursued. All other matters are managed in a way that is responsive, proportionate, and informed by the evolving risk context.

Risk assessment decisions are continuously reviewed as new information becomes available from sources such as South Australia Police, the Department for Child

Protection, the Central Assessment Unit, and employers. This enables dynamic reassessment of risk and ensures that regulatory action remains child-focused and evidence-informed.

Regulatory Responses by the Registrar

Advisory Letters, Conditions, and Complaints

During the reporting period, the Registrar:

- Issued **60** letters of advice
- Issued **24** letters of warning
- Negotiated, by agreement, the imposition of conditions on the registration of **9** teachers by the Board
- Presented **43** memorandums to the Board regarding proposed or imposed actions
- Laid **4** complaints against teachers, initiating disciplinary inquiries under Part 7 of the Act.

Suspensions Under Section 34A – Prescribed Offence Charges

Under section 34A(1)(a) of the Act, the Registrar may suspend a teacher's registration upon receiving notice of a charge for a prescribed offence.

- **3** teachers were suspended during the reporting period (**38** since the provision commenced in December 2018).
- **1** suspension review was conducted; it resulted in the suspension being confirmed.
- **2** additional reviews were scheduled but did not proceed, as the teachers' registrations were automatically cancelled under section 24A of the Act.

Suspensions Under Section 34A – Unacceptable Risk to Children

Since 1 July 2021, section 34A(1)(a)(d) of the Act has empowered the Registrar to suspend a teacher's registration where there is a reasonable suspicion the teacher poses an unacceptable risk to children.

- **7** teachers were suspended during the reporting period under this provision (**15** in total since commencement).
- **7** suspension reviews were conducted; all resulted in the suspension being confirmed.

Summary of matters:

- Allegations included serious offences against a person (adult on adult), inappropriate relationships with students and attending school under the influence of alcohol.

Legal Advice from Crown Solicitor

During the reporting period, the Registrar referred **15** matters to the Crown Solicitor's Office for legal advice. The advice received supported the Registrar in undertaking a range of regulatory actions, including:

- Laying formal complaints against teachers and initiating Part 7 disciplinary inquiry proceedings to determine whether there was proper cause for disciplinary action.
- Issuing letters of warning and negotiating the imposition of conditions on teachers' registrations by agreement.
- Initiating Part 5 admissions hearings to assess whether applicants for registration, including new and renewing teachers, were fit and proper persons to be registered.
- Requiring teachers to attend independent medical assessments to evaluate their fitness to teach.
- Assisting the Board at section 34A suspension review hearings.

Section 24A: Automatic Cancellation

Under section 24A of the Act, a teacher's registration is automatically cancelled if they become a prohibited person under section 15 of the *Child Safety (Prohibited Persons) Act 2016 (CSPP Act)*.

- **12** teachers had their registration cancelled after becoming prohibited persons under the CSPP Act.
- Since commencement in 2019, **45** teachers have been cancelled under this provision.

Disciplinary Inquiries and Admissions Hearings

During the reporting period, the Board conducted **5** hearings under the Act to assess both the fitness to teach and allegations of unprofessional conduct. Some matters involved overlapping considerations of admissions fitness and disciplinary concerns.

Disciplinary inquiries under Part 7 of the Act are held when allegations of unprofessional conduct arise, and a formal complaint is lodged by either the Registrar or the Board on its own motion. Possible outcomes include reprimands, the imposition of conditions, suspension, or removal from the register.

Under Part 5 of the Act, the Board must be satisfied that an applicant is "fit and proper" to teach, assessing factors such as character, honesty, competence, and professional history.

Hearing Summaries

- **Part 7 Disciplinary Inquiry:** A formerly registered teacher was found guilty of unprofessional conduct (disgraceful and improper) after engaging in aggressive and threatening behaviour towards a school principal, resulting in a school lockdown and police attendance. The teacher received a reprimand.
- **Part 7 Disciplinary Inquiry:** A registered teacher was found to be seriously impaired by an illness affecting her behaviour and competence. Her registration was suspended until she satisfied conditions, including providing a medical report confirming her fitness to return to teaching.
- **Part 7 Disciplinary Inquiry / Part 5 Admissions Hearing:** A formerly registered teacher, re-applying for registration, was found guilty of unprofessional conduct after assaulting a taxi driver. The teacher received a reprimand and had conditions imposed on their registration requiring completion of an approved anger management course prior to returning to teaching.
- **Part 7 Disciplinary Inquiry / Part 5 Admissions Hearing:** A formerly registered teacher, re-applying for registration, was found guilty of unprofessional conduct following inappropriate communication with a student. The Board imposed a reprimand and conditions requiring regular psychological reports, engagement with a teaching mentor, and completion of the Professional Practice and Professional Boundaries for Teachers Program.
- **Part 5 Admissions Hearing:** A formerly registered teacher, re-applying for registration, was found not fit and proper to be granted registration after failing to maintain appropriate boundaries with students, including engaging in inappropriate communication and physical contact.

Appeals

In previous annual reports, the Board reported an appeal brought against its decision under Part 5 of the Act. The matter progressed through the District Court and subsequently to the Supreme Court's Court of Appeal. During the 2024–2025 reporting period, the Court of Appeal upheld the Board's appeal. The Court held that:

- The Board has the authority to consider an applicant's past conduct in suitability assessments - even where criminal charges have been withdrawn or not prosecuted.
- The Board must take into account all relevant evidence, including the applicant's denials and any character references.

Accordingly, the Court remitted the matter back to the Board for a new Part 5 admissions hearing, to be conducted by a differently constituted panel. The matter remains part-heard and undetermined at the time of reporting.

**TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA v KOURLAS
[2025] SASCA 13 (13 February 2025)**

Commentary – Strategic and Governance Implications

- **Independence reaffirmed:** The Court’s ruling reinforces the Board’s autonomy and statutory authority to assess fitness and propriety under Part 5 of the Act. The decision also reinforced the Board’s executive powers for obtaining information in discharging its functions of determining a person’s fitness to be a registered teacher.
- **Rigorous decision-making required:** The decision highlights the necessity for the Board to carefully consider all evidence - both incriminating and exculpatory - when determining an applicant’s suitability.
- **Transparency and procedural fairness:** The remittal for a fresh hearing promotes procedural fairness, accountability, and integrity in the admission process.

Work Health and Safety

Workplace injury claims	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total new workplace injury claims	1	0	100%

Work health and safety regulations	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$1,000	\$0	100%
Income support payments – gross (\$)	0	0	0%

**before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/>

Executive Employment in the Agency

Executive classification	Number of executives
SAES 1	1
SAES 2	1

Data for previous years is available at: <https://data.sa.gov.au/>

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

Financial Performance

Financial Performance at a Glance

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

Approximately 80 percent of the income that funds the operations of the Board are sourced from fees paid by teachers to apply for or renewal their registrations. The balance of income is obtained from investment income (interest earnings on Cash at Bank) and from other income on fund specific initiatives. Income from these initiatives included funding contributions towards a designated Business Transformation Program (BTP) and towards staffing appointments tied to specific initiatives relating to professional teacher standards and Initial Teacher Education programs. Financial sustainability is critical for the Board with prudent financial modelling aligning with the new five-year registration cycle for teachers and known fluctuations in annual registration volumes.

The financial performance of the Board in 2024-25 was more positive than budgeted. The Board had set a conservative revenue budget for the financial year based on the long-term average of new teachers registering to teach and those leaving the profession each year in South Australia. In 2024-25, income from registration fees was approximately \$350,000 higher than budgeted due to more new and renewing teachers than expected. Other Income from external sources was approximately \$550,000 higher than budgeted due to payments received from third parties to fund various accreditation and assessment programs and to fund the BTP. Interest income was approximately \$100,000 higher than budgeted due to higher than anticipated interest rates.

The reduction in Net Assets (equity) achieved at the end of the 2024-25 financial year compared to the previous financial year related primarily to the reduction in the Board's accumulated cash reserves throughout the year. The cash reduction was anticipated in the Board's forward cash estimates at the beginning of the year. Liabilities also reduced in the year reflecting a re-profiling of registration fees paid in advance in previous years.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	5,704	6,698	994	7,490
Total Expenses	7,089	7,490	-401	6,440
Net Result	-1,385	-792	593	1,050
Total Comprehensive Result	-1,385	-792	593	1,050

Statement of Financial Position	2024-25 Actual \$000s	2023-24 Actual \$000s
Current assets	12,996	15,653
Non-current assets	650	466
Total assets	13,619	16,119
Current liabilities	4,736	4,592
Non-current liabilities	4,792	6,644
Total liabilities	9,528	11,236
Net assets	4,091	4,883
Equity	4,091	4,883

Consultants Disclosure

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

Consultancies with a contract value below \$10,000 each (incl GST)

Consultancies	Purpose	\$ Actual payment
All consultancies below \$ 10,000 each - combined	-	-

Consultancies with a contract value above \$10,000 each (incl GST)

Consultancies	Purpose	\$ Actual payment
Nil		

Data for previous years is available at: <https://data.sa.gov.au/>

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

Contractors Disclosure

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

Contractors with a contract value below \$10,000 (incl GST)

Contractors	Purpose	\$ Actual payments
All contractors below \$10,000 each - combined	Various	\$41,817

Contractors with a contract value above \$10,000 each (incl GST)

Contractors	Purpose	\$ Actual payments
Xmplify Pty Ltd	Specialised IT support required for CRM system	\$473,489
Randstad Pty Limited	Temporary staff services	\$375,130
Data #3 Ltd	Supply of ICT software licences	\$181,618
Halcyon Knights	Temporary staff services	\$77,167
Australian Criminal Intelligence Commission	Controlled access to Nationally Coordinated Criminal History Check (NCCHC) service	\$65,628
Hays	Temporary staff services	\$65,230
Talent International (SA) Pty Ltd	Temporary staff services	\$62,158
Micro Focus	Supply of ICT software licences	\$34,044
Genesys Cloud Services Pty Ltd	Licensing and telephone support	\$30,968
Creativation Pty Ltd	Review of accounting processes	\$30,800
Frontier Software	Payroll software and support	\$30,748
Paul Barrow Graphic Design	Design and printing services	\$30,213
Harrison McMillan Pty Ltd	Temporary staff services	\$29,906
Cinderella's Services Pty Ltd	Cleaning of TRB tenancy	\$29,724
Pro AV Solutions (SA)	Supply and install of ICT equipment	\$24,949
Australia Post	Postal services	\$24,068
CyberCX	Cyber security testing	\$21,828
The Institute of Hope Pty Ltd	Human resources staff training	\$21,538
Landmark Computers	ICT equipment	\$19,961

DELL Australia Pty Ltd	ICT equipment	\$18,959
Converged Technology	Supply and install of audiovisual equipment	\$18,699
Point Heard	Development of Complaints and Stakeholder Management material	\$16,500
VIQ Solutions	Transcript services	\$10,862
	Total	\$1,693,980

Data for previous years is available at: <https://data.sa.gov.au/>

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

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

Risk management

Fraud Detected in the Agency

Category/nature of fraud	Number of instances
There were no instances of fraud in this reporting period.	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The risk of fraud, corruption and other criminal conduct, misconduct and maladministration within the Board is systematically identified, analysed and evaluated on a regular basis, consistent with the Board’s Risk Management Framework.

Each business unit develops and tailors internal controls and systems which are appropriate for their operations and risk profile.

The following is a summary of prevention activities currently in place:

- all employees have completed the Department of the Premier and Cabinet ‘Code of Ethics Awareness’ program
- the TRB has adopted the South Australian Public Sector Fraud and Corruption Control Policy
- promotion of established systems to staff and awareness development including:
 - o maintenance of effective system of internal controls.
 - o an established policy, procedure and register for the ‘Receipt of Gifts, Benefits and Favours’
- periodic sessions with employees to raise awareness of legislated ethical obligations
- risk assessments embedded into daily operations and projects
- employment screening upon employment and at regular intervals
- employee exit procedures and checks
- employee assistance program in place with an external provider
- regular review of financial management policies and procedures
- maintain effective procurement governance framework with periodic audits.

Data for previous years is available at: <https://www.trb.sa.edu.au/annual-report>

Public Interest Disclosure

The Board has appointed two responsible officers for the purposes of the *Public Interest Disclosure Act 2018* (PID), pursuant to section 7 of the *Public Sector Act 2009*.

There have been zero instances of disclosure of public interest information to a relevant authority of the Board under the PID during the 2024-25 year.

Data for previous years is available at: <https://www.trb.sa.edu.au/annual-report>

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

Public Complaints

Number of Public Complaints Reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	3
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	13
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
		Total	20

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	7
Total number of feedback comments	10
% complaints resolved within policy timeframes	100

Data for previous years is available at: <https://data.sa.gov.au/>

Service Improvements

The Board engaged with an external provider to assist it to develop its complaints management policy and procedures. These are being implemented in conjunction with the Board’s Business Transformation Project which focuses on replacing the aged ICT systems.

Compliance Statement

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

Appendix: Audited Financial Statements 2024-25

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

To the Presiding Member Teachers Registration Board of South Australia

Opinion

I have audited the financial report of the Teachers Registration Board of South Australia for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Teachers Registration Board of South Australia as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy and other explanatory information
- a Certificate from the Presiding Member, the Acting Registrar and the Manager Corporate Services.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and 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 Teachers Registration Board of South Australia. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Acting Registrar and the Board for the financial report

The Acting Registrar is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Acting Registrar is responsible for assessing the entity'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 assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 18(2) of the *Teachers Registration and Standards Act 2004*, I have audited the financial report of the Teachers Registration Board of South Australia for the financial year ended 30 June 2025.

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 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 this financial report.

As part of an audit in accordance with 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 Teachers Registration Board of South Australia's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Acting Registrar
- conclude on the appropriateness of the Acting Registrar's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity 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 represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Presiding Member and the Acting Registrar the about, 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 the audit.



Daniel O'Donohue
Deputy Auditor-General

29 September 2025

FINANCIAL STATEMENTS

for the year ended
30 June 2025



**Teachers
Registration Board**
OF SOUTH AUSTRALIA

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



Carolyn Grantskalns

Presiding Member

Date 25 September 2025



Joseph Nguyen

Acting Registrar

Date 25 September 2025



Tony Centofanti

Manager, Corporate Services

Date 25 September 2025

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2025

	Note No.	2025 \$'000	2024 \$'000
Income			
Fees and charges	3.1	5,435	6,490
Interest revenue	3.2	577	608
Other income	3.3	686	392
Total income		6,698	7,490
Expenses			
Employee related expenses	4.1	4,632	3,772
Supplies and services	4.2	2,240	2,302
Depreciation and amortisation	5.4/5.5/5.7/5.8	181	116
Other expenses	4.3	437	250
Total expenses		7,490	6,440
Net result		(792)	1,050
Total comprehensive result		(792)	1,050

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

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Note No.	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.2	12,852	15,518
Receivables	5.3	117	135
Total current assets		12,969	15,653
Non-current assets			
Receivables	5.3	-	230
Property, plant, and equipment	5.5	530	83
Intangible assets - residual lease asset	5.7	45	-
Intangible assets - software	5.8	75	153
Total non-current assets		650	466
Total assets		13,619	16,119
Current liabilities			
Employee related liabilities	6.4	492	435
Payables	6.2	301	277
Contract liabilities	6.3	3,821	3,848
Provisions	6.5	38	32
Lease incentive liabilities	6.6	84	-
Total current liabilities		4,736	4,592
Non-current liabilities			
Employee related liabilities	6.4	771	589
Contract liabilities	6.3	3,730	5,954
Provisions	6.5	103	101
Lease incentive liabilities	6.6	188	-
Total non-current liabilities		4,792	6,644
Total liabilities		9,528	11,236
Net assets		4,091	4,883
Equity			
Retained earnings		4,091	4,883
Total equity		4,091	4,883

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

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2025

	Retained earnings \$'000
Balance at 30 June 2023	3,833
Total comprehensive result for 2023-24	1,050
Balance at 30 June 2024	4,883
Total comprehensive result for 2024-25	(792)
Balance at 30 June 2025	4,091

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF CASH FLOWS

for the year ended 30 June 2025

	Note No.	2025 \$'000	2024 \$'000
<u>Cash flows from operating activities</u>			
<i>Cash inflows</i>			
Fees and charges		3,172	8,301
Interest received		563	595
Other receipts		813	517
GST recovered		230	197
Cash generated from operations		4,778	9,610
<i>Cash outflows</i>			
Employee related payments		(4,385)	(3,768)
Payments for supplies and services		(2,611)	(2,456)
Other payments		(437)	(250)
Cash used in operations		(7,433)	(6,474)
Net cash from / (used in) operating activities		(2,655)	3,136
<u>Cash flows from investing activities</u>			
<i>Cash outflows</i>			
Purchase of property, plant, and equipment		(11)	(70)
Cash from / (used in) investing activities		(11)	(70)
Net increase/(decrease) in cash and cash equivalents		(2,666)	3,066
Cash and cash equivalents at the beginning of the period		15,518	12,452
Cash and cash equivalents at the end of the period	5.2	12,852	15,518

The accompanying notes form part of these financial statements.

NOTES TO
AND
FORMING PART
OF THE FINANCIAL STATEMENTS

Contents

FINANCIAL STATEMENTS	1
Notes to the Financial Statements	9
1. About the Teachers Registration Board of South Australia	9
1.1 Basis of preparation	9
2. Board and Committees	11
2.1 Key management personnel	11
2.2 Board and committee members	11
3. Income	13
3.1 Fees and charges	13
3.2 Interest revenue	13
3.3 Other income	14
4. Expenses	15
4.1 Employee related expenses	15
4.2 Supplies and services	16
4.3 Other expenses	16
5. Assets	17
5.1 Financial assets	17
5.2 Cash and cash equivalents	17
5.3 Receivables	17
5.4 Useful life and depreciation/amortisation of non-financial assets	18
5.5 Property, plant, and equipment by asset class	19
5.6 Property, plant, and equipment owned by the Board	19
5.7 Intangible assets - residual lease asset	20
5.8 Intangible assets - software	20
6. Liabilities	21
6.1 Financial liabilities	21
6.2 Payables	21
6.3 Contract liabilities	22
6.4 Employee related liabilities	22
6.5 Provisions	24
6.6 Lease incentive liabilities	24
7. Outlook	25
7.1 Unrecognised commitments	25
7.2 Contingent assets and liabilities	25
7.3 Events after the reporting period	25

Notes to the Financial Statements

1. About the Teachers Registration Board of South Australia

The Teachers Registration Board (the Board) is an independent statutory authority established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2021* (the Regulations) to regulate the teaching profession.

The object of the Act is to establish and maintain a teacher registration system and professional standards for teachers to safeguard the public interest in there being a teaching profession whose members are competent educators and fit and proper persons to have the care of children.

The functions of the Board are stated in Section 6 of the Act:

- (a) to administer the provisions of this Act for the regulation of the teaching profession;
- (ab) to accredit initial teacher education programs;
- (ac) to develop and maintain codes of conduct for registered teachers and persons granted a special authority to teach under this Act;
- (b) to promote the teaching profession, and to promote and implement professional standards for teachers;
- (d) to confer and collaborate with teacher employers, the teaching profession, teacher unions or other organisations and other bodies and persons with respect to requirements for teacher registration and professional and other standards for teachers;
- (e) to confer and collaborate with other teacher regulatory authorities to ensure effective national exchange of information and promote uniformity and consistency in the regulation of the teaching profession within Australia and New Zealand;
- (ea) to undertake or support reviews of research and data collection relating to the teaching profession;
- (eb) to recognise quality teaching and leadership in the teaching profession;
- (f) to keep the teaching profession, professional standards for teachers and other measures for the regulation of the profession under review and to introduce change or provide advice to the Minister of Education as appropriate;
- (g) such other functions as may be assigned to the Teachers Registration Board under this Act or by the Minister.

The Board does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all controlled activities of the Board.

1.1 Basis of preparation

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

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

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

All amounts in the financial statements and accompanying notes are rounded to the nearest thousand dollars (\$'000).

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

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

Assets that are to be sold, consumed or realised as part of the normal 12-month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

2. Board and Committees

2.1 Key management personnel

The Board is an independent statutory authority established under the *Teachers Registration and Standards Act 2004* (the Act) and is a wholly owned entity of the Crown.

Key management personnel of the Board include the Registrar and Board and Deputy Members of the Board who have responsibility for the strategic direction and management of the Board. Total compensation for the Board's key management personnel was \$336,000 (2024: \$321,000).

Transactions with key management personnel and other related parties

Apart from the remuneration for key management personnel, the Board does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

2.2 Board and committee members

Members during the 2024-25 financial year were:

Board Members

Carolyn Grantskalns – Presiding Member
Susan Boucher – Deputy Presiding Member
Dr. Susan Raymond*
Lynne Rutherford
Nigel Stevenson
Peter McKay
Amanda Dempsey*
Anthony Haskell
Britta Jureckson
Tracey Chapman*

Deputy Board Members^{oo}

Catherine Cavouras*
Harrison Modra (appointed 1 July 2024)
David Freeman
Marika Marlow* (ceased 15 August 2024)
Stephen Tsiaprakas* (appointed 16 January 2025)

Claire Hughes* (appointed 1 July 2024)
Nartarsha Ikiua* (appointed 1 July 2024)
Benjamin Sanderson* (appointed 1 July 2024)
Fiona Brady (ceased 15 January 2025)
Nadine Lambert# (appointed 16 January 2025)
(appointed legal member)

Colleen Tomlian*(appointed 1 July 2024)
Tristan Kouwenhoven* (appointed 1 July 2024)
Cindy Hynes^ (ceased 15 January 2025)
Helen Cox (appointed 16 January 2025)
(appointed deputy legal member)

Rocco Perrotta (Board appointed legal practitioner for part 5, part 6 and part 7 proceedings of the Act)

Brenton Westley* (Board appointed member of the Audit and Risk Sub-Committee)

* These members are current SA Government employees. In accordance with Premier and Cabinet Circular 016 *Boards and Committees: Remuneration, Governance and Diversity*, government employees did not receive any remuneration for board/committee duties during the financial year.

Board appointed legal practitioner for Part 5, Part 6 and Part 7 proceedings of the Act from 1 July 2024 to 15 January 2025. Appointed to the Board from 16 January 2025.

^ Board appointed legal practitioner for Part 5, Part 6 and Part 7 proceedings of the Act from 16 January 2025 until resignation on 1 July 2025.

∞ Deputy Board members are listed adjacent the Board member for whom they specifically deputise.

Board and Committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:	2025	2024
\$1 - \$19,999	14	15
Total number of members	14	15

The total value of remuneration paid or payable to eligible Board Members and Deputy Board Members during the year was \$57,000 (2024: \$52,000). This amount comprised sitting fees for Board attendance including Initial Teacher Education accreditation panels and disciplinary hearings, the Admissions Sub-Committee, the Early Childhood Teacher Sub-Committee and the Audit and Risk Sub-Committee of the Board. Eligible Board, panel and Sub-Committee Members also receive superannuation where required under Commonwealth law.

As part of these arrangements, sitting fees paid to two Board Members appointed in their legal capacity during the year were \$12,000 (2024: \$4,000). These legal fees were charged at an hourly rate approved by the Commissioner for Public Sector Employment.

3. Income

The key revenue source for the Board is from fees and charges issued to teachers. (see note 3.1 for details). The Board does not receive appropriation revenue from the Department of Treasury and Finance (DTF), nor funding from the Commonwealth-sourced grants for the financing of day-to-day operations. However, some funding has been received from DTF in both 2025 and 2024 for contributions to a designated computer modernisation project and to fund staffing appointments tied to specific initiatives relating to professional teacher standards and Initial Teacher Education programs (see note 3.3 for further details).

3.1 Fees and charges

	2025 \$'000	2024 \$'000
Regulatory application fees – new and renewing teachers	727	1,803
Regulatory annual fees – new and renewing teachers	4,604	4,360
Initial Teacher Education program accreditation fees	39	3
Other fees and charges	65	324
Total fees and charges	5,435	6,490

Revenues from fees and charges are recognised by the Board at the time the applicable amounts are earned. Application fees, including applications for renewal of registration are recognised on receipt to match the Board's costs in processing those applications. Annual fees are recognised in accordance with the year that the registration of the teacher applies. Annual fees received in advance of future periods are recorded as unearned revenue liabilities and are brought to the revenue account in the corresponding future period.

Registration for most new and renewing teachers up to 30 June 2021 was for a fixed three-year period. Amendments to the *Teachers Registration and Standards Act 2004* and the new *Teachers Registration and Standards Regulations 2021*, that commenced on 1 July 2021 provide new and renewing teachers from that date with a five-year registration period and include a separate fee for application for both new and renewing teachers. Those teachers also now have the option to pay for their five annual fees over the duration of their registration period, rather than all upfront.

The amended legislation also provides for a fee to be paid to the Board by a tertiary education provider applying for an Initial Teacher Education program to be accredited. In 2024-25, the Board received 13 fee-paying applications (2024: one).

3.2 Interest revenue

	2025 \$'000	2024 \$'000
Interest from SAFA*	577	608
Total interest revenue	577	608

* South Australian Government Financing Authority

3.3 Other income

	2025 \$'000	2024 \$'000
Other income	686	392
Total other income	686	392

The Board has been successful in obtaining a priority project status to replace its main IT systems as a result of the 2023 State Budget. Funding is being provided to the Board progressively by the Department of Treasury and Finance's Digital Investment Fund. The project is being managed through the Department for Education and all funding provided is being remitted directly to the Department for Education. During 2024-25, a total of \$437,000 was received by the Board (2024: \$250,000).

4. Expenses

The key expenses influencing the financial performance of the Board are employee related expenses. The Board employs approximately 40 staff, including the use of temporary labour hire personnel to meet day-to-day operational demands.

4.1 Employee related expenses

	2025 \$'000	2024 \$'000
Salaries and wages	3,194	2,804
Long service leave	221	42
Annual leave	362	211
Skills and experience retention leave	19	13
Superannuation	447	344
Employment on-costs	179	139
Board and committee fees	57	53
Workers compensation expenses	9	25
Other employee related expenses	144	141
Total employee related expenses	4,632	3,772

Superannuation

The superannuation expense represents the Board's contributions to superannuation plans in respect of current services of current employees and Board members.

Employee remuneration

	2025 No.	2024 No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$251,001 to \$271,000	-	1
\$271,001 to \$291,000	1	-
Total	1	1

The total remuneration received by those employees for the year was \$279,000 (2024: \$270,000).

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

4.2 Supplies and services

	2025 \$'000	2024 \$'000
Accommodation and cleaning	289	273
Consultants	-	13
Criminal history checks	65	298
Information technology expenses	704	729
Insurance	18	13
Legal costs	283	293
Minor works, maintenance, and equipment	12	14
Postage and courier expenses	23	41
Printing, stationery, and office consumables	21	17
Professional fees	78	37
Promotions, research, and sponsorship	114	69
Sundry operating expenses	36	52
Telecommunications	50	31
Temporary agency contractors	547	422
Total supplies and services	2,240	2,302

Professional fees include audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. These fees were \$32,000 (2024: \$27,000). No other services were provided by the Audit Office of South Australia.

Accommodation

The Board's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16 *Leases*. Information about accommodation incentives relating to this arrangement is shown at note 5.3 and note 6.6.

4.3 Other expenses

	2025 \$'000	2024 \$'000
Other expenses	437	250
Total other expenses	437	250

Other expenses in 2024 and 2025 include funds remitted to the Department for Education for the management and delivery of the IT project funded by the State Government in the 2023 State Budget. These funds were paid to the Board by the Department of Treasury and Finance and are then remitted in full to the Department for Education.

5. Assets

5.1 Financial assets

	2025 \$'000	2024 \$'000
Cash and cash equivalents	12,852	15,518
Contractual receivables	40	73
Total financial assets	12,892	15,591

5.2 Cash and cash equivalents

	2025 \$'000	2024 \$'000
Deposits with the Treasurer (Special deposit account)	12,852	15,518
Total cash and cash equivalents	12,852	15,518

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose. The Teachers Registration Board has one deposit account with the Treasurer which is a general operating account. The Board earns interest via SAFA on its deposits with the Treasurer.

5.3 Receivables

	2025 \$'000	2024 \$'000
Current receivables		
<u>Contractual receivables</u>		
From government entities	40	54
From non- government entities	-	19
Total contractual receivables	40	73
<u>Statutory receivables</u>		
GST input tax recoverable	57	29
Total statutory receivables	57	29
<u>Other receivables</u>		
Prepayments	20	33
Total other receivables	20	33
Total current receivables	117	135
Non-current receivables		
<u>Other receivables</u>		
Accommodation incentive	-	230
Total other receivables	-	230
Total non-current receivables	-	230
Total receivables	117	365

Contractual receivables

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

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes. Statutory receivables are not financial assets.

Prepayments

Prepayments are generally related to payments made to suppliers before receiving the purchased goods and services.

Accommodation incentive

The accommodation incentive amount represents the portion of a total amount of \$585,000 payable to the Teachers Registration Board for either refurbishment costs or rental reduction over the duration of the current MoAA. In 2023/24, the Board opted to use the incentive for refurbishment. Upon completion in 2024/25, the incentive receivable was reversed, and the lease improvements were recognised as a fixed asset with a corresponding lease incentive liability. The improvements will be depreciated, and the liability amortised over the remaining lease term. Refer note 5.6 and note 5.7 for further details.

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

Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

5.4 Useful life and depreciation/amortisation of non-financial assets

Depreciation and amortisation are calculated on a straight-line basis and are calculated over the estimated useful life as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Plant and equipment	1-7
Computer software	5
Leasehold Improvements	4

Review of accounting estimates

Assets' residual values, useful lives and depreciation or amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

5.5 Property, plant, and equipment by asset class

Property, plant, and equipment comprises tangible assets. The assets presented below do not meet the definition of investment property.

	Plant & equipment \$'000	Leasehold improvements \$'000	Total \$'000
Gross carrying amount	123	532	655
Accumulated depreciation	(54)	(71)	(125)
Carrying amount	69	461	530
Reconciliation 2024-25			
Carrying amount at the beginning of the period	83	-	83
Acquisitions	11	532	543
Depreciation	(25)	(71)	(96)
Carrying amount at the end of the period	69	461	530

5.6 Property, plant, and equipment owned by the Board

Property, plant, and equipment owned by the Board with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Owned property, plant and equipment is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Revaluation of property, plant and equipment is undertaken on a regular cycle and is undertaken at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the asset will be revalued regardless of when the last valuation took place.

Plant and equipment

All items of plant and equipment owned by the Board which had a fair value at the time of acquisition of less than \$1.5 million or had an estimated useful life of less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

All non-current assets with a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Leasehold improvements

In 2024/25, lease improvements of \$532,000 were recognised as a fixed asset with a corresponding lease incentive liability. The improvements will be depreciated, and the liability amortised over the remaining lease term.

5.7 Intangible assets - residual lease asset

This intangible asset represents the component of the lease incentive taken up as a cash incentive over the remaining lease terms (4 years).

	Residual lease asset \$'000	Total \$'000
Gross carrying amount	52	52
Accumulated amortisation	(7)	(7)
Carrying amount	45	45
Reconciliation 2024-25		
Carrying amount at the beginning of the period	-	-
Acquisitions	52	52
Depreciation	(7)	(7)
Carrying amount at the end of the period	45	45

5.8 Intangible assets - software

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the Board's customer relationship management system and associated applications with a remaining useful life of no more than three years and carrying amount of \$75,000. Amortisation is calculated on a straight-line basis over five years.

	Internally developed computer software \$'000	Total \$'000
Gross carrying amount	578	578
Accumulated amortisation	(503)	(503)
Carrying amount	75	75
Reconciliation 2024-25		
Carrying amount at the beginning of the period	153	153
Depreciation	(78)	(78)
Carrying amount at the end of the period	75	75

6. Liabilities

6.1 Financial liabilities

	2025 Carrying amount \$'000	2024 Carrying amount \$'000
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost		
Trade payables	24	68
Accrued expenses	215	124
Total financial liabilities	239	192

All financial liabilities are measured at amortised cost.

6.2 Payables

	2025 \$'000	2024 \$'000
<u>Current</u>		
Contractual payables		
Trade payables	24	68
Accrued expenses	215	124
Total contractual payables	239	192
Statutory payables		
PAYG	34	62
Audit fees payable	28	23
Total statutory payables	62	85
Total current payables	301	277
<u>Non-current</u>		
Total non-current payables	-	-
Total payables	301	277

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

Contractual payables

Contractual payables (including trade payables) are normally settled within 15 days from the date the invoice is received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges. Statutory payables are carried at cost. They are not financial liabilities.

6.3 Contract liabilities

	2025 \$'000	2024 \$'000
<u>Current</u>		
Unearned revenue	3,821	3,723
Miscellaneous	-	125
Total current unearned revenue	3,821	3,848
<u>Non-current</u>		
Unearned revenue	3,730	5,954
Total non-current unearned revenue	3,730	5,954
Total unearned revenue	7,551	9,802

Contract liabilities related to the payments of fees received from the customer (teachers) before the services are provided (i.e. in advance of the periods for which the fees cover). Such advance payments have been made at the discretion of the customer and therefore do not result in the contract having a significant financing component. See note 3.1 for details of fees paid.

6.4 Employee related liabilities

	2025 \$'000	2024 \$'000
<u>Current</u>		
Accrued salaries and wages	16	91
Annual leave	303	207
Long service leave	59	45
Skills and experience retention leave	19	12
Employment on-costs	95	80
Total current employee related liabilities	492	435
<u>Non-current</u>		
Long service leave	699	534
Employment on-costs	72	55
Total non-current employee related liabilities	771	589
Total employee related liabilities	1,263	1,024

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

Long service leave liability

Long service leave liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained unchanged for 2025 at 4.25% (2024: 4.25%).

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

Employment on-costs liabilities

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

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has remained unchanged from the 2024 rate (44%). The average factor for the calculation of employer superannuation on-costs has changed from the 2024 rate (11.5%) to 12.0%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost of \$3,000 and employee benefits expense of \$3,000. The impact on future periods is impracticable to estimate.

6.5 Provisions

	Workers Compensation	Total
	2025 \$'000	2025 \$'000
Carrying amount at the beginning of the period	133	133
Net additions - current	6	6
Net additions – non-current	2	2
Carrying amount at the end of the period	141	141
Current Provisions		38
Non-current Provisions		103
Total Provisions		141

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Board is responsible for the payment of workers compensation claims.

6.6 Lease incentive liabilities

	Total 2025 \$'000
Carrying amount at the beginning of the period	-
Amount recognised during the year	355
Amortisation of lease liability	(83)
Carrying amount at the end of the period	272
Current Lease Incentive liabilities	84
Non-current Lease incentive liabilities	188
Total lease liabilities	272

A lease incentive clause as part of a current MoAA for accommodation meant the Teachers Registration Board could opt for either an office refurbishment or rental reduction. The Board opted for an office refurbishment which was completed in December 2024. The accumulated incentive asset was reversed, and the lease improvements were recognised as a fixed asset with a corresponding lease incentive liability. The initial lease liability recognised on completion of the refurbishment in December 2024 was \$313,356, with amortisation totalling \$41,780 up to 30 June 2025. The lease incentive liability will be amortised over the remaining lease term.

7. Outlook

7.1 Unrecognised commitments

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

Expenditure commitments

The Board's expenditure primarily consists of an MoAA with DIT for accommodation. The future payments for these arrangements total \$723,000 over the next 4 years and are included within the table below.

	2025	2024
	\$'000	\$'000
Not later than one year	294	324
Later than one year not longer than five years	511	723
Total expenditure commitments	805	1,047

7.2 Contingent assets and liabilities

The Board is not aware of any contingent assets or contingent liabilities as at reporting date.

7.3 Events after the reporting period

The Registrar resigned on 11 July 2025. The resignation is not expected to have any impacts on the financial statements nor the ongoing financial viability of the Board. The financial settlement of employee entitlements following the resignation occurred in July 2025 and will be incorporated within relevant disclosures in the 2025-26 financial statements.

The Board has not identified any other events after 30 June 2025 that would have an impact on the financial statements.