Non-State Schools Accreditation Board

Annual Report

2025 – 2026

DELIVERING FOR QUEENSLAND

Queensland Government

About this report

Scope

This 2025-2026 annual report outlines the activities and achievements of the Non-State Schools Accreditation Board (Board), supporting the Board's commitment to accountability and transparency.

It meets the requirement under the *Financial Accountability Act 2009* (FAA) (section 63) for all agencies to prepare annual reports for tabling in the Legislative Assembly, and includes mandated disclosure of information in accordance with the Financial and Performance Management Standard 2019 (FPMS) (section 46 (2)) and detailed in the Annual report requirements for Queensland Government agencies produced by the Department of the Premier and Cabinet (DPC).

Public availability

This report may be accessed from the Board's website at https://www.nssab.qld.edu.au/Publications/reports.php.

If you are unable to access an electronic version, a hard copy is available from the Board Secretariat by contacting (07) 3513 6773.

Interpreter services

The Queensland Government is committed to providing accessible services to Queenslanders from all cultural and linguistic backgrounds. To talk to someone about this annual report in your preferred language call the Board at (07) 3513 6773.

Providing feedback

The Board continually strives to meet best practice reporting standards, and it values the views of our readers. We invite your comments via the whole-of-government feedback survey available at https://www.getinvolved.qld.gov.au/gi/home.html.

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Letter of compliance

Non-State Schools
Accreditation Board

19 August 2026

The Honourable John-Paul Langbroek MP
Minister for Education and
Minister for the Arts
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the *Annual Report 2025–2026* and financial statements for the Non-State Schools Accreditation Board.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019, and
- the detailed requirements set out in the Annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements can be found at Appendix 2 of this annual report.

Yours sincerely

Patrea Walton PSM

Chairperson

Non-State Schools Accreditation Board

Chairperson's message

I am pleased to present the 2025-26 annual report for the Non-State Schools Accreditation Board (Board), which highlights the dynamic and continued growth of student enrolments across the Queensland non-state schooling sector.

This report reflects the dedication and forward-thinking of our staff and stakeholders, whose efforts have been instrumental in advancing the Board's transition to a contemporary, proactive and risk-based regulatory approach. By fostering collaboration and engagement, we continue to strengthen our partnerships with schools and governing bodies, supporting the delivery of high-quality education to more than one-third of Queensland's school-aged children.

The 2025–26 reporting period has been a significant one for the Board, marked by key achievements and important milestones. We have made progress in implementing the recommendations of the Queensland Non-State Schools Accreditation Framework Review (Vardon Report) and aligning our operations with the Queensland Government Regulator Performance Framework. These efforts reflect our commitment to contemporary, best-practice regulatory principles to drive positive change by ensuring quality, safe and supportive educational environments for students to learn and thrive, while fostering confidence in the non-state schooling sector.

Stakeholder engagement and sector collaboration are central to the Board's work. By working closely with schools, governing bodies and non-state schooling peak bodies, we aim to promote effective and efficient regulatory oversight while encouraging a culture of engagement, compliance and continuous improvement. The Board deeply values its partnership with the non-state schooling sector, which plays a vital role in providing educational choice for students, families, and communities.

Proactive communication and education initiatives remain a cornerstone of the Board's approach. Regular bulletins, information sessions, and the hosting of the non-state schools annual forum for new principals and governing body chairs continue to play a pivotal role in supporting the sector to achieve and maintain compliance.

Improving access to timely and relevant information is a key priority for the Board. This commitment is grounded in our dedication to making it easier for governing bodies to meet their

legislative obligations, demonstrate compliance, and continue delivering high-quality education to Queensland's students.

The Board is enhancing its online presence and communication channels to better engage with stakeholders. A comprehensive refresh of the Board's website is underway, with an emphasis on a design centred around user needs.

This year, we have worked actively with schools and governing bodies to strengthen their capacity to safeguard students from harm, particularly in the face of challenges posed by an ever-changing digital environment. In August 2025, the Board hosted a *Managing Critical Incidents* online forum to assist schools in protecting students and responding effectively to harmful online incidents.

The commencement of the Queensland *Child Safe Organisations Act 2024* on 1 October 2025 marked a significant milestone in strengthening child safety across the state. Since its introduction, the Board has supported the sector to work towards compliance with this legislation. In collaboration with the Queensland Family and Child Commission (QFCC), the Board has focused on equipping schools with the necessary guidance, tools, and resources needed to implement the *Child Safe Standards*, which came into effect on 1 January 2026. The Board has been assisting schools for the introduction of the *Reportable Conduct Scheme* from 1 July 2026, further reinforcing its commitment to ensuring the safety and wellbeing of all students in Queensland.

Consistent with the Minister's direction issued to the Board in June 2025, we remain steadfast in our commitment to ensuring the highest standards of student safety and protection in Queensland's non-state schools. The Board recognises the critical importance of mandatory reporting obligations and continues to embed student safety as a central focus of its regulatory functions.

Supported by its Secretariat and authorised persons, the Board plays a pivotal role in guiding, supporting, and regulating non-state schools in Queensland. The diverse representation of Board members ensure we have the strategic understanding needed to navigate the complexities of an evolving educational landscape.

The Board was reconstituted on 10 March 2026, welcoming two new members: Dr Grant Webb, as the nominee of the Director-General of Education, and Dr Tsae Wong, as the nominee of the Minister. At the same time, we farewelled two highly respected members, Mr Terence Burke and

Mr Duncan Anson, whose contributions over their terms have been invaluable. On behalf of the Board, I extend my sincere gratitude to both for their dedication and service.

The Board acknowledges and thanks non-state schools and their governing bodies for their dedication to ensuring the health, safety, and wellbeing of students and maintaining high standards of education. Their efforts are instrumental in shaping a strong and dynamic non-state sector that provides educational choice for students, families, and communities.

Looking ahead, the Board remains committed to supporting the Queensland Government's focus on preparing young Queenslanders for the future through the Young Queenslanders Strategy and improving regulatory practices to achieve positive outcomes while minimising regulatory burden and red tape.

We will continue to work collaboratively with the non-state schooling sector to ensure it remains a vital and integral part of Queensland's education landscape.

Thank you to everyone who has contributed to the Board's achievements over the past year. Together, we can continue to deliver high-quality education and foster environments where every student can succeed.

Patrea Walton PSM

Chairperson, nominee of the Minister

Role and functions

The Board is an independent statutory body in Queensland responsible for accrediting and regulating non-state schools, including those in the independent and Catholic sectors.

Established under the *Education (Accreditation of Non-State Schools) Act 2017* and supported by the Education (Accreditation of Non-State Schools) Regulation 2017, the Board ensures that these schools meet prescribed standards to provide quality education and safe school environments and maintain public confidence in the sector.

The Board regulates 551 schools that provide education to more than 329,400 students.

Relevant legislation

The Board is an independent statutory body governed by the *Education (Accreditation of Non-State Schools) Act 2017* (Act).

Our role is to regulate non-state schools in Queensland in accordance with our purpose and the functions defined under the Act and in accordance with the Education (Accreditation of Non-State Schools) Regulation 2017 (Regulation).

These are available at https://www.legislation.qld.gov.au/view/html/inforce/current/act-2017-024 and https://www.legislation.qld.gov.au/view/html/inforce/current/sl-2017-0197.

Vision

Our vision is for quality education in safe environments within Queensland non-state schools.

Purpose

Our purpose is to uphold the highest standards of education in non-state schools, maintain public confidence in the operation of non-state schools and foster educational choice in Queensland.

For the reporting period, the Board operated within the scope of the Strategic Plan 2025-2029 and its Operational Plan 2025-26.

Our regulatory approach

In line with our regulatory approach statement, the Board takes a risk-based approach to regulation, applying a proportionate approach to its risk categories: safety of students, quality of education, governance and leadership, funding and financial accountability. The Board's Regulatory Approach Statement is available at https://www.nssab.qld.edu.au/Pdf/nssab-regulatory-approach-statement.pdf.

Regulatory actions include educative, supportive and guidance activities, compliance and monitoring activities and enforcement action. The safety of students and the quality of education is at the centre of any action we undertake.

This is supported by the decision-making framework, which guides the work of the Board and its Secretariat, available at: https://nssab.qld.edu.au/Pdf/nssab-decision-making-framework.pdf.

Objectives

Our Strategic Plan (2025-2029)[1] outlines how we will achieve our vision through our strategic objectives:

1. Support a stronger sector through risk-based and proportionate regulation
2. Drive a culture of compliance through an engaged, informed and capable sector
3. Enhance service quality through building capability and continuous improvement.

Each objective includes strategies to support their achievement, and performance measures to monitor our progress.

This annual report provides information on the Board's activities in 2025-26 in fulfilling our responsibilities and progress towards achievement of these objectives.

The Strategic Plan 2025-2029[2] was updated and published on 1 July 2025 to strengthen alignment with the Queensland Government Regulator Performance Framework and to support

[1] https://nssab.qld.edu.au/Pdf/nssab-strategic-plan-2025-2029.pdf
[2] https://nssab.qld.edu.au/Pdf/nssab-strategic-plan-2025-2029.pdf

implementation of the Queensland Non-State Schools Accreditation Framework Review Final Report[3]. The plan is available at https://nssab.qld.edu.au/Publications/strategic.php.

The plan is consistent with the requirements of statutory bodies by the Financial and Performance Management Standard 2019 (FPMS), made under the *Financial Accountability Act 2009* (FAA).

Our responsibilities

Defined under the Act, the Board's responsibilities include:

- assessing applications for accreditation of non-state schools
- accrediting non-state schools
- assessing and deciding applications about governing bodies' eligibility for government funding
- keeping a register of accredited schools
- monitoring whether accredited schools continue to comply with the accreditation criteria
- monitoring whether the governing bodies of accredited schools are suitable to continue to be a school's governing body
- monitoring whether the governing bodies of non-state schools that are eligible for government funding for the schools continue to meet the government funding eligibility criteria
- monitoring and enforcing compliance with the Act
- conducting investigations about contraventions of, or noncompliance with the Act
- examining, and advising the Minister about, the operation of the accreditation and eligibility for government funding schemes under the Act, including, for example, examining and reporting on a matter referred to the Board by the Minister
- another function given to the Board under the Act or another Act.

[3] https://qed.qld.gov.au/programsinitiatives/department/Documents/nssaf-review-final-report.pdf

Ministerial directions

Under section 123 of the Act, the Minister may give the Board a written direction about a matter relevant to the performance of the Board's functions.

As outlined in the last reporting period, on 23 June 2025, the Minister for Education and the Arts directed the Board to take the following actions:

1. Write to all Queensland non-state school governing body chairs to remind them of their mandatory reporting obligations for student safety and protection.
2. Undertake an urgent audit of at least 10% of non-state schools, using a risk-based identification approach, to assess their student safety and protection processes and implementation of those.

On 25 June 2025, the Board wrote to all governing body chairpersons and all principals of non-state schools to remind them of their mandatory reporting obligations for student safety and protection. The correspondence also advised of an upcoming audit of schools' implementation of their student protection policies and processes.

During this reporting period the Board conducted an audit of 80 non-state schools, representing 15% of accredited schools, to assess the effectiveness of their student safety and protection processes in compliance with sections 15 and 16 of the Regulation.

Following the audit, the Board actively engaged with the non-state school sector to provide educational support and promote best practices in student safety and protection. Key initiatives included:

- Publishing regulatory bulletins and targeted correspondence to all governing bodies outlining the audit findings and recommendations.
- Hosting the annual *Principal and Governing Body Chair Forum*, which featured an update from the Queensland Family and Child Commission on the Child Safe Standards and the Reportable Conduct Scheme.

Through these actions, the Board demonstrated its commitment to supporting non-state schools in meeting their obligations and enhancing student safety and protection across the sector.

Non-financial performance

Queensland Government's objectives for the community

The Queensland Government's objectives for the community reflect the government's vision for Queensland. The Board contributes to the Government's objective, *A Plan for Queensland's future* through effective regulation of non-state schools and support for safe, quality and diverse education in Queensland.

Our context

Since commencement of the Act, the population of children receiving education in non-state schools has increased from 266,005 in 2018 to 329,416 in 2026, representing over 23.8% growth in the non-state schooling sector.

More than one third of Queensland students are enrolled in a non-state school, a trend that has remained consistent for the past 10 years.

Over the same period, the number of Queensland non-state schools has grown by 8%, from 508 in 2018 to 550 in 2026 (as of 27 February 2026).

Key achievements – a snapshot

Table 1 highlights the Board's key achievements in the 2025-26 reporting period, aligned to our strategic priorities.

Table 1: Key achievements mapped to objectives in 2025-29 Strategic Plan

Key achievements in 2025-2026	Strategic objective
Strategic	
Published an updated 2025-29 Strategic Plan	1, 2, 3
Conducted audit of 15% of non-state schools' implementation of student protection policies and processes	1, 2, 3
Implemented the Regulatory Approach Statement	1, 2, 3
Implemented a revised educational Guideline in collaboration with the Queensland Curriculum and Assessment Authority	1, 2, 3
Conducted the annual census of student enrolments	1, 2
Verified 40,262.06 student FTE enrolments at 101 sites (audit)	1, 2, 3

Key achievements in 2025-2026	Strategic objective
Capability development	
Proactive communication and education initiatives with sector stakeholders	1, 2, 3
Conducted risked-based audit of non-state schools' implementation of student protection polices and processes	1, 2, 3
Provided professional development sessions, webinars, and induction sessions to sector stakeholders and authorised persons	1, 2, 3
Stakeholder communications	
Implemented a communications strategy including: • publication of regular e-bulletins to stakeholders • publication of Regulatory approach statement and decision-making framework • maintenance of register of non-state schools • communication of Board decisions through stakeholder letters and website updates that ceased from February 2026 • provision of support to schools and governing bodies.	1, 2, 3
Board member and secretariat representatives visited regional and south-east locations to engage with schools and governing bodies	1, 2
Regulatory	
Received 42 applications including: • 10 new schools • 19 new sites • 1 new type of education • 7 changes to existing site • 5 changes to governing body	1, 2, 3
Decided 35 applications within legislated timeframe including: • 12 new schools • 13 new sites • 1 new type of education • 7 changes to existing site • 2 changes to governing body	1, 2, 3
Received and actioned 198 compliance concerns	1, 2, 3
Conducted 40 routine assessment school visits by authorised persons	1, 2
Conducted 98 monitoring assessment school visits by authorised persons including 80 initial and 4 additional student protection audits	1, 2
Accepted 48 school review reports	1, 2

Key achievements in 2025-2026	Strategic objective
Administrative	
Provided 18,752 sessions to 7,324 unique users on website[4]	1, 2, 3
Responded to approximately 1,065 phone calls	2, 3
Processed 4,764 items of written correspondence	1, 2, 3
Processed 304 access requests submitted to NSSAB Online Services	2, 3
Commenced review of website and correspondence to governing bodies and stakeholders	2, 3
Further streamlined papers presented at Board meetings	1, 2
Conducted annual stakeholder satisfaction survey	2, 3
Undertook comprehensive review of the Board's website with intended update to provide timely information and a design centred around user needs	1, 2, 3

Objectives and performance indicators

Progress against our Strategic Plan 2025-29

Table 2: Progress against 2025-29 Strategic Plan

Strategies	Performance indicators	Performance
Objective 1: Support a stronger sector through risk-based and proportionate regulation.		
Support compliance through improved and streamlined regulatory activities, policies, processes and guidelines. Prioritise regulatory efforts to areas with high likelihood and high consequence of risk protection policies. Increase the use of data to inform regulatory activity. Use our information and data systems to implement	Increased stakeholder satisfaction with streamlined policies, processes and guidelines. Data demonstrates that regulatory activity is targeted to schools most in need of support, including: • Percentage of schools with a compliance review (including assessment of student protection and educational programs) undertaken within a five-year period.	100% of valid applications for accreditation and government funding were considered and decided within legislated timeframes. 9% of the 551 non-state schools had a compliance review accepted and confirmed in 2025-26. Of the 551 schools currently open, 80% had a compliance review accepted and confirmed within the last 5 years. Conducted audit of 15% of non-state schools' implementation of student protection policies and processes.

[4] Microsoft retrains clarity data for websites for only 9 months therefore data only available for 9 months.

Strategies	Performance indicators	Performance
a decision-making framework to apply fair, consistent, and risk-based decision making. Undertake regulatory actions using risk framework within legislated timeframes.	• Percentage of schools audited within an eight-year period.	100% of compliance concerns have been investigated. 40 routine assessments undertaken with 10 schools monitored for non-compliance. 90% of schools audited in eight-year period, implementing a risk-based framework. Trends show a high level of accuracy in non-state schools' enrolment verifications in the reporting period (0.08% - 1 error in every 1,300 enrolments)
Objective 2: Drive a culture of compliance through an engaged, informed, and capable sector.		
Strengthened engagement with stakeholders to inform continual improvement to our communications, regulatory activities, and data collection. Provide education and guidance so that schools and governing bodies are equipped to meet their regulatory obligations. Build a greater understanding of our role through transparent communications.	Increased number of stakeholder engagement activities. Increased number of stakeholders accessing information and support resources Increased stakeholder satisfaction with education, communication resources, and activities. Monthly notification of Board decisions to stakeholders	Conducted annual forum for new principals and governing body chairs to support the sector to achieve and maintain compliance with more than 200 attendees in a combination of in-person and online attendance. Hosted inaugural *Managing Critical incidents* online forum to support schools safeguarding students from harm and responding to harmful online incidents with more than 400 attendees online. Secretariat and authorised persons appointed to support schools with implementation of educational guidelines. Published and distributed 12 Regulatory Bulletins to governing bodies, school principals and sector peak bodies providing education and engagement opportunities. Refresh of the Board's website underway with emphasis on designing around user needs. Twelve Regulatory Bulletins published on website. Notifications of Board decisions on applications published on the website. The Board only received seven responses to its annual client satisfaction survey. The data from this result has not been used as a performance measure as it is not a sufficient sample size to

Strategies	Performance indicators	Performance
Support schools to provide accurate annual Census survey data.	Reduced percentage of data discrepancies identified through audit of census data.	provide a reliable or representative measure of client satisfaction. 0.17% of full-time (FTE) and part-time equivalent (PTE) enrolments claimed were identified as over-counts at verification and removed. There were undercounts equivalent to 0.18% (FTE & PTE) of claimed FTE that were amended at verification. The net discrepancies of full-time equivalent represented 0.005% of FTE & PTE claimed enrolments. 2026 shows the highest accuracy of enrolment reporting in the last five years (1 net discrepancy in every 20,131 enrolments). 0.70% of needs enrolments claimed were identified as over-counts at verification and removed. There were undercounts equivalent to 0.61% of claimed needs enrolments that were amended at verification. The net discrepancies of needs enrolments represented -0.09% of needs-claimed enrolments, indicating that under-reporting is more prevalent than over-reporting. This demonstrates a significant improvement in 2026. In 2026, 299 stakeholders responded to the feedback survey following completion the census form with 89% finding the census instructions helpful and 78% informing the census scenarios useful.
Objective 3: Enhance service quality through building capability and continuous improvement.		
Develop a capability framework to build professional growth. Grow capability and skills through ongoing learning and professional development. Improve our complaints management processes Use our information systems to target support resources.	Increased Secretariat staff and Approved Person's satisfaction with opportunities for professional development. Increased stakeholder satisfaction with decision-making and complaints processes.	Active participation of Secretariat officers and Authorised Persons in professional development activities aligned with the published *Regulatory Approach Statement* and *Decision-Making Framework*. The Board conducted its annual client satisfaction survey however only seven responses were received which is considered an insufficient sample to provide reliable or representee measure of client satisfaction. The Board is committed to improving engagement strategies to increase participation in future surveys and ensure a more

Strategies	Performance indicators	Performance
	Increased Board member satisfaction with Secretariat functions.	comprehensive understanding of client perspectives. Board members' ongoing qualitative data: - quality of support provided by Secretariat (timeliness, accuracy and relevance of information provided) - professionalism and expertise of Secretariat - quality of briefing materials, analysis, and recommendations - assistance with professional development (opportunities for training, workshops and resources provided by the Secretariat) - overall satisfaction with Secretariat functions.

Non-state schools in Queensland

On 30 June 2026, there were 551 accredited non-state schools operating in Queensland.

Table 3: Number of schools by sector

School sector	2025	%	2026	%
Catholic	313	56.8%	313	56.8%
Independent	238	43.2 %	238	43.2%
Total	**551**		**551**	

A directory of current non-state schools is available at: https://nssd.nssab.qld.edu.au/.

A list of non-state schools as of 30 June 2026 is available at https://nssab.qld.edu.au/Publications/opendata.php.

The number, type and size of non-state schools is presented in Table 4.

Table 4: Number of non-state schools, by type and size

Types of non-state schools as at 30 June 2026			
	Total	**Catholic**	**Independent**
Primary	225	196	29
Secondary	114	70	44
Primary and Secondary	207	47	160
Special	5	0	5
Distance	17	0	17
Boarding	49	15	34
Special assistance	46	14	32
Associated facilities	97	16	81
Temporary SAS site	6	0	6
School size as at 27 February 2026			
	Total	**Catholic**	**Independent**
<50 Students	31	11	20
50-199	120	68	52
200-499	156	103	53
500-999	124	86	38
1,000+	119	45	74

Table 5: Changes to school accreditation between 1 July 2025 and 30 June 2026

School changes since 1 July 2025			
	Total	**Catholic**	**Independent**
New schools	4	1	3
New sites	15	2	13
School amalgamations	0	0	0
Attribute no longer applying	8	2	6
School closures	3	1	2
Site closures	9	2	7
Divisions	0	0	0

Our students

On Census Day (27 February 2026), a total of 329,415.92 domestic full-time equivalent (FTE) students attended 550 non-state schools. Of this total, 154,189.27 were primary students and 175,226.65 were secondary students. This is 7,530.43 students more than in February 2025, representing a growth of 2.34%.

Table 6: Student FTEs 2026

Students – non-state schools		
Total	**Primary**	**Secondary**
329,415.92	154,189.27	175,226.65

Of the total number of domestic full-time and part-time student population in February 2026, there were:

- 15,563 (4.7%) Students with English as a second language
- 18,540.6 (5.6%) Indigenous students
- 3,444 (1.0%) students from isolated areas (remote)
- 2,799.4 (0.8%) students from isolated areas (very remote)
- 5,433.12 (1.6%) boarding students.

Additionally, there were 1,857 overseas students and 238 students on visitor visas, bridging visas with study limitations, or without visas, who are responsible for the cost of their own education.

Combined, the 331,272.92 domestic and overseas students represent 37% of all Queensland school students.

Our programs

Annual collection of school survey data (census)

In February 2026, the Board conducted its annual collection of school survey data for non-state schools.

Under section 168 of the Act, governing bodies of accredited non-state schools must provide the Board with the prescribed school survey data as at Census Day. In 2026, Census Day was 27 February.

Each school is required to complete an online census form for each operating site and mode of delivery.

School survey data is collected in relation to the number of full-time and part-time students enrolled in various years of schooling and categories. This information is used primarily as a basis for allocating any allowances paid per capita.

Key findings from the census are outlined in the previous section entitled Our students.

Enrolment verification program (audit)

Each year, a selected sample of schools is audited to verify the school survey data. For the 2026 audit, risk-based sampling was used to select approximately 15% of non-state schools.

The Board appointed 15 authorised persons for the 2026 audit which was conducted between 11 March 2026 and 27 April 2026.

Authorised persons verified enrolments at 101 sites of 81 schools with a total claimed enrolment of 40,262.06.

81% of census users were satisfied with the resources provided. Key findings from the audit are highlighted in Table 7.

Table 7: 2026 Audit key outcomes

FTE enrolments - discrepancies	
FTE	40,264.06
Overcounts	69
Undercounts	71
Net discrepancies	-2
Student needs profiles - discrepancies	
Overcounts	79
Undercounts	69
Net discrepancies	10

Working with children authority program

Under the Act, each director of a non-state school's governing body must have a current working with children authority issued under the *Working with Children Check Act 2000*.

Under section 26(3) of the Act, the governing body of a non-state school is not suitable to be, or to continue to be, a school's governing body unless each director of the governing body has a valid working with children (WWC) authority.

Governing bodies must, within 28 days, provide details to the Board of the appointment or cessation of a director. Updates can be provided via the Board's Online Services at http://secure.nssab.qld.edu.au.

Stakeholder feedback

The Board sought written feedback from all governing bodies that received a Board decision on an application during the reporting period. Governing body directors were invited to provide feedback through an online questionnaire.

A total of 38 governing bodies were approached for feedback on their 42 applications, with seven responses received, which is not a sufficient sample size to provide a reliable or representative measure of client satisfaction.

As a result, the data from this survey has not been used as a performance measure for this year. The Board is committed to improving engagement strategies to increase participation in future surveys and ensure a more comprehensive understanding of client perspectives.

Availability of further data

In previous years, the following data was published in the Board's annual reports, and is now available at https://nssab.qld.edu.au/Publications/opendata.php:

- Applications for: new school, new type of education, new site, changes to existing sites, changes in relevant student-intake days, and changes to governing bodies
- Amalgamation notices and division notices
- Assessments (routine and monitoring)
- Review program (completed reviews)

- Show cause, Compliance and Information notices (aggregated data)
- Cancellations and surrenders of accreditation
- Compliance concerns about non-state schools and/or governing bodies (aggregated data)
- Notices under the Act
- Enrolment data published annually (for the previous five years) also includes:
  - student full time and part-time enrolments
  - overseas students
  - students on a visitor visa, bridging visa with study limitations, or no visa
  - students with English as a second language
  - Indigenous students
  - boarding school enrolments
  - students in remote and very remote locations
  - enrolment verifications.

Governance

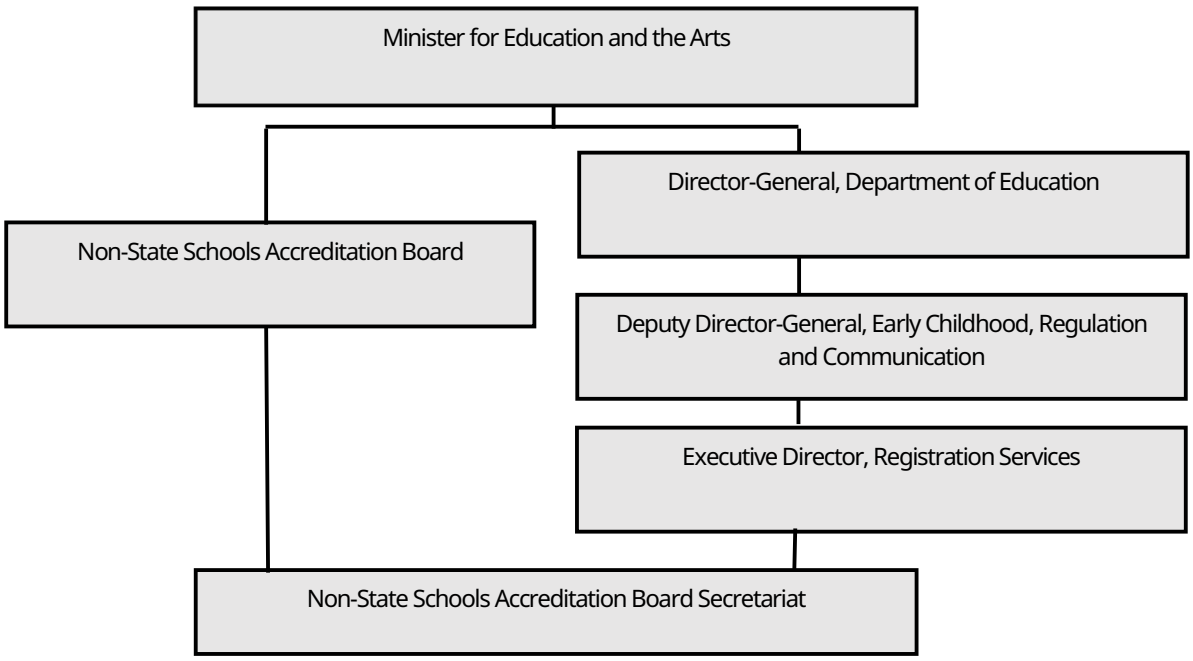
Structure of the Non-State Schools Accreditation Board[5]

The Board is comprised of seven members appointed by the Governor in Council, with its composition prescribed in section 102 of the Act.

This includes a Chair, nominees from each of the State, Catholic and Independent school sectors and three Ministerial nominees selected in consultation with the school sectors.

The structure and reporting relationships of the Board and Secretariat is outlined below.

Figure 1: Board and Secretariat reporting relationships



[5] A realignment of central office functions came into effect on 1 July 2025

Board membership

The prescribed requirements for membership of the Board are outlined below.

Figure 2: Board membership

Membership of Board			
(1)	The Board consists of 7 persons (each a member), as follows—		
	(a)	1 member nominated by the Minister;	
	(b)	3 members (the Minister's consultation nominees) nominated after consulting with Independent Schools Queensland (ISQ) and the Queensland Catholic Education Commission (QCEC);	
	(c)	1 member nominated by the chief executive;	
	(d)	1 member nominated by ISQ;	
	(e)	1 member nominated by QCEC.	
(2)	Each member must be appointed by the Governor in Council.		
(3)	A Minister's consultation nominee—		
	(a)	must not be a person who is—	
		(i)	an employee of the department; or
		(ii)	working full-time in an accredited school; or
		(iii)	a director of an accredited school's governing body; or
		(iv)	a member of an entity representing the interests of governing bodies of accredited schools; and
	(b)	must be appropriately qualified to be a member of the Board.	

Board member profiles

In 2025-26, the Board comprised the following members:

Ms Patrea Walton PSM (Chairperson) **Nominee of the Minister** *(12 Feb 2024 — 9 Mar 2026)* *(10 Mar 2026 – 9 Mar 2030)*	*Honorary Doctor of University [Griffith University], Bachelor of Education [University of Southern Queensland formerly Darling Downs CAE], Diploma of Education [QUT, formerly Kelvin Grove CAE]* Patrea Walton has had an outstanding career in education, holding leadership roles such as deputy principal, and principal of 2 Brisbane high schools, CEO Queensland Studies Authority, as well as serving as Deputy Director-General of State Schooling (2013–2018). She has contributed to national committees and boards, including the Australian Curriculum, Assessment and Reporting Authority, Queensland Curriculum and Assessment Authority, and Loreto College Coorparoo. A Fellow of the Australian Council for Educational Leaders (ACEL), Patrea received its 2021 ACEL Gold Medal for her exceptional contributions to educational administration and leadership. Other honours include the QUT Education Outstanding Alumni Award (2018), the Australian Council of Deans of Education Outstanding Contribution to Education Award (2018), and the Public Service Medal (2017). In 2016 she earned the Australian Human Resources Institute National CEO

	Diversity Champion award, and, in 2023, Griffith University awarded her an honorary doctorate.
Ms Christine Clarke **(Deputy Chairperson)** **Nominee of the Minister** *(8 Feb 2024 — 9 Mar 2026)* *(10 Mar 2026 – 9 Mar 2030)*	*Master of Educational Leadership [Australian Catholic University], Bachelor of Education [University of New England], Bachelor of Arts with Honours [University of New England], Diploma in Education [University of New England], Cert IV Theology [Institute of Faith Education].* After nearly 40 years as a teacher and educational leader in Queensland secondary schools, Christine Clarke recently retired. She began her career in Toowoomba and moved to Brisbane in 2011, gaining experience in both rural and urban schools, as well as co-educational and girls' schools of various sizes. Over the years, she has held key leadership roles, including college principal, deputy principal, assistant principal, curriculum leader, and pastoral leader. Christine has also contributed to the profession as an AITSL Initial Teacher Education Panellist and is a recognised Fellow of the Australian Council for Educational Leaders.
Mr Brian Short OAM **Nominee of the Minister** *(9 Jun 2016 — 2 Dec 2017)* *(5 Dec 2017 — 4 Mar 2018)* *(8 Mar 2018 — 7 Mar 2022)* *(10 Mar 2022 — 9 Mar 2026)* *(10 Mar 2026 – 9 Mar 2030)*	*Master of Arts [San Jose State University], Master of Literary Studies [University of Queensland], Bachelor of Educational Studies [University of Queensland], Diploma of Education [University of Queensland], Bachelor of Arts [University of Queensland]* After a 40-year career in secondary education, Brian Short retired as Headmaster of Brisbane Grammar School in 2013. Throughout his career, he held key leadership roles, including Head of Department, Dean of Studies and Deputy Headmaster–Curriculum. He also shared his expertise as a university lecturer in educational leadership and Australian national government. From 2014−2022, he was Chair of the Queensland Curriculum and Assessment Authority and from 2013−2025, contributed to Queensland education as Director, Deputy Chair and ultimately Chair of Independent Schools Queensland's Block Grant Authority. Brian is a Fellow of the Australian College of Educators and the Australian Institute of Management and is a member of the Australian Institute of Company Directors.
Dr Tsae Wong **Nominee of the Minister** *(10 Mar 2026 — 9 Mar 2030)*	*PhD [Curtin University], Master of Education [Queensland University of Technology], Bachelor of Science [National University of Singapore], Diploma of Education [National University of Singapore], Fellow of Australian Institute of Management, Graduate of the Australian Institute of Company Directors.* Tsae Wong retired as Principal of Trinity Lutheran College at the end of 2025, concluding her 40-year service to education in Singapore, Canberra, Brisbane and the Gold Coast. She has close to three decades of leadership experience as a Head of Department, Director of Teaching and Learning, Acting Head of Senior School, Deputy Principal and Principal. Tsae's experience in the non-state school sector includes Grammar, Anglican, Lutheran and independent schools which were both all girls and co-educational. She has served on the Independent Schools Queensland Education Committee.
Dr Grant Webb **Nominee of the Director-General of the Department of Education** *(10 Mar 2026 — 9 Mar 2030)*	*Doctor of Education [CQUniversity], Master of Education [University of Southern Queensland], Bachelor of Education [James Cook University], Diploma of Teaching [James Cook University], Diploma of Management [Central Queensland TAFE]* Over the past 40 years Grant Webb has undertaken a number of teaching and leadership roles across a variety of educational contexts, both nationally and internationally.

	While working for the Department of Education in Queensland Grant has been a classroom teacher, learning support teacher, educational consultant, Director, Executive Director, Assistant Director-General and school principal. Grant is currently an independent educational consultant. He has extensive experience working in both primary and secondary schools as well as in the tertiary sector.
Mr Christopher Mountford **Nominee of Independent Schools Queensland** *(19 Aug 2021 – 7 Mar 2022)* *(10 Mar 2022 — 9 Mar 2026)* *(10 Mar 2026 – 9 Mar 2030)*	*Bachelor of Arts (Political Science) [University of Queensland], Bachelor of Economics [University of Queensland], Graduate of the Australian Institute of Company Directors* In June 2021, Chris Mountford became the CEO of Independent Schools Queensland. Before this, he served as the Queensland Executive Director of the Property Council of Australia. With more than 20 years of experience in member-based advocacy organisations and government relations, Chris has developed strong expertise in policy, government advocacy, and commercial activities. He also has a deep understanding of government regulation and has played a key role on various state and local government advisory boards.
Mr Allan Blagaich **Nominee of Queensland Catholic Education Commission** *(11 Sep 2023 — 9 Mar 2026)* *(10 Mar 2026 – 9 Mar 2030)*	*Bachelor of Arts, Diploma of Education* Allan Blagaich was appointed Chief Executive Officer of Catholic Education Queensland Limited (formerly Queensland Catholic Education Commission) in June 2023. Before this, he was the Executive Director of the School Curriculum and Standards Authority in Western Australia (2011–2023), working closely with independent, Catholic and public education sectors in WA. Previously, he held senior roles in the WA Department of Education, including Executive Director of Statewide Planning and Delivery (2010–2011) and Executive Director of Metropolitan Schools (2008–2009). He was also a principal of a senior secondary school (2002–2008) and deputy principal at three rural and metropolitan schools. Allan chaired the Australasian Curriculum Assessment and Certification Authorities (ACACA) in 2012–2013 and its Vocational Education and Training Committee (2011–2023). He served on the Australian Curriculum, Assessment and Reporting Authority (ACARA) board for 6 years and was a foundation Director of the Australian Institute for Teaching and School Leadership and was a co-writer of the Australian Professional Standard for Principals. In 2008, he completed a Churchill Fellowship, studying education systems and interventions to support schools in challenging circumstances.
Mr Terence Burke **Nominee of the Minister** *(8 Mar 2018 — 7 Mar 2022)* *(10 Mar 2022 — 9 Mar 2026)*	*Master of Educational Administration [University of Queensland], Bachelor of Education [James Cook University], Graduate Diploma in Education (Religious Education) [Australian Catholic University], Certificate in Governance for Not-for-Profits [Governance Institute of Australia], Graduate of the Australian Institute of Company Directors, Certificate in Finance [University of New South Wales]* Terance Burke has been the Secretary of the Queensland Independent Education Union for over 30 years. In this role, he has an overall responsibility for budgeting, expense management, governance, implementation of strategic planning, and reporting to members and the regulator. Terance has current directorships on NGS Super, a private health fund, and previously the then Queensland Board of Teacher Registration. He has readily articulated knowledge and practice of corporate governance, risk identification and management, and due diligence.

Mr Duncan Anson **Nominee of the Director-General** *(7 Sep 2023 — 9 Mar 2026)*	*Bachelor of Business [Queensland University of Technology], Graduate of the Australian Institute of Company Directors, Fellow of CPA Australia* Duncan Anson is the Chief Finance Officer and an Assistant Director-General within the Queensland Department of Education. In his role, he provides strategic financial advice to the department's chief executive and has overall leadership of the finance strategy, functions and systems. He also leads procurement, fleet and facilities management services. Duncan has over 25 years' experience in the Queensland public sector and commenced with the Department of Education in 2017. He has performed other roles within the department, leading human resources, information and technologies, infrastructure and strategic communication functions. Before commencing with the department, he served as the Chief Finance Officer in two other Queensland Government departments for more than seven years.

Board member remuneration

Members of the Board are remunerated in accordance with the *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*, available at: https://www.qld.gov.au/__data/assets/pdf_file/0025/39481/remuneration-procedures.pdf.

Details of remuneration are provided in Table 8 and in the Financial Reporting section of this report (pages 32–46).

Table 8: Remuneration and meeting attendance of Board members

Position	Name	Meetings/ sessions attendance	Approved annual fee ($) NB: Increase in members' fees with reconstitution of the Board from 10 March 2026	Actual fees received ($)
Board Chairperson	Ms Patrea Walton PSM	11	10,000 per year up to 9 March 2026; 25,000 per year from 10 March 2026	14,666.67
Deputy Chairperson	Ms Christine Clarke	9	5,500 per year up to 9 March 2026; 10,000 per year from 10 March 2026	6,900.00
Board member	Dr Tsae Wong	2	5,500 per year up to 9 March 2026; 10,000 per year from 10 March 2026	3,111.11
Board member	Mr Brian Short OAM	11	5,500 per year up to 9 March 2026; 10,000 per year from 10 March 2026	6,900.00
Board member	Dr Grant Webb	2	10,000 from 10 March 2026	3,111.11
Board member	Mr Christopher Mountford	9	5,500 per year up to 9 March 2026; 10,000 per year from 10 March 2026	6,900.00
Board member	Mr Allan Blagaich	11	5,500 per year up to 9 March 2026; 10,000 per year from 10 March 2026	6,900.00
Board member	Mr Terence Burke	8	5,500 per year up to 9 March 2026	3,788.89
Board member	Mr Duncan Anson	7	N/A	0.00
Total				**52,277.78**
No. of scheduled meetings/sessions		**11**		
No. of out-of-session resolutions		**10**		

Non-State Schools Accreditation Board Secretariat

The Non-State Schools Accreditation Board Secretariat supports the functions and responsibilities of the Board. It provides administrative and operational support to the Board, including complaints management and implementation of Board decisions.

Section 120 of the Act requires that the Secretariat must provide support to the Board to discharge its functions.

The Secretariat operates within the Queensland Department of Education, utilising the department's systems and processes. It reports to the Office of the Executive Director, Registration Services, which forms part of the Early Childhood, Regulation and Communication division within the department.

The goals, strategies and performance measures of the Secretariat align with the Department of Education's strategic plan. Relevant performance measures are reported in the department's annual report.

Public Sector Ethics

The *Public Sector Ethics Act 1994* applies to public sector entities as defined under this Act. The Board is a public sector entity, and the Board's Chairperson is the chief executive officer of the entity, for the purposes of this Act. The Minister for Education is the relevant responsible authority under that Act.

These align with the obligations of Board and Committee members and authorised persons, described in the *Code of Conduct for Members of the Non-State Schools Accreditation Board, Members of a Committee of the Board and Authorised Persons appointed by the Board*, made under the *Public Sector Ethics Act 1994*. More information about the code of conduct can be located at: https://www.nssab.qld.edu.au/Pdf/Code-of-conduct-2018.pdf.

Board members, authorised persons and Secretariat staff are provided access to appropriate education and training about public sector ethics in accordance with requirements of this Act.

The Secretariat applies the Public Sector Code of Conduct to its administrative and human resource procedures, practices, and management. All staff undertake mandatory annual Code of Conduct training.

Values embedded in the Board's Strategic Plan, Regulatory Approach Statement and decision-making framework are congruent with the public sector ethics principles and the Board's Code of Conduct.

Human Rights

To assist compliance with the *Human Rights Act 2019* (HR Act), the Board developed and uses a Human Rights Compatibility Assessment Tool and applies the HR Act in its regulatory activities.

During the reporting period:

- actions and decisions of the Board were compatible with human rights, and
- in making its decisions, the Board properly considered human rights relevant to the decision.

The Board's revised decision-making framework published in 2024-25 complies with the prescribed human rights. No human rights complaints about the Board's actions and decisions were received during the reporting period.

Risk management

The Board has established and maintained a system of risk management for effectively identifying and managing its strategic and operational risks. The system is consistent with the requirements of the FAA and the FPMS.

The Board manages its risks under its Risk Register (including its Risk Management Framework). The register is reviewed regularly to ensure risks remain current and at the appropriate level.

On the basis that the Board is a relatively small agency, and that the potential risks and consequential costs of risks are medium to low, the Board has not established a risk management committee. The functions usually associated with a risk management committee are undertaken by the Board.

Complaints (Compliance concerns) procedure

The Board is an independent body that has certain prescribed statutory responsibilities under the Act. Persons who have complaints about non-state schools or their governing bodies can raise concerns about these entities to the Board.

Under the Act, the Board's jurisdiction is confined to a limited number of matters in relation to non-state schools. The two key areas of this jurisdiction are:

- whether the governing body of a non-state school is suitable to continue to be the school's governing body, and
- whether a school is complying, or has not complied, with one or more of the statutory accreditation criteria prescribed by the Regulation.

The Board acts within the Compliance concerns and Complaints Management Policy available at http://nssab.qld.edu.au/Complaints/index.php.

Individuals, governing bodies and schools may seek an independent external review of Board decisions through the Queensland Civil and Administrative Tribunal (QCAT). This external review mechanism supports transparency and accountability of Board decisions.

In the reporting period, there was one matter considered by QCAT which is still under consideration. QCAT is also considering a cost application submitted by a former governing body.

Internal audit

The Board has not established an internal audit function, on the basis of the following:

- the Board is audited annually by the Queensland Audit Office (QAO)
- the Board has in place a comprehensive system of identifying areas of operational and financial risk, and has arrangements in place to manage those risks
- the Board Secretariat, as part of the Department of Education, is subject to audit by that department's internal auditors.

External scrutiny

Independent external reviews of Board decisions are provided by QCAT.

In 2025-26, the Board engaged the QAO to provide external audit services to comply with legislative requirements.

The Auditor-General's report *State entities 2025* (Report 11: 2025–26) is available at https://www.qao.qld.gov.au/reports-resources/reports-parliament/state-entities-2025 and the report *Education 2025* (Report 15: 2025–26) is available at https://www.qao.qld.gov.au/reports-resources/reports-parliament/education-2025.

The QAO issued an unmodified audit opinion for the Board on 13 August 2026.

ICT systems

The Board's Information, Communication and Technology (ICT) business system underpins the delivery of an accurate and effective regulatory monitoring and reporting, supporting the Board's work and facilitating communication outcomes with schools, governing bodies and community stakeholders.

Currently, the Board's ICT business system is a cloud-based, web-based business information platform that provides a stable, secure, and integrated software solution. While it supports the performance and integrity of compliance and regulatory functions, the system is undergoing a review to ensure it aligns with the requirements of a compulsory risk-based regulatory approach. This review will assess its capacity to capture and analyse the necessary data to support risk-based decision-making effectively.

Ongoing maintenance and support for the system is funded by the department, ensuring its reliability and capacity for continuous improvement.

Complementing the business system is the Board's Online Services (portal). This is an interface that facilitates data exchange between schools, governing bodies, and the Board. The portal allows users to update key information, submit applications, and provide data, such as student enrolment numbers.

Records management

Records of the operations of the Board are maintained in accordance with the *Public Records Act 2023*.

The Board uses the secure recordkeeping system of the Department of Education to capture, manage, store, and retrieve its electronic documents. Secure and confidential storage of the Board's hardcopy files is provided off-site.

Open data

The Board's open data strategy identifies, assesses and prioritises data for release; outlines a four-year forward plan for delivery of the initiative; and includes other topics, such as approaches to governance, regulatory compliance, and an objective to minimise duplication of effort.

Data published under the Board's open data strategy is available on the Board's website at https://nssab.qld.edu.au/Publications/opendata.php, and via the Queensland Government Open Data website at https://www.data.qld.gov.au.

Publication of data through the Queensland Government Open Data Portal complements the information contained within this annual report. A number of annual reporting requirements are addressed through publication of data on the Open Data Portal.

Strategic workforce planning and performance

Members of the Board are permitted to hold office for a term of up to 4 years and are eligible for re-appointment.

Officers of the Board Secretariat are employees of the Department of Education. Therefore, details of workforce profiles, planning, performance, early retirement, redundancy and retrenchment, and support for mental and physical wellbeing will be included in the Department of Education's annual report.

Financial performance

Budget

Under section 61(e) of the *Financial Accountability Act 2009*, the Board is required to undertake planning and budgeting appropriate to its size. On 2 October 2025, the Board approved its budget for the 2025–26 financial year and revised its budget on 5 February 2026 (with a total forecasted expenditure initially of $2,315,137 then revised to $2,815, 137).

Funding source

The Board's funding source is mostly comprised of an appropriated amount specified in the Service Delivery Statements (Department of Education). The Board also receives interest on its bank account.

The Board receives material-contributed services from the Department of Education. These contributed services would have been purchased if they had not been contributed by the department. The fair value of those services at cost is recognised as Contributed Service Revenues and Expenses in the Board's Statement of Comprehensive Income in the Board's financial reports. For 2025–26, the contributed services amount was $3,983,100.

The appropriated amount specified in the Service Delivery Statements (Department of Education) 2025–26 was $1,896,000. The Board carried forward $454,136 from 2024–25.

Inclusive of bank account interest, the Board's total available funds for its operations in the reporting period was $1,944,176.

Expenditure

The Board's total expenditure for 2025–26 was $1,726,792, a decrease of $890,039 (34 %) from the previous year's spend.

Accumulated surplus

At the end of 2025–26, the Board had an accumulated surplus of $698,840.

Non-State Schools
Accreditation Board

Non-State Schools Accreditation Board

Financial Statements

for the year ended 30 June 2026

(Tier 2)

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Non-State Schools Accreditation Board

Financial Statements

for the year ended 30 June 2026

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Non-State Schools Accreditation Board

Statement of Comprehensive Income

For the Year Ended 30 June 2026

OPERATING RESULT	Notes	2026 $	2025 $
Income from continuing operations			
Grants and other contributions	2	1,896,000	2,582,756
Contributed service revenues	4	3,983,100	4,832,247
Interest		48,176	77,833
Total income from operations		**5,927,276**	**7,492,836**
Expenses from continuing operations			
Operating expenses	3	1,699,473	2,594,169
Contributed service expenses	4	3,983,100	4,832,247
Total expenses from continuing operations		**5,682,573**	**7,426,416**
Operating result from continuing operations		**244,703**	**66,420**
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		**244,703**	**66,420**

The accompanying notes form part of these statements.

Non-State Schools Accreditation Board

Balance Sheet

As at 30 June 2026

	2026	2025
	$	$
Current assets		
Cash and cash equivalents	705,442	465,162
Receivables	22,828	45,724
Total current assets	**728,270**	**510,886**
Total assets	**728,270**	**510,886**
Current liabilities		
Payables	29,430	56,749
Total current liabilities	29,430	56,749
Total liabilities	**29,430**	**56,749**
Net assets	**698,840**	**454,137**
Equity		
Accumulated surplus	698,840	454,137
Total equity	**698,840**	**454,137**

The accompanying notes form part of these statements.

Non-State Schools Accreditation Board

Statement of changes in equity

for the year ended 30 June 2026

Accumulated Surplus	2026 $	2025 $
Balance as at 1 July	**454,136**	**387,717**
Operating result for the year	244,703	66,420
Balance as at 30 June	**698,840**	**454,137**

The accompanying notes form part of these statements.

Non-State Schools Accreditation Board

Statement of cash flows

for the year ended 30 June 2026

	2026	2025
	$	$
CASH FLOWS FROM OPERATING ACTIVITIES		
Inflows:		
Grants and other contributions	1,896,000	2,582,756
Interest receipts	48,176	77,833
GST Input tax credits from ATO	148,023	175,062
Outflows:		
Operating expenses	1,726,792	2,616,831
GST paid to suppliers	125,127	198,081
Net cash from operating activities	240,280	20,739
Net increase (decrease) in cash and cash equivalents	240,280	20,739
Cash and cash equivalents – beginning of financial year	465,162	444,423
Cash and cash equivalents – end of financial year	**705,442**	**465,162**

The accompanying notes form part of these statements.

Non-State Schools Accreditation Board
Notes to the financial statements
for the year ended 30 June 2026

Note 1 – Basis of Financial Statement Preparation

(a) General information about the reporting entity

These financial statements cover the Non-State Schools Accreditation Board (Board). The Board is a Statutory Body established under the *Education (Accreditation of Non-State Schools) Act 2001* (repealed 1 January 2018) and continued in existence from 1 January 2018 under the *Education (Accreditation of Non-State Schools) Act 2017* (Accreditation Act). The Board does not control other entities. The financial statements include the value of all income, expenses, assets, liabilities and equity for the Board as an individual entity.

The objectives of the Board include: to assess applications for accreditation of non-state schools; to accredit non-state schools; to assess and decide applications about governing bodies' eligibility for government funding; to monitor whether accredited schools continue to comply with the accreditation criteria and whether the governing bodies are suitable to continue to be a school's governing body; and to conduct investigations about contraventions of, or noncompliance with, the Accreditation Act. The principal place of business of the Board is Level 4 Education House, 30 Mary Street, Brisbane QLD 4000.

(b) Authorisation of financial statements for issue

The financial statements are authorised for issue by the Chair of the Board and Executive Director of the Board's Secretariat at the date of signing the Management Certificate.

(c) Compliance with prescribed requirements

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060 - *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

Note 1 – Basis of Financial Statement Preparation (continued)

(d) Underlying measurement basis

The financial statements are prepared on an accrual basis, with the exception of the statement of cash flows which is prepared on a cash basis.

The historical cost convention is used as the measurement basis unless otherwise stated.

(e) Presentation matters

Currency and rounding - Amounts included in the financial statements are in Australian dollars and are rounded to the nearest dollar.

Comparatives - Comparative information reflects the audited 2024-2025 financial statements.

Current / non-current classification - Assets are classified as current where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as current where they are due to be settled within 12 months after the reporting date, or the Board does not have the right at the end of the reporting date to defer settlement of a liability for at least 12 months after the reporting date.

(f) Taxation

The Board is exempted from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Receivables and payables in the balance sheet are shown inclusive of GST. GST credits receivable from, and GST payable to, the ATO at the reporting date are separately recognised in receivables within Note 5.

(g) New and revised accounting standards

First time mandatory application of Australian Accounting Standards and Interpretations - No new accounting pronouncements applicable for the first time in 2024-25 had a material impact on the Board.

Early adoption of Australian Accounting Standards and Interpretations - No accounting pronouncements were early adopted in the 2025-26 financial year.

Voluntary changes in accounting policy - No voluntary changes in accounting policies occurred during the 2025-26 financial year.

Note 2 – Grants and other contributions

Accounting policy

Grants and contributions arise from transactions that are non-reciprocal in nature (i.e. do not require any goods or services to be provided in return). Grants and contributions relate to funding and services received from the Department of Education.

The grants and contributions are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding. The Board did not receive any specific purpose capital grants in this financial year.

Additional disclosures

The entire amount of $1,896,000 from grants for 2025-26 represents grants from the Department of Education (2024-2025: $2,582,756).

Note 3 – Operating expenses

	2026 $	2025 $
Archiving expense	328	350
Annual Report expense	1,119	1,250
Audit Fees (financial audit provided by Queensland Audit Office)	5,550	5,040
Authorised persons – Assessments	147,943	110,073
Authorised persons – Census	485,403	505,678
Authorised persons – Investigations	-	470
Authorised persons – Monitoring	191,221	268,326
Authorised persons – QCAT	-	8,507
Authorised persons – Unaccredited Places	-	-
Student Protection Audit	310,440	
Bank charges & Interest expense	-879	95
Board member fees	52,279	37,500
Database / IT expenses	89,472	250,337
Freight / Postage	13	889
Insurance	2,562	2,153
Legal expenses	230,393	596,613
Meeting expenses	3,080	8,192
Professional expenses	57,464	577,095
Other expenses	3,121	475
Research	28	40
Training	47,408	179,645
Travel	72,529	41,441
Total operating expenses	**1,699,473**	**2,594,169**

Note 4 – Contributed services

The Board receives material contributed services free of charge from the Department of Education (the Department). These contributed services would have been purchased if they had not been contributed by the Department. The fair value of those services at cost is recognised as Contributed service revenues and expenses in the Statement of Comprehensive Income. The contributed service revenues are accounted for under AASB 1058 *Income of Not-for-Profit Entities*.

	2026 $	2025 $
Employee expenses	3,558,288	4,243,343
Corporate administration	84,156	202,940
Accommodation	282,830	329,912
Telecommunications	3,458	2,449
Car parking	6,918	4,163
Workers compensation	47,450	49,440
Total contributed services	**3,983,100**	**4,832,247**

Note 5 – Financial instruments

Financial instruments – Accounting policy on recognition

Cash and cash equivalents include all cash and cheques receipted at 30 June 2026 as well as deposits held at call with financial institutions.

Receivables and payables are initially measured at fair value plus or minus directly attributable transaction costs and are subsequently measured at amortised cost.

	2026 $	2025 $
Financial assets at amortised cost		
Cash and cash equivalents	705,442	465,162
Receivables	22,828	45,724
Total	**728,270**	**510,886**
Financial liabilities at amortised cost		
Payables	29,430	56,749
Total	**29,430**	**56,749**

Note 6 – Key management personnel (KMP) disclosures

Details of key management personnel

The following details for non-Ministerial key management personnel include Board members who had authority and responsibility for planning, directing and controlling the activities of the Board and those positions accountable for the provision of administrative support services reasonably required for the Board to carry out their functions effectively and efficiently, as mentioned in section 120 of the *Education (Accreditation of Non-State Schools) Act 2017*.

Position	Position responsibility
Board Members	The strategic leadership, guidance and effective oversight of the management of the Board, including its operational and financial performance.
Executive Director	Responsible for ensuring that support to the Board is provided in an efficient, effective and economical manner.

The Executive Director has additional responsibilities within the Early Childhood, Regulation and Communication Branch in the Department of Education. Consequently, approximately 80% of the Executive Director's remuneration expense is notionally attributable to the Board.

KMP remuneration policies

Eligible members of the Board are paid in accordance with the Queensland Government's *Remuneration procedures for part-time Chairs and members of Queensland Government bodies*. Members of the Board who are public sector employees are ineligible to receive remuneration.

Remuneration policy for the Board's key management personnel is set by the Queensland Public Service Commission as provided for under the *Public Sector Act 2022*.

The remuneration and employment conditions for the Executive Director are specified in Directive 09/23 effective 01/07/2023 by the Public Service Commission.

The remuneration for the Executive Director is provided by the Department of Education at no cost to the Board. Remuneration expenses for the Executive Director comprise the following components:

Note 6 – KMP disclosures (continued)

Short term employee expenses which include:

- salaries and allowances earned and expensed for the entire year, or for that part of the year during which the employee occupied the specific position.
- performance payments recognised as an expense during the year.
- non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

Long term employee expenses – mainly annual leave and long service leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specific position.

Post-employment expenses – mainly superannuation contributions.

Termination benefits – not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination.

The following disclosures focus on the expenses incurred by the Board during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration expenses

Board Members – Fees

Member name	Membership details	2026 $	2025 $
Ms Patrea Walton PSM (Chairperson)	Appointed 12 February 2024 Reappointed 10 March 2026	14,666	10,000
Ms Christine Clarke	Appointed 8 February 2024 Reappointed 10 March 2026	6,900	5,500
Mr Brian Short OAM	Reappointed 10 March 2022 Reappointed 10 March 2026	6,900	5,500
Mr Christopher Mountford	Reappointed 10 March 2022 Reappointed 10 March 2026	6,900	5,500
Mr Allan Blagaich	Appointed 11 September 2023 Reappointed 10 March 2026	6,900	5,500
Dr Tsae Wong	Appointed 10 March 2026	3,111	-
Dr Grant Webb	Appointed 10 March 2026	3,111	-
Mr Terence Burke	Reappointed 10 March 2022 Ceased 9 March 2026	3,789	5,500
Mr Duncan Anson[6]	Appointed 7 September 2023 Ceased 9 March 2026	-	-

[6] Nominee of the Director-General of Education and ineligible to receive remuneration.

Note 6 – KMP disclosures (continued)

Management personnel

The following disclosures focus on the expenses incurred by the Department of Education, on behalf of the Board, during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed are reflected in the *Contributed service expenses* amount recognised in the Statement of Comprehensive Income.

2025-26

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses $	Non-monetary benefits $	$	$	$	$
Executive Director (to Nov 2025)	86,662	–	1,799	9,524	–	97,985
Executive Director (from Nov 2025)	128,814	–	2,672	15,312	–	146,797
	215,476	**–**	**4,471**	**24,835**	**–**	**244,782**

Note: The Executive Directors' Full-Time Equivalent = 0.8

2024-25

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses $	Non-monetary benefits $	$	$	$	$
Executive Director	115,768	–	2,399	14,761	–	132,928

Note: The Executive Director's Full-Time Equivalent = 0.5

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

Note 7 – Related party transactions

The Board receives grant funding and material contributed services free of charge from the Department of Education (refer to note 2 and note 4).

Note 8 – Contingencies

As of 30 June 2026, the Board was a party to two matters filed with the Queensland Civil and Administrative Tribunal. It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the matters before the tribunal at this time.

Note 9 – Events occurring after balance date

No significant events occurred after the balance date.

Note 10 – Other information

Insurance

The Board insures for public liability risks currently held with the Queensland Government Insurance Fund.

Note 11 – Economic support by the Department of Education

The Board is reliant on grant funding from the Department of Education to support its operations. The Department guarantees continued funding for the foreseeable future and the payment of all debts of the Non-State Schools Accreditation Board as and when they fall due.

Certification of financial statements

Non-State Schools Accreditation Board
Management Certificate
for the year ended 30 June 2026

These general-purpose financial statements have been prepared pursuant to s.62(1)(a) of the *Financial Accountability Act 2009* (the Act), s.39 of *the Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

(a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and

(b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Non-State Schools Accreditation Board for the financial year ended 30 June 2026 and of the financial position of the Board as at that date.

We acknowledge responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Patrea Walton PSM
Chairperson
Non-State Schools Accreditation Board

Date 6 August 2026

Rebecca Storck
Executive Director, Registration Services
Department of Education

Date 6 August 2026

Queensland Audit Office
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INDEPENDENT AUDITOR'S REPORT

To the Non-State Schools Accreditation Board

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Non-State Schools Accreditation Board.

The financial report comprises the balance sheet as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

a) gives a true and fair view of the entity's financial position as at 30 June 2026 and its financial performance and cash flows for the year then ended; and

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Queensland Audit Office
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Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

13 August 2026

Bhavik Deoji
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendices

Appendix 1

Glossary

Term	Meaning/description
AASB	Australian Accounting Standards Board
ACARA	Australian Curriculum, Assessment and Reporting Authority
Act	*Education (Accreditation of Non-State Schools) Act 2017*
accreditation criteria	Prescribed in the Regulation, part 1
authorised person	An authorised person appointed by the Board under the Act, s 130
ARRs	Annual report requirements for Queensland Government agencies
ATO	Australian Tax Office
Board	The Non-State Schools Accreditation Board, established under the *Education (Accreditation of Non-State Schools) Act 2001* on 21 September 2001, and continued in existence from 1 January 2018 under the *Education (Accreditation of Non-State Schools) Act 2017*
CEQL	Catholic Education Queensland Limited
Census Day	The last Friday in February of each calendar year, as prescribed in the Regulation
Child Safe Standards	A set of principles under the Queensland *Child Safe Organisations Act 2024*, aimed to help organisations to prevent harm to children, respond effectiely ton incidents of abuse or misconduct, and promote a culture of child safety and wellbeing.
Director-General	The Director-General of the Department of Education.
eligibility for government funding criteria	The eligibility for government funding criteria, as prescribed in the Act , s 10
enrolment verification	The function of verifying school survey data relating to an accredited school, by an authorised person
FAA	*Financial Accountability Act (2009)*
FPMS	Financial and Performance Management Standard 2019
FTE	Full-time equivalent enrolments (for census purposes)
GST	Goods and services tax
ICT	Information and communications technology

Term	Meaning/description
ISQ	Independent Schools Queensland
KMP	Key management personnel
Minister	The Minister for Education and the Arts
Ministerial direction	The Minister for Education may give the Board written directions about the Board's performance of its statutory functions under the Act, s 123
NSSAB	Non-State Schools Accreditation Board
PTE	Part-time equivalent enrolment (for census purposes)
QAO	Queensland Audit Office
QCAT	Queensland Civil and Administrative Tribunal
QCEC	Queensland Catholic Education Commission
QFCC	Queensland Family and Child Commission
Regulation	Education (Accreditation of Non-State Schools) Regulation 2017
Reportable Conduct Scheme	The scheme is a framework introduced under the *Queensland Child Safe Organisations Act 2024* as part of the reforms to strengthen child safety by ensuring that allegations of misconduct involving children are appropriately reported, investigated and managed by organisation that work with children, such as schools.
review program	The process whereby governing bodies of schools demonstrate that they, and their schools, comply with the requirements for accreditation and, if relevant, eligibility for government funding, under the Act and the Regulation
SAS	Special assistance school as prescribed under the Act, s 14
school survey data	Data that a governing body of an accredited non-state school must provide under the Act, s 168

Appendix 2

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	• **A letter of compliance from the accountable officer or statutory body to the relevant Minister/s**	ARRs – section 7	p. 1
Accessibility	• **Table of contents** • **Glossary**	ARRs – section 9.1	Contents p. ii Glossary p. 50 - 51
	• **Public availability**	ARRs – section 9.2	p. i
	• **Interpreter service statement**	*Queensland Government Language Services Policy* ARRs – section 9.3	p. i
	• **Copyright notice**	*Copyright Act 1968* ARRs – section 9.4	p. ii
	• **Information Licensing**	*QGEA – Information Licensing* ARRs – section 9.5	Not applicable
General information	• **Introductory Information**	ARRs – section 10	p. 2 - 7
Non-financial performance	• **Government's objectives for the community and whole-of-government plans/specific initiatives**	ARRs – section 11.1	p. 9 - 11
	• **Agency objectives and performance indicators**	ARRs – section 11.2	p. 11 - 14
	• **Agency service areas and service standards**	ARRs – section 11.3	p. 15 - 20
Financial performance	• **Summary of financial performance**	ARRs – section 12.1	p. 32
Governance – management and structure	• **Organisational structure**	ARRs – section 13.1	p. 21
	• **Executive management**	ARRs – section 13.2	p. 22 - 25
	• **Government bodies (statutory bodies and other entities)**	ARRs – section 13.3	p. 22 - 26
	• **Public Sector Ethics**	*Public Sector Ethics Act 1994* ARRs – section 13.4	p. 27
	• **Human Rights**	*Human Rights Act 2019* ARRs – section 13.5	p. 28
	• **Queensland public service values**	ARRs – section 13.6	p. 27

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• **Risk management**	ARRs – section 14.1	p. 28
	• **Audit committee**	ARRs – section 14.2	Not applicable
	• **Internal audit**	ARRs – section 14.3	p. 29
	• **External scrutiny**	ARRs – section 14.4	p. 30
	• **Information systems and recordkeeping**	ARRs – section 14.5	p. 30 - 31
	• **Information Security attestation**	ARRs – section 14.6	Not applicable
Governance – human resources	• **Strategic workforce planning and performance**	ARRs – section 15.1	p. 31
	• **Early retirement, redundancy and retrenchment**	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	p. 31
Open Data	• **Statement advising publication of information**	ARRs – section 16	p. i p. 31
	• **Consultancies**	ARRs – section 31.1	https://data.qld.gov.au
	• **Overseas travel**	ARRs – section 31.2	Not applicable
	• **Queensland Language Services Policy**	ARRs – section 31.3	Not applicable
	• **Charter of Victims' Rights**	*VCSVRB Act 2024* ARRs – section 31.4	Not applicable
Financial statements	• **Certification of financial statements**	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	p. 47
	• **Independent Auditor's Report**	FAA – section 62 FPMS – section 46 ARRs – section 17.2	p. 48 - 49

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https://www.nssab.qld.edu.au