

2023 ANNUAL REPORT

CENTRAL REGIONAL TAFE



WA Large Training Provider
of the Year 2023

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ABOUT THIS ANNUAL REPORT

This Annual Report presents easy to read information on the operational, financial and service performance of Central Regional TAFE for the period 1 January 2023 to 31 December 2023.

As part of our continuous improvement approach, we welcome any feedback on this report or suggestions on how we can enhance the information we provide. This Annual Report is also available in alternative formats upon request.

Enquiries and feedback may be directed to:

Manager Planning and Quality
Locked Bag 103
GERALDTON WA 6531

Telephone: (08) 9956 2700
Email: quality@crtafe.wa.edu.au

Acknowledgement of Country

Central Regional TAFE acknowledges the Traditional Custodians of Country throughout the Midwest, Gascoyne, Wheatbelt and Goldfields regions and their connections to land, sea, and community. We pay our respect to their Elders past, present and emerging and extend that respect to all Aboriginal and Torres Strait Islander Peoples today.

We support the Uluru Statement from the heart and embrace its invitation to walk alongside Aboriginal People, united in a movement for a better future for all Australians.



Gascoyne - Goldfields - Wheatbelt - Midwest

Campuses

Batavia Coast Maritime Institute Geraldton

133 Separation Point Close
Beachlands WA 6530

Geraldton

173 - 175 Fitzgerald Street
Geraldton WA 6530

Moora

242 Berkshire Valley Road
Moora WA 6510

Carnarvon

14 Camel Lane
Carnarvon WA 6701

Kalgoorlie

34 Cheetham Street
Kalgoorlie WA 6430

Northam

LOT 1 Hutt Street
Northam WA 6401

Exmouth

Ningaloo Centre
Cnr Murat Rd & Truscott Cres
Exmouth WA 6707

Merredin

42 Throssell Road
Merredin WA 6415

Technology Park Geraldton

Cnr Deepdale Road & Arthur Road
Deepdale WA 6532

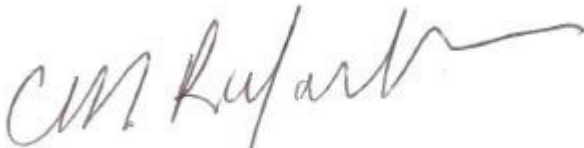


STATEMENT OF COMPLIANCE

Hon Simone McGurk, MLA
Minister for Training and Workforce Development; Water; Industrial Relations
8th Floor, Dumas House
2 Havelock Street
WEST PERTH WA 6005

In accordance with Section 54 of the *Vocational Education and Training Act 1996* and Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report for Central Regional TAFE for the year ended 31 December 2023.

The Annual Report has been prepared in accordance with the provisions of the Financial Management Act 2006.



Christine Rafanelli
Acting Governing Council Chair
Central Regional TAFE

12 March 2024



Joanne Payne
Managing Director
Central Regional TAFE

12 March 2024

AGENCY OVERVIEW

EXECUTIVE SUMMARY

MESSAGE FROM THE GOVERNING COUNCIL CHAIR AND MANAGING DIRECTOR

We present the 2023 Annual Report on behalf of Central Regional TAFE (CR TAFE) and the Governing Council.

The year saw the College deliver a record amount of training, achieving 93% of its target for publicly funded (profile) delivery, a total of 2,149,122 Student Curriculum Hours (SCH). The College continued to contribute to Government's priority of increasing access to training places for Western Australians, delivering 13% more training in 2023 compared to the previous year. Importantly, delivery in Employment Based Training increased again in 2023 with apprenticeships and traineeships recognised as a significant pipeline of future, skilled workers. Supported by the *Free in '23* initiative, the College reached approximately 10,360 students across the Midwest, Gascoyne, Wheatbelt and Goldfields regions. The *Free in '23* initiative offered over 130 skillsets and full qualifications state-wide, and the ongoing availability of low-cost qualifications through *Lower Fees, Local Skills*.

The College progressed whole of sector priorities including the successful Year 9 Career Taster Program which provided 2,655 secondary students with interesting and exciting industry experiences, introducing them to a range of potential industry careers. More than 1,119 secondary students from 70 regional schools undertook VET qualifications as part of their Year 10, 11 or 12 program, setting them on a career pathway while still at school. The Currency Lecturer Industry Placement (CLIP) program was fully rolled out in 2023 enabling 42 CR TAFE lecturers to undertake training or a return to industry, enabling them to keep up to date with changes and advances in their vocational field. Industry currency is critical to a lecturer's ability to deliver relevant and industry focussed training that is the hallmark of TAFE training.

The completion of several major capital works and refurbishment projects in 2023 provided CR TAFE students with access to new, state of the art training facilities and equipment. The College's training vessel *MasterClass* was fully refurbished with new engines, electronics, navigation and safety equipment ensuring it will serve the training needs of the maritime, fishing operations and marine tourism industries for many years. The official opening of the "Ag Mech" workshops at Muresk Institute in the Wheatbelt signalled commencement of training in the Certificate III in Agricultural Mechanical Technology from this outstanding venue. The facility greatly increases capacity to deliver this qualification as well as providing state of the art facilities for apprentices and industry partners. The end of the year saw completion of the much-anticipated Heavy Plant and Engineering Workshop at the Kalgoorlie Campus, ready for delivery in early 2024. This facility will service Heavy Plant, and Auto Electrical trades and will greatly enhance the College's capacity to train apprentices working in mining and the businesses that support the resources sector.

In 2023 the College completed purchase and installation of new equipment purchased as part of the Modern TAFE Equipment program. Students can now train on new Centre Lathes; automotive engines; hybrid vehicles and using the Unitrain Automotive Autotronics system. Students also benefitted from the generous support of several businesses who donated significant items of plant and equipment in Kalgoorlie, Geraldton and the Wheatbelt, enhancing the College's ability to deliver training that reflects real life industry experience.

The College also invested in a range of smaller scale projects to enhance learning environments at the Northam campus including expansion of the nursing delivery area; relocation and updating the aged care delivery area; creating a contemporary and welcoming space for delivery of general education courses and the opening of the Aboriginal Learning Centre.

Engagement with industry and community partners is essential to the delivery of relevant high-quality training that prepares graduates to be job ready from day one. The successful partnership between government, industry, and the College for the delivery of the Heavy Vehicle Driver Operations skillset continued in Perth and Geraldton in 2023.

The delivery of training for Aboriginal students is one of CR TAFE's key priorities. The College provides services ranging from student mentoring to nutrition programs and scholarships to support Aboriginal students' entry and successful participation in training. In 2023, 12.5% of students identified as Aboriginal or Torres Strait Islander Peoples. Training reached to some of the remotest areas of the regions with students at the Laverton Training Centre (LTC) completing nationally recognised or accredited training in areas as diverse as chainsaw training, tyre repair, chemical handling and first aid. From March 2022 to December 2023, 164 students completed training delivered by CR TAFE at the LTC. The College also completed the first phase of the Aboriginal Branding project in 2023. This initiative establishes a tangible connection with Aboriginal communities through the use of striking visual images created by local Aboriginal artists. The images are used on signage throughout all CR TAFE campuses, on publications, stationery and marketing materials and form a unifying visual link across all of our locations. The Aboriginal Advisory Group continued to provide the College with advice and support for the development of programs and services for Aboriginal students and guided the development of our Innovate stage Reconciliation Action Plan, which was endorsed by Reconciliation Australia and launched during celebrations for Reconciliation Week.

The Technology Enhanced Training (TET) project was further developed in 2023 with the purchase of online training products, equipment, and digital tools. A feature was the *VET Tech Roadshow*, a series of professional development sessions that showcased innovative flexible, learning products and environments delivered by the TET Leader to staff at all CR TAFE campuses as part of an ongoing process to upskill lecturers and other staff in how technology can enhance delivery and the student experience overall. An Artificial Intelligence (AI) working group was established to guide the College through the introduction of generative AI including Chat GTP. Effective and appropriate use of this exciting and challenging development in the use of technology will feature strongly in 2024.

2023 was also an important year for the organisation with Corporate Executive leading the Revitalisation Project, a college-wide initiative to transform the organisation's structure and work practices to support collaboration and improved outcomes. The project has been the catalyst for a number of initiatives that have seen staff work more closely together to achieve stronger outcomes for clients and the organisation. The new organisational structure will be the platform for more collaboration and stronger connection between staff working across the CR TAFE locations in 2024.

We continue to roll out the 2023-25 Strategic Plan which focusses on developing and expanding our capability to deliver training that will provide the skills required for a prosperous future for our regions. The Strategic Plan underpins decisions about future training directions, and it provides the framework to guide us through a period of growth and diversification to meet the needs of emerging and transforming industries in our regions. The four goals capture the College's strategic intent to meet the needs of our clients with quality contemporary training, and to be a high performing organisation. The goals are:

- Develop and support contemporary training.
- Have students at the centre of all that we do.
- Be a sustainable college capable of growth.
- Build a connected and cohesive college.

To underline the growth and development of the College in 2023, in September we were awarded the 2023 Large Training Provider of the Year at the WA Training Awards.

We acknowledge and thank our amazing staff who enable the delivery of high-quality training that unlocks the potential of our students. The training that our staff provides contributes to the success of regional businesses by ensuring the availability of the skilled, job ready graduates required for their workforce.

We also thank our industry and community partners for their support in providing input and advice to inform training directions, contextualising training through work-based learning including work placements and for providing access to industry-standard equipment. Your support is essential to our ability to provide skilled, work-ready graduates for the State's workforce.

We would also like to acknowledge the ongoing work of the four Regional Coordination Committees supported by the Department of Training and Workforce Development to progress the delivery of priority actions to increase skilled workers in our regions. We also value our relationship with the Regional Development Commissions, Chambers of Commerce and Industry, and our secondary school partners, all of whom we work with collaboratively to increase opportunities for regional Western Australians.

We thank our Governing Council members for their commitment, valued support, and oversight throughout 2023.

The availability of more fee free and low-cost training and the evident investment in TAFE training facilities and equipment will continue to grow enrolments in 2024. We look forward to a successful year of working collaboratively with our partners throughout the regions to ensure the needs of the local workforce, and the aspirations of individuals are met.



Christine Rafanelli
Acting Governing Council Chair
Central Regional TAFE



Joanne Payne
Managing Director
Central Regional TAFE

ABOUT US

AGENCY OVERVIEW 2023



10,368
Students



57.7% Male
42.0% Female
0.3% Non-binary



2023 WA's Large Training
Provider of the Year



Servicing four regions:
Nine campuses spanning 58% or 1.52 million km² of Western Australia: Northam, Kalgoorlie, Exmouth, Carnarvon, Merredin and Moora with three in Geraldton.



87.2%

Student satisfaction

OVER
190
QUALS

LOWER FEES
LOCAL SKILLS

594,398 student curriculum hours delivered to 4,170 students.

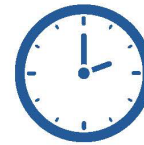
ACHIEVED

128%

of planned Apprenticeship and Traineeship training.

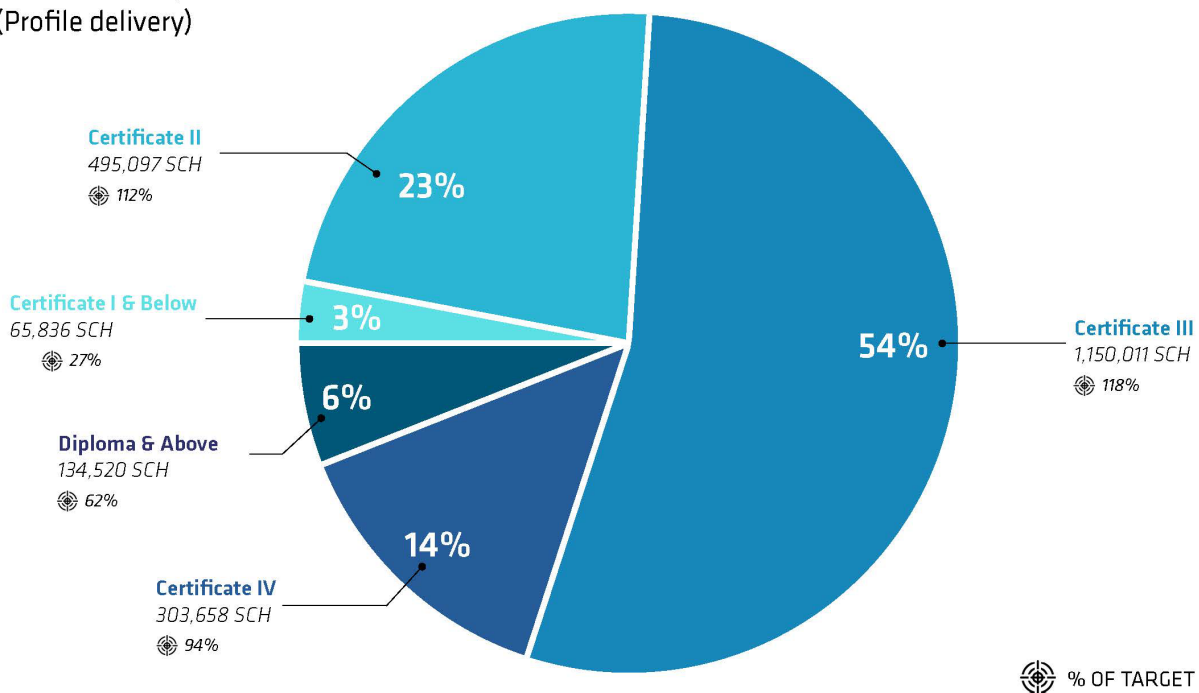


delivered to
2,570 students



529,668 student curriculum hours

DELIVERY AT QUALIFICATION LEVEL
(Profile delivery)



STRATEGIC PLAN 2023 – 2025



Central Regional TAFE

Strategic Plan
2023-2025



Unlocking Potential



The Strategic Plan 2023-2025 was developed through extensive consultation with the Governing Council, staff, students, industry, regional communities, Government agencies, secondary schools, community groups, and access and equity groups. The outcomes and key strategic initiatives from this consultation process were included in the plan.

The Strategic Plan was reviewed in October 2023 with the two previous success factors in Strategic Goal 4 being consolidated into one.

The Strategic Plan 2023 - 2025 has four Strategic Goals as its pillars, with each of the goals underpinned by success factors.

Strategic Goal 1: Develop and support contemporary training.

- Success Factor 1:
Training accurately meets industry and community's needs.
- Success Factor 2:
Training aligns with state priorities.

Strategic Goal 2: Have students at the centre of all that we do.

- Success Factor 1:
A seamless, consistent, and supported student journey.
- Success Factor 2:
Successful student outcome(s).

Strategic Goal 3: Be a sustainable college capable of growth.

- Success Factor 1:
CR TAFE is a safe and healthy workplace.
- Success Factor 2:
A strong organisational structure.
- Success Factor 3:
A financially sustainable college.
- Success Factor 4:
Business capability to support a contemporary training organisation.

Strategic Goal 4: Build a connected and cohesive college.

- Success Factor 1:
Operations are aligned to optimise efficiency and effectiveness.

OUR VISION

Unlocking potential through training for the skills and jobs of the future.

OUR PURPOSE

By providing contemporary, high quality training that is the key to meeting industry and community needs.

OUR VALUES

COLLABORATION

We work together as a team and communicate openly and honestly with each other. When one does well, we all do well.

INTEGRITY

We are genuine, honest, and apply high ethical standards.

INNOVATION

We have a “can do attitude” and seek solutions that are imaginative, championing flexible thinking and approaches.

RESPECT

We treat everyone fairly, valuing the difference between people, taking their preferences into consideration and acknowledging the rights of others.

COURAGE

We respond to challenges, take appropriate risk and accept responsibility for our actions. We are resilient and positive and show trust in each other.

OPERATIONAL STRUCTURE

Enabling Legislation

Central Regional TAFE is a Statutory Authority established through Western Australian legislation - section 35 of the *Vocational Education and Training Act 1996*.

Responsible Minister

Hon Simone McGurk, MLA

Minister for Training; Water; Youth from December 2022 to 8 December 2023.

Minister for Training and Workforce Development; Water; Industrial Relations from 8 December 2023.

Accountable Authorities

The Accountable Authority for Central Regional TAFE is the Governing Council. The Managing Director is the Chief Executive Officer who is supported by a Corporate Executive.

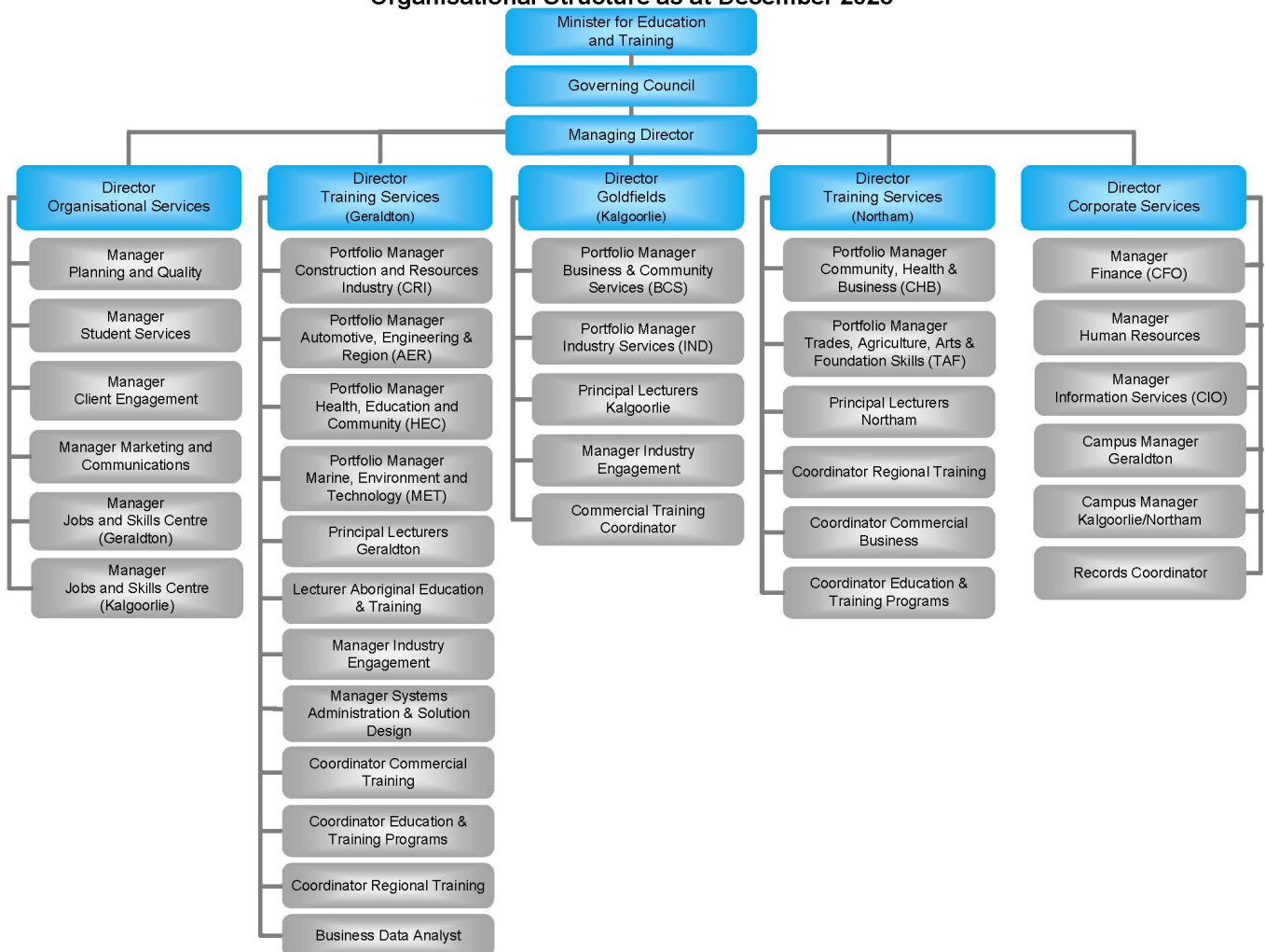
Organisational Structure

Central Regional TAFE is comprised of three Directorates:

- Corporate Services
- Organisational Services
- Training Services

The organisational chart below illustrates Central Regional TAFE’s directorates and subsequent functional areas in 2023.

Organisational Structure as at December 2023



Governing Council

The Governing Council has the highest level of decision making at Central Regional TAFE and oversees the organisation’s strategic operations and business affairs, in accordance with the *Vocational Education and Training Act 1996* – Section 42. The Council is provided advice by Corporate Executive, the Finance, Audit and Risk Management Committee and the Nominations Committee, which are sub-committees of the Governing Council.

Membership of the Governing Council is by ministerial appointment. Members are appointed for their expertise in industries and specialties, often gained in the private sector. As members of public sector boards and committees it is imperative the Governing Council members ensure that business decisions are made in the public’s best interest.

Mr Graeme Wilmot, Chair was on official leave of absence for 2023 and Mr Jamie Strickland retired at the end of tenure. Governing Council members as at 31 December 2023 were:



Christine Rafanelli
(Acting Chair)

Grad Cert
Management, BEd



Joanne Payne
Managing Director

Ex Officio member
by virtue of position



Anthony Evans
Chair Finance, Audit and Risk
Management Committee

B Bus, Dip Ed,
FCPA, FCIS, FGIA,
FAICD



Yvonne Messina JP

BArts, BEd,
Dip Bus (Legal),
GAICD



Rebecca Davidson

BA (Hons),
MSc (Econ),
GAICD



Jeffrey Gunningham

BSc (Hons),
Mechanical Engineering,
Grad Dip in Management,
MBA



Marcelle Watson

BASc (Hons)
Cert IV Training and Assessment



Jocelyn Carmichael

Dip of Business and Leadership
and Management,
Cert IV Training and Assessment



Shaneane Weldon

BAppSc - Aboriginal Community
Management and Development

Corporate Executive

Central Regional TAFE's Corporate Executive consists of the Managing Director and five Directors. Corporate Executive has overall responsibility for the day-to-day effective and efficient operations of the College.

Corporate Executive consisted of the following members as at 31 December 2023:



Joanne Payne, Managing Director

Based at the Geraldton campus and exercises the functions of a chief executive officer under the Public Sector Management Act 1994. The Managing Director contributes to the development and achievement of high-level strategic goals for the government. The Managing Director has overall responsibility for the effective and efficient running of Central Regional TAFE. This requires understanding of the policy objectives across the whole of government.



Tim McLachlan, Director Organisational Services

Based at the Northam campus and responsible for managing the College's organisational development through a range of strategic planning, quality assurance and performance management services. Provides a range of services that engage and support students, industry and the community.



Craig Jerrard, A/Director Corporate Services

Based at the Geraldton campus and responsible for managing the development and implementation of systems and processes that support the business and administrative environment of the College, ensuring the organisation fulfils its statutory requirements.



Delia Pascua-McGlew, Director Training Services Northam

Based at the Northam campus and responsible for managing the development and delivery of training and assessment programs designed to meet the needs of clients and workforce development of the Wheatbelt region.



Karen Watts, Director Training Services Geraldton

Based at the Geraldton campus and responsible for managing the development and delivery of training and assessment programs designed to meet the needs of clients and workforce development of the Midwest and Gascoyne regions.



Mitch Brennan, A/Director Goldfields

Based at the Kalgoorlie campus and responsible for managing the development and delivery of training and assessment programs designed to meet the needs of clients and workforce development of the Goldfields region.

Administered Legislation

The Minister for Training administers the *Vocational Education and Training Act 1996* (the Act).

Other Key Legislation

In the performance of its functions, Central Regional TAFE complies with the following relevant legislation:

State Legislation

- Auditor General Act 2006
- Building Act 2011
- Children and Community Services Amendment Bill 2021
- Civil Liability Act 2002
- Classification (Publications, Films and Computer Games) Enforcement Act 1996
- Commercial Tenancy (Retail Shops) Agreements Act 1985
- Corruption, Crime and Misconduct Act 2003
- Disability Services Act 1993
- Electoral Act 1907
- Equal Opportunity Act 1984
- Financial Management Act 2006
- Freedom of Information Act 1992
- Industrial Relations Act 1979
- Integrity (Lobbyists) Act 2016
- Interpretation Act 1984
- Legal Deposit Act 2012 (WA)
- Legal Deposit Regulations 2013 (WA)
- Minimum Conditions of Employment Act 1993
- Parliamentary Commissioner Act 1971
- Procurement Act 2020
- Public and Bank Holidays Act 1972
- Public Health Act 2016
- Public Interest Disclosure Act 2003
- Public Sector Management Act 1994
- Salaries and Allowances Act 1975
- School Education Act 1999
- State Records Act 2000
- State Superannuation Act 2000
- State Superannuation Act 2000
- Statutory Corporations (Liability of Directors) Act 1996
- Vocational Education and Training Act 1996
- Workers' Compensation and Injury Management Act 1981
- Work Health and Safety Act 2020
- Working with Children (Criminal Record Checking) Act 2004

Commonwealth Legislation

- A New Tax System (Goods and Services Tax) Act 1999
- Archive Act 1983
- Competition and Consumer Act 2010
- Copyright Act 1968
- Corporations Act 2001
- Disability Discrimination Act 1992
- Education Services for Overseas Students Act 2000
- Fair Work Act 2009
- Fringe Benefits Tax Act 1986
- National Vocational Education and Training Regulator Act 2011
- Higher Education Support Act 2003
- Privacy Act 1988
- Racial Discrimination Act 1975
- Sex Discrimination Act 1984
- Spam Act 2003
- Student Identifiers Act 2014
- Tertiary Education Quality and Standards Agency Act 2011
- VET Student Loans Act 2016
- Workplace Relations Act 1996

PERFORMANCE MANAGEMENT FRAMEWORK

Outcome Based Management Framework

Government goals are supported at agency level by specific planned outcomes. Agencies deliver services to achieve these outcomes, which ultimately contribute to meeting the higher-level government goals. The following illustrates the relationship between Central Regional TAFE's outcomes and the most appropriate government goal:

Government Goal	Desired Outcome	Central Regional TAFE Services (agency level)
WA Jobs Plan Diversifying the WA economy, creating local jobs for the future.	The provision of Vocational Education and Training services to meet the community and industry training needs.	<ul style="list-style-type: none"> • Deliver nationally recognised qualification training programs. • Provide apprenticeship and traineeship training. • Deliver flexible training in a variety of settings and provide a range of delivery modes. • Provide learning pathways that offer opportunities for achievement at higher AQF levels. • Provide Commercial training - customised training and short courses.

Changes to Outcome Based Management Framework

The CR TAFE Outcome Based Management Framework did not change during 2023.

Shared Responsibilities with Other Agencies

Central Regional TAFE receives an annual funding allocation from the State Government through a resource agreement (Delivery and Performance Agreement) with the Department of Training and Workforce Development. CR TAFE reports to the Department on outcomes under that agreement. Outcomes also align to the State Training and Government priorities.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

Training Delivery

Central Regional TAFE delivered a total of 2,206,268 Student Curriculum Hours (SCH) to over 10,300 students in the 2023 academic year.

SCH delivery includes both State Government subsidised training (profile funded training) and non-profile training, including domestic and international fee-for-service delivery, and Commonwealth Government funded activity.

State Government subsidised training saw 2,149,122 SCH delivery.

Training Priority

The tables below show the achievement of the College in terms of performance against original contract targets of SCH in the 2023 Delivery and Performance Agreement (DPA):

Training Priority	Target SCH	Actual SCH	%
Apprenticeship	274,720	342,809	124.78
Traineeship	85,423	119,774	140.21
Employment Based Training (EBT) Total	360,143	462,583	128.44
Pre-Apprenticeship	68,978	58,966	85.49
'Free in 23'	621,291	529,668	85.25
Lower Fees, Local Skills	618,611	594,398	96.01
Other Targeted Fee Relief	8,000	4,055	50.69
Priority Industry Qualifications	85,270	24,719	28.99
General Industry Training	180,661	175,057	96.90
Foundation Skills and General Education	257,046	293,006	113.99

Qualification Completions

Priority Areas	Benchmark	Actual	%
Certificate III and above	1,358	1,454	107.07
Aboriginal Certificate II and above	222	225	101.35
People with Disabilities Certificate II and above	115	144	125.22

Student Demographic Response Rates

Students are asked to answer two demographic questions:

- Are you of Aboriginal or Torres Strait Islander origin?
- Do you consider yourself to have a disability, impairment, or long-term condition?

The table below shows the response rate to these questions:

Demographic	Benchmark	Actual	%
Aboriginal Question	90%	94.39%	104.9
Disability Question	90%	95.86%	106.5

Actual Results versus Budget Targets

Summary of Financial Targets

Indicators	2023 Target	2023 Actual	Variation
Total cost of services (Source: Statement of Comprehensive Income)	66,572,687	73,934,687	7,362,000↑
Reason for Significant Variation:			
Additional expenditure between target and actual as a result of:			
<ul style="list-style-type: none"> - employee benefits expense due to project support initiatives, regional retention incentive allowance. - heavy haulage truck driver contract assessors at the Northam and Geraldton campuses. - additional costs for student materials, utilities, resources received free of charge, minor building enhancements. - Landgate asset revaluation decrement for land. - increase in workers compensation premium. 			
Net cost of services (Source: Statement of Comprehensive Income)	59,881,776	67,807,476	7,925,700↑
Reason for Significant Variation:			
Additional net cost of services between target and actual as a result of:			
<ul style="list-style-type: none"> - in addition to the Total cost of services variance, revenue has declined by \$564k, being: <ul style="list-style-type: none"> - less student revenue, offset by DTWD targeted fee relief, less ancillary trading (ie: marine fish sales). - less other revenue (ie: insurance recoveries). 			
Total equity (Source: Statement of Financial Position)	126,940,324	141,225,097	14,284,773↑
Reason for Significant Variation:			
Increase of total equity between target and actual as a result of:			
<ul style="list-style-type: none"> - cash held for projects to be carried into subsequent year. - Landgate's net asset revaluation increment of buildings. - Kalgoorlie trade training centre and other asset investment in property, plant and equipment. 			
Net increase/(decrease) in cash held (Source: Statement of Cash Flows)	(806,652)	3,615,499	4,422,151↑
Reason for Significant Variation:			
Net increase in cash held between target and actual as a result of:			
<ul style="list-style-type: none"> - combination of unspent funds resulting from a shortfall in achieved student curriculum hours (SCH); needed for refund to Department of Training and Workforce Development. - unspent project cash grant funding; to be carried into subsequent year. 			

Further details are provided in the Financial Statements commencing on [page 46](#)

Summary of Key Performance Indicators

Key Effectiveness Indicators	2023 Target	2023 Actual	Variation
Student Satisfaction			
Overall Student Satisfaction (Source: WA Student Satisfaction Survey)	93.5%	87.2%	6.3% ↓
Reason for Significant Variation: Although the actual result for the student satisfaction rate did not meet the target, it was a 2.9% increase to that achieved in 2022.			
Graduate Achievement Rate			
Achieved main reason for doing course. Overall quality of training. (Source: Student Outcomes Survey NCVET)	91.0%	90.9%	0.1% ↓
	N/A	92.2%	
Reason for Significant Variation: No significant variation.			
Graduate Destination Rate			
Employed	80.0%	84.5%	4.5% ↑
Unemployed	N/A	7.7%	
Not in Labour Force	N/A	7.6%	
(Source: Student Outcomes Survey NCVET)			
Reason for Significant Variation: No significant variation.			
Achievement of Profile Delivery			
% of Profile Achieved	2,200,000 SCH	2,149,122 SCH	50,878 SCH ↓

During 2023 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2023 was 2,300,000 SCH. The percentage achieved against this revised target was 93.44%.

Reason for Significant Variation:

Central Regional TAFE performed strongly against original 2023 planning targets, finishing the year with a small shortfall of 50,878 SCH. The shortfall was mainly in some priority area delivery where there had been substantial planned targets. Of note, the take up of pre-apprenticeship qualifications was lower than planned, which may have been indicative of employers taking on increased apprentices to address their workforce needs. Projected enrolment completions slowed in the final quarter of the year which also impacted the final achievement across the College. The College will review processes with a view to making improvements in 2024 where required.

Further details are provided in the Key Performance Indicators commencing on [page 79](#).

Achievement against Strategic Directions

In 2023, Central Regional TAFE reviewed the strategic goals in the College's Strategic Plan to focus on State Government priorities for training and workforce development as the WA economy once again experienced growth and critical worker shortages throughout the State. The following examples highlight achievements in accordance with the Strategic Plan 2023 – 2025, and in conjunction with relevant government and training sector plans. These include the *WA Recovery Plan*, recommendations from the *Review of Skills, Training and Workforce Development*, and the *State Training Board, Strategic Plan*.

Develop and support contemporary training

- CR TAFE successfully implemented the Free in '23 initiative in 2023, providing training to meet the identified industry demand for skilled workers throughout the State. The delivery of skill sets and full qualifications provided essential training and skills development to workers requiring entry level skills or upskilling to meet the growing demand for workers in our vibrant WA economy. The fee reduced or fee-free status of these skill sets for eligible students enable participation and access to essential training for people throughout the region. The implementation particularly of the Free in '23 initiative evidenced some considerable demand for both the skillset and qualification offerings.
- The College continued to offer an increased number of qualifications and skill sets supported through both the *Lower Fees Local Skills* and *Free in '23* initiative. These initiatives have continued to provide significantly discounted and/or entirely free offerings for students and fee caps for eligible students including young people, jobseekers, and concession holders. The further and stronger uptake of these offerings in 2023 has been evident and will continue to remain a focus in 2024 as a key strategy to encourage Western Australians to gain the necessary skills to meet the workforce demands of WA's businesses.
- In line with state priorities for training and local workforce skills demand, CR TAFE continued to deliver a high proportion of hours in Health (Nursing, Preparation for Health and Nursing, Mental Health and Allied Health), and Individual Support (Aged Care and Disability Care). Further, the *Free in '23* offerings saw considerable enrolments throughout 2023 in industry areas of Maritime Operations, Civil Construction, Heavy Vehicle Driving Operations and particularly in the Work Health and Safety (WHS) area. This is reflective of the workforce requirements of these industries and with respect to the WHS the legislative changes in this area.
- The funding secured by the College in 2021 through the *Commonwealth Cyber Security Skills Partnership Innovation Fund* to develop regional capacity in this growing skills demand area was progressed in 2023 with a pilot group of students, however the uptake was lower than expected. The opportunity to promote and highlight this industry area of significant demand enabled many discussions to occur that CR TAFE may not otherwise be able to be involved with. We are continuing to promote cybersecurity as an offering across all major locations. At our Kalgoorlie and Northam campuses we are seeking to increase offerings in the lower-level Information Technology certificates in the first instance and then provide a pathway into the cybersecurity offerings at a higher level to build interest. The Geraldton campus is continuing to offer Cybersecurity through the Certificate IV in Information Technology with evident continued interest.

- Throughout 2023 the College maintained the position of a Technology Enabled Training Leader. The role serves to directly support lecturers and progress the Blended Delivery Strategy and has ensured the full realisation in 2023 of the Technology Enhanced Training (TET) project, which provided increased access to equipment, digital tools and technology enabled learning environments. The opportunities provided to both staff and students alike as a result of this project have been immeasurable in respect to the growth we have seen in the use of this technology.

Have students at the centre of all that we do

- Employment Based Training (apprenticeships and traineeships) remains a core training responsibility for CR TAFE with a range of apprentice qualifications delivered at five of CR TAFE's campuses across the region. In 2023, apprenticeship and traineeship enrolments built further upon growth already evidenced in 2022 and is in line with strong apprentice and trainee numbers across the State.

The demand for skilled workers, the availability of a range of financial support for both employers to take on apprentices and for the apprentices themselves to encourage completions, and the transitioning of many of the apprentice programs offered at CR TAFE have contributed to the increase in apprentice numbers. Trades areas such as heavy duty automotive, electrical trades, construction and metal fabrication have seen some considerable increases in apprentice numbers in 2023 and this appears likely to continue in 2024.

The College continues to consult with employers to improve and streamline apprentice management processes and to utilise more on the job opportunities to collect assessment evidence. The apprentice portal piloted in the early part of 2023 was formally rolled out to employers throughout the year and has provided greater accessibility and overview of the status of the training contract for any given apprentice at a point in time for the apprentice, employer and the TAFE providing much greater transparency for all stakeholders.

- The refurbishment of the MasterClass training vessel that began later in 2022 was finalised in May 2023 and has provided the College with an outstanding training resource that has greatly enhanced the quality of Marine training for our students.
- Delivery of training for Aboriginal students remains a key focus area of CR TAFE's training and in 2023 programs. Strong participation by Aboriginal students in training in Civil Construction, Conservation and Ecosystem Management, Construction, and the Resources Sector is leading to qualifications and skills development in industry areas with very good employment opportunities. The Yamatji Southern Regional Corporation Sea Ranger program that is being offered over a two-year period in partnership with CR TAFE commenced in 2023 with some great success for the group and the Aboriginal community.
- We also identified more engagement by Aboriginal participants in the Driving Operations skill set as opportunities became available in the various regional locations. We anticipate this growing further with the arrival of a new truck early in 2024. Aboriginal Ranger programs in several locations are also leading to strong employment outcomes.
- The College has also continued to provide a wide range of student support services including specialised Aboriginal Support positions, student mentoring, designated places in identified programs, nutrition programs and scholarships to encourage retention and successful outcomes for Aboriginal students.

- In 2023, we have continued to identify further advances in the utilisation of the Student Management System (SMS) and sought to review the current state of the student experience related to processes and systems and developed a strategic digital roadmap. This combined with the fine tuning of the newly formulated Student Business Systems branch, which going forward will serve as a key driver to enable efficient and improved customer service in respect to enrolling and resulting and improving the entire student journey and experience.

Be a sustainable college capable of growth

- CR TAFE continued to take a lead role in the Midwest, Goldfields, Wheatbelt and the newly established Gascoyne Regional Coordinating Committees held throughout 2023. These were established following the Regional Skills Summits in these locations in the second half of 2021. Priorities for these respective committees will continue into 2024 and new priorities will be established as required by the Committees for each location to start 2024.
- Partnerships with key employers including BHP, Iluka and Northern Star have contributed to an increase in the number of traineeships being delivered by CR TAFE particularly related to the resources sector and this will continue in 2024.
- The delivery of Certificate III in Agricultural Mechanical Technology and Certification III in Automotive Sales in partnership with AFGRI at Moora campus has continued to expand throughout 2023. This has provided a strong training model that will be used for Muresk delivery in 2024. It is anticipated that in 2024 the College will have a sound number of new apprentices coming from a variety of dealerships across the state to undertake the programs using the recently completed new Muresk facilities.
- Throughout 2023, the College continued to deliver programs for Aboriginal Rangers in the Midwest/Gascoyne region. The Malgana Ranger program, which is being delivered in partnership with the Malgana Aboriginal Corporation, has been well established in Shark Bay and continued to be successful throughout the year. The program offered Certificate I in Tourism (Australian Indigenous Culture) and Certificate II in Conservation and Ecosystem Management. This arrangement will continue in 2024, delivering Certificate III in Conservation and Ecosystem Management. Additionally, the Sea Ranger program, which is being delivered in partnership with the Yamatji Southern Regional Corporation, offered several different qualifications to the Sea Rangers, including Certificate I and II in Leadership and the Coxswains Grade 2.
- In 2023 the College in partnership with Yamatji Southern Regional Corporation commenced 12 trainees in an Aboriginal Sea Ranger program. This program will continue into 2024.
- The Managers Industry Engagement continue to establish links with a number of businesses and organisations across the region and to be CR TAFE's first point of contact in the industry engagement model. These Managers also provide the College valuable information for current and emerging industries in the regions and ensure we strategically position ourselves to provide training programs that meet the needs of our community.
- The College continued in 2023 to partner with Driver Risk Management (DRM) to deliver and assess the new and more streamlined Heavy Vehicle Driving Operations (HVDO) skill set, with additional components including the forklift license and practice hours in a truck to support participants to achieve their Heavy Rigid (HR) or Multi-combination (MC) licenses. The program continues to be a success and aims to address a critical shortage of qualified and experienced truck drivers, as identified by the industry in WA. The

training is supported by a major contribution from the State Government, with key involvement from industry through the Western Roads Federation and the Transport Workers Union. The program was further supported as a Free in '23 skill set, seeing strong enrolment numbers for the Perth based delivery and the commencement of regional delivery at Geraldton. The College will continue to deliver this training to a range of clients in 2024 with offerings out of the Wheatbelt, Gascoyne and Goldfield regions also planned.

- In 2023 the College continued to be the preferred RTO for the Laverton Training Centre (LTC), delivering quality training to local people. CR TAFE was integral to the establishment of the training centre in collaboration with Australian Potash Limited and other partners who have now established a not-for-profit organisation overseeing the LTC. The training aligns with the needs of local employers and the community and is culturally appropriate. The training offered aligns with two major employment pathways of Aboriginal Ranger work or Transports and Logistics and Machine operations. Students took part in a range of training opportunities, including vehicle servicing, four-wheel driving and firearms training. The program continues to be a success and aims to address demand for skilled workers in the regions and, importantly, increase opportunities for the local Aboriginal community.
- The new policy directions implemented in 2022 for VETDSS programs allowing Year 10's to access a Certificate II offering and Year 11 and 12's to access either a second qualification or a skill set, have proved very popular throughout 2023. CR TAFE has evidenced significant growth in uptake due to this initiative. This policy change is expected to significantly increase access to VET for many regional secondary students, whose offerings would otherwise be limited.
- The College enrolled a significant number of students in the Certificate IV in Preparation for Health and Nursing Studies, which provides a pathway to further study in a range of areas including university entry and preparation for potential entry into the Diploma of Enrolled Nursing.
- The continued success of the Year 9 Career Taster Program (CTP) across CR TAFE continued in 2023. The purpose of this program is to identify ways to inspire secondary school students about potential career options and pathways before moving into course selections in their upper secondary years. There was an increase in industry participation in 2023, with representation from a variety of sectors across CR TAFE's footprint. The program has enabled CR TAFE to deepen relationships with local schools and will continue in 2024.
- CR TAFE is a member of the following networks:
 - TAFE Directors Australia
 - Chamber of Minerals and Energy
 - Institute of Public Administration WA
 - Regional Chambers of Commerce
 - Regional Coordinating Committees (Midwest, Wheatbelt, Goldfields).
 - Master Plumbers and Gasfitters Association of WA

Build a connected and cohesive college

- The focus placed in 2022 on setting up appropriate support positions and structures to prepare for the RTO Renewal Audit set CR TAFE up for success, with our application for re-registration awarded for the next seven years. There were a significant number of Training Package transitions in 2022 and throughout 2023 that required a structured approach across the College to ensure a smooth transition. Conducting internal audits across high-risk qualifications and skill sets in preparation of the audit also provided opportunity for continuous improvement of our practices across the three major locations and regional areas.
- Lecturer participation in the College Lecturers Industry Placement (CLIP) program continued to grow across various industry areas. This program provides lecturers with the opportunity to return to industry to maintain current industry experience and strengthen industry connections. This program will continue in 2024 with a continued focus on increasing lecturer participation in the program.
- Online Professional Development for staff continues in the areas of Accountable and Ethical Decision Making, WHS, Records Management, Information Management Security, Public Sector, Human resources and Cultural Awareness. New modules were added in 2023 with respect to Mandatory Reporting and Managing Interests.
- The Professional Development (PD) Program was conducted in late January 2023 over the course of a week for lecturing staff, which included both online and face to face sessions. The focus for the Lecturing PD program for 2023 was preparation for the Re-registration Audit with a theme of 'Renewal Ready? Let's do it!'. Throughout August and September 2023 non-teaching staff also participated in professional development sessions.
- Organisational values are promoted, and the College recognises three (3) outstanding staff as "Values Champions" annually.



Other activities in 2023

Central Regional TAFE recognised as Western Australia's Large Training Provider of the Year

Central Regional TAFE was announced as the WA Large Training Provider of the Year 2023 as part of this year's WA Training Awards. CR TAFE Managing Director Joanne Payne accepted the accolade at the presentation ceremony held in Perth on Thursday 14 September 2023.

CR TAFE faced fierce competition from other large vocational and educational training providers across WA during the competition process, but it was our dedication to providing local, distinctive courses through strong industry partnerships that set us apart.

Ms Payne said CR TAFE has a strong commitment to providing the next generation of industry leaders with the best training and development possible.

"The core relationships our staff have maintained with local industries - over an area larger than the Northern Territory - continue to serve the college and our students, as they excel in their training and beyond," ...

"I would like to thank our staff, who are always showing their commitment, capability, and dedication to this organisation," she said.



Hon Simone McGurk MLA, Joanne Payne and Jeffrey Gunningham

Upgrades to the Master Class training vessel

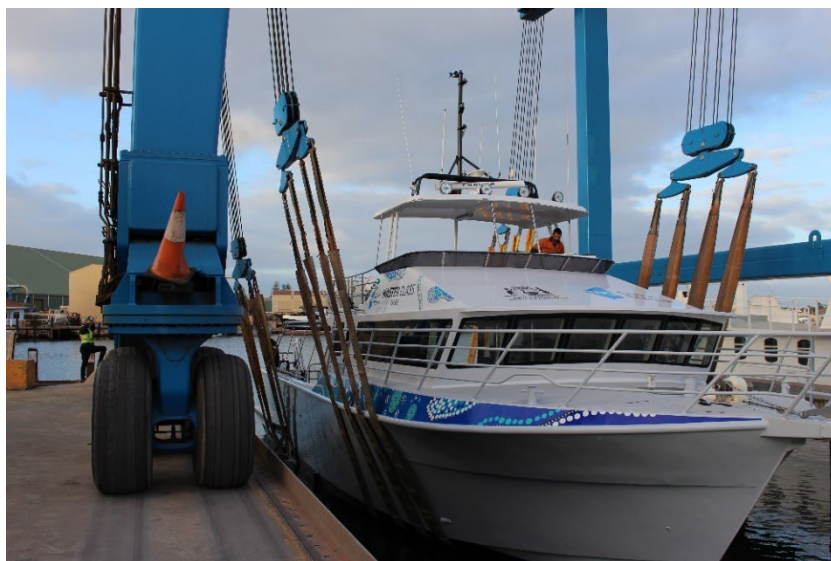
The State Government's \$2 million refurbishment of Central Regional TAFE's Master Class maritime training vessel were completed.

Our floating classroom is now ready to continue its important role of providing local CR TAFE students with a first-class industry-standard learning environment.

Local boat builder Dongara Marine completed a major overhaul of the vessel including new engines, gear boxes, hydraulic system, electrics, air-conditioning, and navigational systems.

The Master Class is used to deliver maritime-related training through CR TAFE's Batavia Coast Maritime Institute, including in fishing boat operations, boating services and marine engine driving.

The vessel also supports on-water activities for components of other training programs including aquaculture, tourism, and coastal conservation and ecosystem management.



Master Class relaunches after major works conducted by Dongara Marine

New Facilities opened in Muresk

Muresk Institute's new Agriculture Machinery Training Centre was officially opened on 15 September 2023 as part of the State Government's \$10.3 million expansion of Muresk Institute.

The new specialist training facility includes workshops, classrooms, information technology laboratories and student facilities designed to ensure students, who represent the current and future agriculture workforce, are learning in an industry-standard environment.

Apprentices studying the Certificate III in Agricultural Mechanical Technology through Central Regional TAFE were the first cohort to begin using the new training facilities.

In partnership with Central Regional TAFE, Muresk has worked closely with industry in developing the apprenticeships, to meet demand for skilled technicians and mechanics.



Premier Roger Cook MLA tries out new training simulators at Muresk Institute

From CR TAFE Trainee of the Year to WA National Finalist

CR TAFE Trainee of the Year for 2022 Hannah Morrison went on to be selected as WA Trainee of the Year for 2023 and represented CR TAFE and WA at the National finals in November 2023.



When being away from home at university was not working out for her, Hannah looked to her local TAFE to be close to home. While at school, she had been deeply affected by a trip to the Philippines where she had witnessed how different the lives of young people were and it inspired her to pursue her a new career path.

Following her passion for working with children and advocating for children's rights, she applied for a three-month trial at Toodyay Early Learning Centre and after only four days in the role was offered a full-time traineeship.

Hannah now enjoys presenting at the TAFE where she once studied, to inspire future educators to the sector.

Brisbane Truck Show

Kalgoorlie based apprentices represented CR TAFE at the Brisbane Truck Show in the National Apprentice Challenge.

In a fiercely competitive competition only 6 teams from around Australia made it to the finals and our students were the first to represent a WA TAFE College in this national competition.



Certificate III Heavy Commercial Vehicle Apprentices, Nathan Kaker and Caleb Todd were tasked with finding as many faults as possible and recommending the correct parts and works needed to resolve the faults they diagnosed.

Our team made it through to finals taking home third place overall.

Nathan Kaker and Caleb Todd at the Brisbane Truck Show 2023

John Deere Trainee of the Year for Australia and New Zealand

CR TAFE student and second year AFGRI Equipment Australia Automotive Sales Trainee, Poppy Blohm, was named the John Deere 2023 Trainee of the Year for Australia and New Zealand.

AFGRI announced Poppy's moment of triumph and described how her unwavering dedication to her role and passion for providing innovative machinery solutions for her customers had placed her in a league of her own.



Major Events

This year CR TAFE stepped up our community engagement and campus activation with some amazing events. As part of the Shore Leave Festival in Geraldton celebrity chef Matt Moran visited our training facilities, met with students, and took part in a sold-out community Q&A and Morning tea supplied by our Hospitality students.

With over 120 people attending including Minister for Education and Training, Hon Simone McGurk MLA.



Hon Simone McGurk MLA, Matt Moran and Joanne Payne and CR TAFE Hospitality Students.

CR TAFE made a big splash at the Dowerin Field Days, with a huge 120 m² exhibition space. With excellent collaboration and hard work from Northam team members we were able to showcase wide variety of courses and experiences for potential students and the general public.



Northam Nursing students providing free health checks at Dowerin Field Day.



Aboriginal Training

In 2023 the College received Reconciliation Australia endorsement of the 2023-2025 Innovate Reconciliation Action Plan (RAP). The Plan is being monitored by the RAP working group who meet regularly and report on progress of the RAP.

The Aboriginal Training Plan 2024-2025 has been re-developed and will replace the Aboriginal Organisational Development Plan. This plan aligns closely with, and builds on, the Innovate RAP. Two primary goals of improving staff and student outcomes are described in the plan:

Goal 1. Improve Aboriginal and Torres Strait Islander student journey and experience including program development, delivery and assessment design; enrolments; support mechanisms; completions and opportunities.

Goal 2. Improve employment outcomes by increasing Aboriginal and Torres Strait Islander recruitment, retention and professional development.

Summary of key activities that the College undertook in 2023:

- A total of 1,335 students enrolled at CR TAFE who identified as Aboriginal and/or Torres Strait Islander, accounting for 11.9% of total College enrolments.
- Twenty one scholarships were offered to Aboriginal Students.
- The Marketing and Branding strategy to incorporate Aboriginal artwork to the College campuses was further implemented through hats, additional campus signage, and Job Description Forms.
- Three major student awards were won by Aboriginal students.
- Tutors, mentors, and Aboriginal support staff were provided on all main campuses.
- The Aboriginal Advisory Group continued to meet throughout 2023.
- The partnership with Yamaji Southern Regional Council continued with the delivery of the Aboriginal Sea Ranger program.
- The WA Government's Aboriginal Procurement Policy was used to engage with Aboriginal businesses.
- National Reconciliation Week was acknowledged across our four regions during May, with the theme 'Be a Voice for Generations'. Lunchtime staff and student PD sessions were held at the various campuses and a series of daily emails focusing on the history of Reconciliation were sent to all staff.
- NAIDOC Week was jointly celebrated in September across our four regions with activities planned on each main campus. The theme for NAIDOC in 2023 was 'For our Elders'.
- A calendar of Aboriginal Cultural events was developed.
- Information sessions on engaging with Aboriginal students were held with staff and facilitated by the College's Aboriginal Training Services staff.
- The Aboriginal Healthy Tucker program supported students with meal vouchers for healthy options at the College canteen.
- Conducted the designated placement program to encourage Aboriginal student participation.

- The Geraldton based Aboriginal Training Champions Club continued, with six non-Aboriginal staff members inducted to the Club.
- Continued the Aboriginal Tutorial and Mentoring Assistance Program (ATMAP), which offers homework, tutoring and mentoring support to Aboriginal students.

Disability Access and Inclusion Plan Outcomes

Central Regional TAFE (CR TAFE) continues to demonstrate a strong customer focus on delivery and assessment to students with disability. The College continues its commitment to creating a space that is accessible, supportive, and responsive to the students and staff of CR TAFE.

The Student Services team is responsible for supporting all students and are complemented by Access and Equity Officers who offer dedicated assistance to our disability cohort in person on-campus during their student journey. This support is extended through external interactions with clients, family members or their agency representatives.

Our commitment is reflected in the policies, procedures and through CR TAFE's corporate values which drive our organisation. We identify and implement appropriate strategies which allow accessibility to our products and services within our college.

Students were supported whilst studying but not restricted to training issues and included support and assistance with personal issues that impacted on their studies. The COVID pandemic did change the way clients accessed training and some support agencies' availability has been restricted by their business rules. CR TAFE's ongoing flexibility and availability ensured seamless assistance was prioritised in the ever-changing learning environment.

Industry engagement continued to be a strong focus of the College. We liaised and shared information with our stakeholders, sought and provided feedback, communicated current and relevant changes, trends and opportunities.

We continued to be a point of contact for students, families and carers, disability service agencies, disability employment providers and community organisations, discussing options and available support.

1 **People with disability have the same opportunities as other people to access the services of, and any events organised by Central Regional TAFE**

- The College is progressing implementation of a new Accessibility Learning Support system (ALS) that works in conjunction with the Student Management System. This will allow CR TAFE to provide specific support to individual students with disability. A learning support plan can be generated using this new process. Staff will be upskilled to operate the ALS.
- International Day of People with Disability continues to be a centrepiece of celebration at CR TAFE's main campuses.
 - The College continued to put students first and whilst the gazetted day for this event was Sunday 3 December 2023, CR TAFE conducted this event on Thursday 16 November on our three major campuses, to ensure inclusivity of our students. We are investigating moving the event celebrations to an earlier part of the academic year to involve (and educate) more students.
 - Our three main campuses at Geraldton, Kalgoorlie and Northam conducted lunchtime events which involved staff, students, agencies and community members. Students from Community Services assisted with organisation of

the event and activities, catering was provided and served by Hospitality students. Geraldton's Stepping Stones class actively participated in a Karaoke activity.

- CR TAFE provides referrals to the Student Assistance Program (PeopleSense), which is an initially free, confidential counselling service. The service can be used for personal or study related issues that may be impacting on a student's wellbeing.
- CR TAFE continues to work collaboratively with internal and external partners to conduct events including WA Mental Health week forums and Passport to Employment.
- Students with disability were provided with suitable support to participate in mainstream, customised and participation programs that are provided at CR TAFE.
- Career advice and employment strategies (through the Jobs and Skills Centre) are provided to students with disability prior to and throughout their training and educational journey.
- CR TAFE are an active participant of local interagency meetings and utilise the expertise and skills of other agencies and community groups to jointly support students with disability. Reciprocal referrals may eventuate as a result of these interactions.
- CR TAFE utilise the enrolment process to identify needs and potential support requirements of students to ensure their transition into training and it is acknowledged that appropriate mechanisms are put in place to assist.

2 **People with disability have the same opportunities as other people to access the buildings and other facilities of Central Regional TAFE**

- The College purchased furniture to cater for specific student and visitor needs (for example ergonomic sit/stand desks).
- The College provides safe, quiet and easily accessible areas away from classrooms.
- The Jobs and Skills Centres and College support areas are centrally located on all main campuses and accessible to people with disability, ensuring privacy and confidentiality if required.
- The College follows legislation that provides campus access to people with disability. CR TAFE have relevant staff who investigate and ensure compliance. An Occupational Safety and Health Committee addresses issues raised.

3 **People with disability receive information from Central Regional TAFE in a format that will enable them to access the information as readily as other people are able to access it.**

- CR TAFE attend interagency meetings, actively participate and contribute to local community events and ensure information is provided to industry partners and disability agencies for dissemination and discussion with clients.
- Clients accessing CR TAFE products and services have the opportunity to provide comment regarding their interactions with all aspects of our organisation.
- CR TAFE conduct student in-class inductions across our main campuses promoting information and services (reference to Feedback options) relevant to

our various cohorts including people with disability. This strategy has been extremely successful in providing a first point of contact and as a result, the Student Services team members (including Access & Equity Officers) have been sought out by students wishing to provide feedback.

- CR TAFE's website and social media modes are modes students/clients have accessed to provide comments. The Disability Access and Inclusion Plan is also available on the website or hard copy if requested.
- Information is available to clients in alternative formats upon request, including digital, audio, large print, etc.

4 People with disability receive the same level and quality of service from staff of Central Regional TAFE as other people receive from the staff of Central Regional TAFE

- College staff offer support to all potential and enrolled students by providing course information, meeting with lecturing staff and/or Student Services staff (which many include class support requests), assistance with enrolling, course repayment options and campus familiarisation.
- CR TAFE is refining the way we offer enrolments to be more client focused. Students can progress their enrolments on-line or face-face. Students needs can be ascertained at that point and a follow up contact arranged if required.
- CR TAFE continue to work closely with relevant industry stakeholders, disability organisations and people with disability assisting College staff to stay informed of current trends relating to accessibility and inclusion. Student Services and Jobs and Skills Centre staff are members of local committees and working groups.

5 People with disability have the same opportunities as other people to make complaints to Central Regional TAFE

- Information on the feedback process is visible and accessible and includes how to lodge a complaint. This information is provided as part of the course Pre-Enrolment Pack, Student Induction program and available on CR TAFE's website. Feedback stations are also available on campuses for students to submit continuous improvement suggestions and/or complaints which may be submitted anonymously.
- The Student Services team members and other College staff are available to assist students with the complaints process and provide the necessary 'pastoral' support that is occasionally required.
- CR TAFE ensures staff receiving and managing complaints have a sound knowledge of social sensitivity principles and feedback is viewed in a compassionate and flexible manner, including responses.

6 People with disability have the same opportunities as other people to participate in any public consultation by Central Regional TAFE

- CR TAFE continue to maintain strong partnerships with local service providers and stakeholders. These business relationships continue to create open, transparent, relevant and honest communication between those who advocate for people with disability.
- The College actively encourages people with disability to provide feedback and participate in the consultation processes. This includes presentations and communications with interagency members, schools, family and disability and

community organisations. A variety of strategies to provide feedback include verbal, hardcopy and online is available.

- CR TAFE conducts on-campus forums which include students, staff and community members, allowing easier access and opportunity to participate in public consultation. These interactions and feedback assist the College’s decision making on such things as training, campus layout, equipment and resources.

7 People with disability have the same opportunities as other people to obtain and maintain employment with Central Regional TAFE

- CR TAFE encourages people with disability to apply for employment by removing barriers to engagement.
- CR TAFE make necessary modifications which may include building and facilities, ergonomic furniture and software in order to accommodate staff.
- The College provides relevant and current training and Professional Development for all staff. College Access & Equity staff and Human Resources are available to discuss referral, support and guidance relevant to employees of CR TAFE.



AWARDS AND RECOGNITIONS

Student Awards

Central Regional TAFE Major Awards

At Central Regional TAFE we celebrate the success of our students and their educational journey. Excellence is rewarded in a series of Major Awards events at major Campuses and Graduation Events in regional areas.

In 2023 we saw a return to large, face to face events with students, families and staff recognising the effort required to go above and beyond the norm.

Midwest Region

Vocational Student of the Year

Charley Parker, Diploma of Early Childhood Education and Care

Apprentice of the Year

Cooper Bullin, Certificate III in Heavy Vehicle Mechanical

Trainee of the Year

Kezley Prosser, Certificate II in Surface Extraction Operations

Aboriginal Student of the Year

Kayley (Stellisha) Woodley, Certificate III in Hairdressing

Wheatbelt Region

Vocational Student of the Year

Namita Thakur, Certificate IV in Community Services

Apprentice of the Year

James Clarkson, Certificate III in Agricultural Mechanical Technology

Trainee of the Year

Hannah Morrison, Certificate III in Early Childhood Education and Care

Aboriginal Student of the Year

Shayna Campbell, Certificate IV in Community Services

Goldfields Region

Vocational Student of the Year

Jasmine Bailey, Certificate III in Early Childhood Education and Care

Apprentice of the Year

Hayley Noppers, Certificate III in Hairdressing

Trainee of the Year

Genevieve Loving, Certificate IV in Business

Aboriginal Student of the Year

Marisa Tullock, Certificate IV in Mental Health

Gascoyne Region

Carnarvon

Vocational Student of the Year

Janet Paterson, Certificate III in Tourism

Aboriginal Student of the Year

Shandelle Kelly, Certificate III in Individual Support (Ageing)

Outstanding Achievement Award

Lorraine Coleman, Certificate III in Individual Support (Ageing)

Outstanding Achievement Group Award

Gordon Bell, Gordon Hamlett, Leonard Angus, Weylin Dickerson, Simon Brown
Certificate II in Construction.

Secondary School Student Award

Charlie Munro, Certificate II in Rural Operations



CR TAFE Lecturer and 2023 Carnarvon Graduation Awards MC Annie van Blommestein.

Exmouth

Best Overall Performance by a CR TAFE Exmouth Student

Jane Iliffe, Certificate IV in Business

Best Overall Performance by a Maritime Exmouth Student

Theodore Campbell, Certificate III in Maritime Operations (Master up to 24 metres Near Coastal)

Best Overall Performance by an Exmouth Secondary Student

Michael Brooks, Certificate III in Tourism

Most Dedicated Exmouth CR TAFE Student

Rebecca Carter, Certificate III in Individual Support

Central Regional VETDSS Midwest and Gascoyne Awards

Aboriginal Vocational Education and Training Student of the Year

Nevaeh Bell – Champion Bay Senior High School

Higher Vocational Studies Student of the Year

Adelle Lang – Home Education

Trade Based Training Student of the Year

James Browne – Champion Bay Senior High School

Certificate II Vocational Studies Student of the Year

Kalirra Tesling – Champion Bay Senior High School

VETDSS Student of the Year

Chelsea Routledge – Champion Bay Senior High School

Staff Awards

Central Regional TAFE values a highly skilled workforce and proudly recognises outstanding staff achievements through our recognition program.

We celebrate individuals who demonstrate exceptional contributions to CR TAFE's strategic plan and values. Award criteria align closely with our principles.

Winners receive a monetary allocation for professional development, acknowledged formally during CR TAFE's Professional Development Week.

Lecturing Excellence

Casey McCagh, Lecturer Business

Rising Star Lecturer (Midwest/Gascoyne)

Emma Fletcher, Lecturer Animal Care (Geraldton)

Rising Star Lecturer (Goldfields)

Bradley Jones, Lecturer Automotive Electrical (Kalgoorlie)

Values Champion (Midwest/Gascoyne)

Sadie Rafanelli, Human Resources and WHS Consultant (Geraldton)

Values Champion (Wheatbelt)

Danni Grundy, Lecturer, Early Childhood Education and Care (Northam)

Values Champion (Goldfields)

Daena Carruth, Acting Portfolio Manager Industry Services (Kalgoorlie)

SIGNIFICANT ISSUES IMPACTING THE AGENCY

CURRENT AND EMERGING ISSUES AND TRENDS

Staff Attraction and Retention

In 2023 CR TAFE has experienced some continuing issues with recruitment and retention of staff in some areas, like those experienced by other regional employers. At times throughout 2023 recruitment and retention of lecturers was challenging in areas such as heavy automotive, heavy plant, agricultural machinery, electrical, metal fabrication, cybersecurity, nursing, and some other health-related areas, though this was much improved by comparison with 2022. We anticipate the challenges are likely to continue in some areas with employers looking for new ways to attract and retain staff across some of the more critical skill shortage areas. Despite the challenges, CR TAFE was able to ensure students could progress with planned training with little or no disruption.

The temporary regional Attraction and Retention Incentive (ARI) available to lecturers in the Goldfields assisted in recruitment and retention in this location. A survey will be conducted in 2024 to ascertain lecturers' perception of the ARI.

Emerging Clean Energy Sector

The rapidly emerging clean energy industry is increasing demand for skilled workers with implications for training, equipment, and infrastructure to support workforce skills development in this rapidly transforming sector. The underpinning skills in electrical and electrotechnology required by the sector will place pressure on the College's capacity to deliver apprentice and pre-apprenticeship programs, and the College has prioritised an expansion and diversification of its electrical delivery facilities in the Strategic Infrastructure Plan to reflect this. Beyond qualifications in electrical a diverse range of workers will be required for this workforce requiring CR TAFE to recruit lecturers with these skills and to develop new training programs.

Update changes to Training Packages

In 2023, the VET sector saw a considerable number of National Training Packages being updated particularly impacting apprenticeship and traineeship qualifications. In view of the significant amount of work to review and redevelop planning, teaching, and learning documentation the College was again supported by funding through the Department of Training and Workforce Development to provide additional support to lecturers to undertake this work. This support has enabled work on training and assessment resources which assisted with a number of the Training Package transitions. There will be some level of support for this work that will continue into 2024.

DISCLOSURES AND LEGAL COMPLIANCE

MINISTERIAL DIRECTIVES

Treasurer's Instruction 903(12) requires Central Regional TAFE to disclose details of any Ministerial directives relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities and financing activities.

No such directives were issued to Central Regional TAFE.

OTHER FINANCIAL DISCLOSURES

Pricing Policy

Central Regional TAFE adheres to the Department of Training and Workforce Development's *VET Fees and Charges Policy* for all non-commercial enrolments. All commercial enrolments are charged out after the College completes a full costing, utilising the Commercial Costing template in accordance with the Department of Treasury's *Costing and Pricing Government Services*.

Capital Works

Capital Projects Incomplete

Department of Training and Workforce Development funded

Nil.

Own source funded

Nil.

Capital Projects Completed

Project details	Campus Location	Completion Date	Total Cost ('000)	Significant Cost Variation Comment
Department of Training and Workforce Development Funded				
Masterclass Training Vessel Refurbishment	Geraldton	07/2023	\$2,190	NA
Heavy Plant and Engineering Trades Development Project	Kalgoorlie	12/2023	\$12,600	The original project budget was \$10 million. Due to the appointed contractor going into liquidation, additional funding was provided by the State Government of WA, to successfully complete the works.
Own Source funded				
Nil				

Employment and Industrial Relations

Staff Profile

Central Regional TAFE employs a diverse range of staff in lecturing, administration and support roles to deliver a wide range of Vocational and Educational Training programs to local businesses and the community across a broad geographical area. The composition of the workforce is as follows:

FTE and Headcount – Quarter September 2023		
FTE	Average FTE	Head Count
376	365	465

Note: FTE and Headcount are a snapshot of employees as at the last pay period of the quarter, and includes all permanent, fixed term and paid casual employees during that pay period.

Appointment Type	2022	2023
Permanent Full Time	58.9%	52.8%
Permanent Part Time	14.8%	16.1%
Fixed Term Full Time	12.9%	11.2%
Fixed Term Part Time	4.1%	3.6%
Casual	9.3%	10.9%

Employee Work Location	FTE	Head Count
Gascoyne	6.5	9
Goldfields	76.8	81
Midwest	214.6	292
Wheatbelt	78	83
Total	386.6	465

Diversity Group Equity Index	CR TAFE	WA Public Sector
Women in management	87.2	79.1
Aboriginal Australians	81.3	50.2
People from culturally and linguistically diverse backgrounds	79.7	87.7
People with disability	65.6	99.8

Note: The information above is based on the September Quarter 2023, Minimum Obligatory Reporting Requirements.

Industrial Relations

One case of unfair dismissal was referred to the Industrial Relations Commission in 2022. The matter was dismissed in 2023.

One claim for unpaid overtime was referred to the Industrial Magistrates Court in 2023. The matter is ongoing.

GOVERNANCE DISCLOSURES

Declaration of Interests

In accordance with the requirements of the Treasurer's Instruction 903(14) on disclosure of interest of senior officers:

- No senior officer has had any shareholding in the College; and
- To the best of our knowledge, no senior officer has any interest in contracts made or proposed with the College.

Public Liability Insurance

Central Regional TAFE has paid \$17,054.52 (incl GST) for the period 1 January to 31 December 2023 for Directors' and Officers' Liability Insurance to indemnify any Director (as defined in Part 3 of the *Statutory Corporations (Liability of Directors Act, 1996)* against a liability incurred under Sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act, 1996*.

Board and Committee Remuneration

The individual and aggregate cost of remunerating Governing Council members for attendance at Governing Council meetings at Central Regional TAFE in 2023 was as follows:

Position	Name	Governing Council Eligibility to attend	Attended	Finance, Audit and Risk Management Eligibility to attend	Attended	Governing Council Nominations Eligibility to attend	Attended	Type of remuneration *	Period of membership	Gross/actual remuneration **
Chairperson	Graeme Wilmot***	6	0	0	0	2	0	Annual	12 months	\$ 2,890
Managing Director	Joanne Payne*	6	5	5	4	2	1	Not eligible	12 months	-
Acting Chairperson	Christine Rafanelli	6	6	5	5	2	1	Annual	12 months	\$ 31,927
Member	Yvonne Messina	6	6	5	4	0	0	Per meeting	12 months	\$ 4,615
Member	Anthony Evans	6	5	5	5	0	0	Per meeting	12 months	\$ 5,310
Member	Rebecca Davidson*	6	5	5	4	0	0	Not eligible	12 months	-
Member	Jeffrey Gunningham	6	5	5	3	0	0	Per meeting	12 months	\$ 7,329
Member	Marcelle Watson	6	5	0	0	2	1	Per Meeting	12 months	\$ 3,076
Member	Jocelyn Carmichael	6	4	0	0	0	0	Per Meeting	12 months	\$ 1,997
Member	Shaneane Weldon	6	5	0	0	0	0	Per Meeting	12 months	\$ 2,650
Ex-Member	Jamie Strickland	3	1	0	0	0	0	Not eligible	6 months	-
Total										\$ 59,795

*Not eligible as Government Employee

**includes any out-of-pocket expenses (ie motor vehicle allowance, parking fees etc)

*** Graeme Wilmot on leave of absence; Christine Rafanelli appointed A/Chair 13 November 2022

Public Interest Disclosures

The Public Interest Disclosure Act 2003 (PID Act) enables people to make disclosures about wrongdoing within the WA public sector, local government and public universities and offers protection for doing so.

The College recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made about corrupt or improper conduct.

In accordance with the Act, Central Regional TAFE has an appointed Public Interest Disclosure Officer. No public interest disclosures were received in 2023.

OTHER LEGAL REQUIREMENTS

Advertising Expenditure

In accordance with s175ZE of the *Electoral Act 1907*, the College incurred the following expenditure in advertising, market research, polling, direct mail and media advertising:

1. Total expenditure for 2023 was \$ 112,609.77.
2. Expenditure was incurred in the following areas:

Area of Expenditure	Organisation	Amount
Advertising Agencies		0
Market Research		0
Polling		0
Direct Mail		0
Media Advertising	A.R.M Marketing	995.45
	Dagleish Catering	1,818.18
	Dowerin Events Management	1,627.27
	Facebook	40,138.45
	Gascoyne Office Equipment	31.82
	Google	214.59
	Green Man Media	5,890.91
	Guardian Print	1,868.18
	Initiative Media	25,309.16
	Kalgoorlie-Boulder CCI	1,982.05
	Kalgoorlie Advertiser	136.36
	Kick Solutions	135.45
	LinkedIn	199.50
	Mingenew Lions Hire	902.73
	Mitchell Communications	1,131.41
	Northam CCI	900.00
	Southern Cross Radio	10,400.00
	WA Newspapers	18,928.26
Total		112,609.77

Compliance with Public Sector Standards and Code of Ethics

Central Regional TAFE is committed to ensuring compliance and best practice in all aspects of the Commissioner's Instructions, Public Sector Standard in Human Resource Management, the Public Sector Code of Ethics and the College's Code of Conduct. Policies, procedures, guidelines, training and awareness raising are in place to ensure all staff meet these obligations. This includes:

Easy access and promotion of policies, procedures and guidelines through the College's intranet.

Guidance provided from supervisors and Human Resources.

Comprehensive online induction for new staff.

Discussions between current and new staff at team meetings and open forums.

Staff participation in Accountable and Ethical Decision-Making training, Cultural Awareness training and staff professional development.

Regular review of policies, procedures, and guidelines in consultation with managers and staff with updated policies promoted throughout the College.

In accordance with section 31(1) of the Public Sector Management Act 1994, Central Regional TAFE provides the following statistics regarding compliance with the Public Sector Standards, the Public Sector Code of Ethics and the Central Regional TAFE Code of Conduct; all breaches indicated below have been appropriately resolved.

Compliance Category	Upheld Breaches
Public Sector Standards in Human Resource Management	0
Public Sector Code of Ethics	5
Central Regional TAFE Code of Conduct	5

Recordkeeping Plans

Central Regional TAFE is committed to the management of Business Records in a manner that is compliant with relevant legislation. CR TAFE continues to monitor and review the Records Business Plan, to ensure effective and efficient recordkeeping is maintained.

The TAFE sector continues to work on the standardised electronic record keeping system. The TAFE Sector Agencies Disposal Authority was updated and has been approved by the State Records Office on 29 August 2023. The current State retention and disposal authority is GRDASG (DA 2023-004).

Records induction program

Records Awareness Training is an overview of Records Management and is part of the College's formal induction program for new staff provided via the eLearning system, ELMO. This training addresses the importance of maintaining records of business transactions and recordkeeping compliance.

Staff are notified of Records Management policies through the provision of regular induction and training and information guides are also available on CR TAFE's intranet.

Content Manager (CM) training program

Following Records Awareness Training, CM training specific to the Records Management system, is provided by the Records Management Coordinator. This training is a mandatory requirement prior to gaining access to the electronic documents records management system.

A high number of staff received training and refresher training in 2023 and the majority of these were new staff. The Records Management Coordinator visits CR TAFE campuses and delivers one-on-one training to staff requiring upskilling. Training in records archiving is provided to staff as needed and information guides are available. Training is also delivered to staff, using video conferencing (through Microsoft Teams) and through individual one-on-one sessions. Monthly lunchtime sessions are also delivered for Administration and Academic staff. This has created an overall improvement in the registering of records, information sharing and correct usage of the records system. An upgrade to Content Manager which has the facility to integrate with SharePoint, is in progress.

Unauthorised Use of Credit Cards

In accordance with the requirements of the Treasurer's Instruction 321 'Credit Cards – Authorised Use', the following transactions occurred for the reporting period 1 January to 31 December 2023.

Details of Transaction	
a) Number of instances the WA Gov Purchasing Card has been used for a personal purpose	5
b) Aggregate amount of personal use expenditure for the reporting period	\$592.99
c) Aggregate amount of personal use expenditure settled by the due date	\$587.49
d) Aggregate amount of personal use expenditure settled after the period required by paragraph (c)	\$5.50
e) Aggregate amount of personal use expenditure outstanding at the end of the reporting period	\$0.00
f) Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

GOVERNMENT POLICY REQUIREMENTS

Workplace Health and Safety Management

Statement of commitment to workplace health and safety and injury management

Central Regional TAFE recognises and accepts its statutory obligations under the Work Health and Safety Act 2020. The College is committed to providing a safe and healthy environment for all employees, students, volunteers, visitors, and contractors, ensuring they are not exposed to hazards which may result in injury or harm to their health. The College is committed to maximising opportunities for continuous improvement and reviewing its workplace health and safety performance.

Central Regional TAFE managers are responsible for the implementation of the Work Health and Safety (WHS) Policy within their workplace and organisational area. This responsibility includes:

- Integrating WHS into all aspects of work practices.
- Planning, developing, implementing, and monitoring safe systems of work to maximise opportunities for continuous improvement in health and safety performance.
- Managing and mitigating risk as far as reasonably practicable within the working environment, by providing adequate information, training and supervision for all staff, contractors, students, and visitors to ensure they can work in a safe and healthy environment.

Formal mechanism for consultation with employees on workplace health and safety matters

Central Regional TAFE actively consults with employees on workplace health and safety matters through the following framework and systems:

- The WHS Policy Statement outlines management and staff commitment to consult and cooperate on WHS matters and to support and promote WHS in the workplace. This policy statement includes first aid support for all staff, students, visitors, and contractors; and injury management support with return-to-work programs and goals.
- The WHS Leadership Committee Terms of Reference outlines membership representation consisting of management representatives and Health and Safety Representatives from a large cross section of the College and includes participation by the Managing Director. This Committee takes a consultative and collaborative approach to meeting WHS outcomes and objectives including making recommendations to Corporate Executive on health and safety matters that may have College-wide implications, including items that require funding. Eight WHS Leadership Committee meetings are held per year.
- The three WHS Regional Committees provides a consultative forum that can effectively address health and safety matters within each Central Regional TAFE Region. These regional committees have a monitoring and preventative focus with particular reference to Workplace Health and Safety legislation, and the College strategic WHS Plan. Eight WHS Regional Committee meetings are held per year.
- Health and Safety Representatives provide advice and support for workplace safety concerns. Representation covers every work area, including the regional campuses.

- Management conducts regular workplace inspections with the relevant Health and Safety Representative to identify hazards, opportunities for improvement and ensure WHS compliance. These are completed a minimum of four times per annum with additional inspections carried out as required in high-risk areas.
- Incident and hazard reporting processes are available to all staff, students, visitors, and contractors. Each incident report is investigated by management and a Health and Safety Representative/s. Reports are tabled at the WHS Committee meetings where outcomes are reviewed and communicated.
- WHS Working Groups are formed when necessary to research, examine and recommend new or alternative systems and procedures.
- A range of WHS training opportunities are provided for staff throughout the year.

Statement of compliance with injury management requirements of the *Workers’ Compensation and Injury Management Act 1981*

The College is committed to providing injury management support to all workers, who sustain a work-related injury or illness, to facilitate a safe return to meaningful work.

The Policy for Injury Management and Workers’ Compensation is supported by an injury management system that aims to assist the injured worker. In consultation with the treating medical practitioner/s, the College, the insurer and vocational rehabilitation providers, Return-to-Work Plans are developed to support injured workers to:

- Return to the same position, or modified position/role;
- Deploy to another position within the organisation if unable to return to the same position, or;
- Re-train for a position within another organisation.

Central Regional TAFE has had seven active workers’ compensation claims for the 2023 calendar year for lost time injuries and medically treated injuries.

Claim Year	2021	2022	2023
Number of Active Claims	4	6	7

Assessment of Workplace Health and Safety Management System

The College WHS system is documented and includes policies, procedures and plans that are available to all employees through the College intranet. These documents provide employees and managers guidance and resources which clearly identify WHS responsibilities and how these responsibilities are implemented and managed.

The College utilises a commercially available integrated WHS management platform (Skytrust) for management of WHS data which is readily accessible to all staff across all campuses.

The following table summarises CR TAFE's WHS and Injury Management Performance:

Indicator	Results against Target				
	2021 Actual	2022 Actual	2023 Actual	Target	Comment on results
Number of fatalities	0	0	0	0	
Lost time injury/disease (LTI/D) incidence rate	0.30	2.91	5.40	0 or 10% reduction	There were four lost time injury/diseases in 2023 calendar year which was an increase from 2022 – target not met.
Lost time injury/disease severity rate	0	43.87	29.25%	0 or 10% reduction	117 days lost due to due the four LTI/D for 2023. Decreased by 33% from 2022 to 2023 – target met.
% of injured workers returned to work within:					One LTI case was greater than 26 weeks, the other three remaining cases for 2023 were less than 13 weeks. Improved results from 2022 to 2023.
(i) 13 weeks	0%	50%	75%		
(ii) 26 weeks	0%	50%	25%		
% of managers trained in WHS and injury management responsibilities	78%	92%	92%	Greater than or equal to 80%	Achieved and continues to be a focus.

Source: Skytrust Integrated WHS Management System, RiskCover Workers' Compensation Class Report and Public Sector Commission Quarterly Entity Profile Report

WA Multicultural Policy Framework

2023 was the final year to report progress against our 2021-2023 CR TAFE Multicultural Plan. Achievements and outcomes towards each of the policy priority areas strategies were reported to the Office of Multicultural Interests (OMI) in August 2023.

Policy priority 1—Harmonious and inclusive communities

- The College Multicultural Plan is on the intranet site (CentraNET) and events such as harmony day are celebrated on campus with good news stories and related posts shared on Facebook and other social media.
- All CR TAFE marketing materials are produced to suit a diverse audience including CaLD groups. Website content is developed to meet WCAG accessibility standards wherever possible.
- Staff have been provided cultural diversity training through face-face PD sessions and on-line options.

- CR TAFE celebrated and hosted multicultural events which were marked on an Events Calendar and on the generic calendar used by all staff. The events involve staff, students and community members.
- There were 19 international students in 2023 who enrolled in Early Childhood Education, Information Technology, Nursing and Commercial Cookery qualifications across the Northam, Kalgoorlie and Geraldton campuses.

Policy priority 2—Culturally responsive policies, programs and services

- CR TAFE reviewed and included changes to our Employment Policy (HR057P) to reflect recruitment and retention of staff.
- CR TAFE utilises Translating and Interpreting Services.
Campus staff have rapport and ties with Community members from culturally diverse backgrounds who can be called upon to assist with students and campus visitors.
- CR TAFE continues to offer Professional Development opportunities to lecturing staff delivering in English as a second language area to continue to develop expertise.
- The Midwest and Goldfields Jobs and Skills Centres exceeded their annual KPI's for services delivered to CaLD and other clients.
- The use of cultural and linguistic data is incorporated into workforce planning processes and policy development at CR TAFE.
- CR TAFE hosts various Industry advisory groups and is represented on local community groups (such as Disability Industry Advisory Group which includes CaLD agency representatives). The College attends and contributes to various forums and information sessions and provides opportunity for comment from individuals, community groups and businesses.

Policy priority 3—Economic, social, cultural, civic and political participation.

- CR TAFE collects CaLD data routinely and this is used to inform planning and decision making across HR functions. Further data will be available to CR TAFE as a result of the 2023 PSC Census. CR TAFE had a response rate of 76%.
- Access and equity courses continue to be in demand with CaLD students. Most of these courses are delivered face to face which provides additional mentoring and support to our students.
- CR TAFE continues to provide learning resources that are culturally appropriate as well as meeting requirements of the training package.

Students continue to use online translators to address language barriers and literacy and numeracy support is provided in class where any challenges are faced in the learning environment.

The College continues to provide support for students through Student Services and Access and Equity Officers.

FINANCIAL STATEMENTS



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Central Regional TAFE

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Central Regional TAFE (TAFE) which comprise:

- the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Central Regional TAFE for the Year ended 31 December 2023 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Governing Council for the financial statements

The Governing Council is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governing Council is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Governing Council.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are 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 the financial statements. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Central Regional TAFE. The controls exercised by the TAFE are those policies and procedures established by the Governing Council to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Central Regional TAFE are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 31 December 2023.

The Governing Council's responsibilities

The Governing Council is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Central Regional TAFE for the year ended 31 December 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Central Regional TAFE are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2023.

The Governing Council's responsibilities for the key performance indicators

The Governing Council is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control Governing Council determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Governing Council is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the

misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Central Regional TAFE for the year ended 31 December 2023 included in the annual report on the TAFE's website. The TAFE's management is responsible for the integrity of the TAFE's website. This audit does not provide assurance on the integrity of the TAFE's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 March 2024

Certification of Financial Statements

For the reporting period ended 31 December 2023.

The accompanying financial statements of Central Regional TAFE have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 31 December 2023 and the financial position as at 31 December 2023.

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



Christine Rafanelli
A/Governing Council Chair
Central Regional TAFE
11 March 2024



Joanne Payne
Managing Director
(Member of Governing Council)
Central Regional TAFE
11 March 2024



Serena Cruickshank
Chief Financial Officer
Central Regional TAFE
11 March 2024

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE		2023	2022
STATEMENT OF COMPREHENSIVE INCOME			
FOR THE YEAR ENDED 31 DECEMBER 2023			
	Notes	\$	\$
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1	45,708,857	42,069,634
Supplies and services	2.3	16,596,702	13,561,438
Grants and subsidies	2.2	11,139	-
Finance costs	6.4	88,435	60,969
Asset revaluation decrement	2.3	270,000	-
Other expenses	2.3	5,612,542	4,997,973
Cost of sales	3.3	484,267	455,192
Loss on disposal of non-current assets	3.7	22	257,746
Loss on disposal of lease arrangements	3.7	805	-
Depreciation and amortisation expense	4.1.1	5,161,919	4,875,266
Total cost of services		73,934,687	66,278,217
Income			
Fee for service	3.2	892,488	840,339
Student fees and charges	3.2	2,871,999	3,190,933
Ancillary trading	3.2	283,256	332,899
Sales	3.3	750,071	693,877
Interest revenue	3.5	562,976	172,995
Other revenue	3.6	766,421	815,134
Total revenue		6,127,211	6,046,177
Gains			
Gain arising from changes in fair value - land	3.7	-	300,000
Gain on disposal of lease arrangements	3.7	-	17,315
Total gains		-	317,315
Total income other than income from State Government		6,127,211	6,363,492
NET COST OF SERVICES		67,807,476	59,914,725
Income from State Government			
Grants and subsidies	3.1	63,586,663	53,999,962
Resource received	3.1	2,523,449	1,794,281
Income from other public sector entities	3.1	864,780	947,442
Total income from State Government		66,974,892	56,741,685
DEFICIT FOR THE PERIOD		(832,584)	(3,173,040)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	1,970,190	5,580,775
Total other comprehensive income		1,970,190	5,580,775
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,137,606	2,407,735

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE		2023	2022
STATEMENT OF FINANCIAL POSITION			
AS AT 31 DECEMBER 2023			
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	7,316,875	5,012,872
Restricted cash and cash equivalents	6.1	2,861,827	1,844,651
Receivables	5.1	1,525,692	1,730,227
Inventories	3.3	48,483	40,631
Other current assets	5.2	761,534	637,170
Total Current Assets		12,514,412	9,265,551
Non-Current Assets			
Restricted cash and cash equivalents	6.1	1,370,359	1,076,039
Property, plant and equipment	4.1	141,687,158	129,888,655
Right-of-use assets	4.2	2,033,644	1,551,779
Total Non-Current Assets		145,091,160	132,516,473
TOTAL ASSETS		157,605,572	141,782,024
LIABILITIES			
Current Liabilities			
Payables	5.3	2,488,155	3,658,222
Lease liabilities	6.2	638,532	477,499
Employee related provisions	2.1	5,397,487	5,276,063
Other current liabilities	5.4	3,186,408	2,519,865
Total Current Liabilities		11,710,581	11,931,649
Non-Current Liabilities			
Lease liabilities	6.2	1,567,747	1,191,707
Employee related provisions	2.1	3,102,147	2,845,298
Total Non-Current Liabilities		4,669,894	4,037,006
TOTAL LIABILITIES		16,380,475	15,968,655
NET ASSETS		141,225,097	125,813,370
EQUITY			
Contributed equity		161,183,247	146,909,125
Reserves		18,104,412	16,134,222
Accumulated deficit		(38,062,562)	(37,229,978)
TOTAL EQUITY		141,225,097	125,813,370

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

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE		2023	2022
STATEMENT OF CASH FLOWS			
FOR THE YEAR ENDED 31 DECEMBER 2023			
	Notes	\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Grants and subsidies		64,411,193	54,493,305
Funds from other public sector entities		864,780	947,442
Net cash provided by State Government		65,275,973	55,440,747
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits expenses		(46,639,195)	(40,449,564)
Supplies and services		(14,274,023)	(11,739,435)
Finance costs		(88,435)	(60,969)
Grants and subsidies		(11,139)	-
GST payments on purchases		(1,749,785)	(1,507,289)
Other payments		(6,019,982)	(5,395,455)
Receipts			
Fee for service		886,787	850,592
Student fees and charges		2,859,498	3,225,557
Ancillary trading		283,256	332,899
Interest received		451,737	109,107
GST receipts on sales		303,021	261,894
GST receipts from taxation authority		1,434,646	1,190,313
Other receipts		1,612,350	1,193,681
Net cash used in operating activities		(60,951,264)	(51,988,669)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(864,593)	(1,146,035)
Receipts			
Capital contribution		843,853	999,546
Proceeds from sale of non-current physical assets		-	11,235
Net cash used in investing activities		(20,740)	(135,254)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(688,470)	(726,775)
Net cash used in financing activities		(688,470)	(726,775)
Net increase in cash and cash equivalents		3,615,499	2,590,049
Cash and cash equivalents at the beginning of period		7,933,562	5,343,513
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	6.1	11,549,061	7,933,562

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

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE					
STATEMENT OF CHANGES IN EQUITY					
FOR THE YEAR ENDED 31 DECEMBER 2023					
	Notes	Contributed Equity	Reserves	Accumulated Deficit	Total Equity
Balance at 1 January 2022		\$ 139,110,294	\$ 10,553,448	(34,056,938)	\$ 115,606,803
Deficit				(3,173,040)	(3,173,040)
Other comprehensive income			5,580,775	-	5,580,775
Total comprehensive income for the period		-	5,580,775	(3,173,040)	2,407,735
Transactions with owners in their capacity as owners:					
Capital appropriations		7,798,831	-	-	7,798,831
Total		7,798,831	-	-	7,798,831
Balance at 31 December 2022		146,909,125	16,134,222	(37,229,978)	125,813,370
Balance at 1 January 2023		146,909,125	16,134,222	(37,229,978)	125,813,370
Deficit				(832,584)	(832,584)
Other comprehensive income			1,970,190	-	1,970,190
Total comprehensive income for the period		-	1,970,190	(832,584)	1,137,606
Transactions with owners in their capacity as owners:					
Capital appropriations		14,274,122	-	-	14,274,122
Total		14,274,122	-	-	14,274,122
Balance at 31 December 2023		161,183,247	18,104,412	(38,062,562)	141,225,097

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

1 **Basis of preparation**

Central Regional TAFE (CR TAFE) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. CR TAFE is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Managing Director of CR TAFE on 11 March 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. The balances and movements detailed are rounded to the nearest dollar which may result in discrepancies between totals and the sum of components.

Accounting for Goods and Services Tax (GST)

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

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

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

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Contributed equity

Accounting Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners Made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations

DISCLOSURES AND LEGAL COMPLIANCE

2 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how CR TAFE's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by CR TAFE in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Grants and subsidies	2.2
Other expenditure	2.3

2.1(a) Employee benefits expenses

	2023	2022
Employee benefits	41,380,313	37,777,862
Termination benefits	-	502,547
Superannuation - defined contribution plans	4,328,544	3,789,225
Employee benefits expenses	45,708,857	42,069,634
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Less: Employee contributions	(7,965)	(7,250)
Provision of housing benefits	396,051	456,906
Less: Employee contributions - right-of-use lease arrangement	(185,356)	(164,289)
Less: Employee contributions - other, periodic leases	(43,174)	(70,534)
Total employee benefits provided	45,868,412	42,284,466

Employee benefits: include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when CR TAFE is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions: this line item includes contributions made to CR TAFE by employees towards employee benefits that have been provided by CR TAFE. This includes both AASB-16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2023	2022
Current		
<u>Employee benefits provision</u>		
Annual leave	2,250,025	2,213,299
Long service leave	2,772,595	2,701,038
Deferred salary scheme	74,439	43,777
Purchased leave	24,922	12,667
	5,121,981	4,970,782
<u>Other provisions</u>		
Employment on-costs	275,506	305,281
Total current employee related provisions	5,397,487	5,276,063
Non-current		
<u>Employee benefits provision</u>		
Long service leave	2,967,258	2,726,284
	2,967,258	2,726,284
<u>Other provisions</u>		
Employment on-costs	134,889	119,014
Total non-current employee related provisions	3,102,147	2,845,298
Total employee related provisions	8,499,633	8,121,361

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

DISCLOSURES AND LEGAL COMPLIANCE

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Are unconditional long service leave provisions and are classified as current liabilities as CR TAFE does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because CR TAFE has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave liabilities are calculated at present value as CR TAFE does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Deferred salary scheme liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Purchased leave liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. This leave must be used each calendar year and cannot be accrued from year to year.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 2.3 Other expenditure (apart from the unwinding of the discount (finance cost)) and are not included as part of CR TAFE's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provisions

Carrying amount at start of period	424,295	427,220
Additional / (reversals of) provisions recognised	(13,900)	(2,925)
Carrying amount at end of period	410,395	424,295

	2023	2022
Carrying amount at start of period	424,295	427,220
Additional / (reversals of) provisions recognised	(13,900)	(2,925)
Carrying amount at end of period	410,395	424,295

Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating CR TAFE's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

Recurrent

Apprentice travel allowance	11,139	-
Total grants and subsidies	11,139	-

	2023	2022
Apprentice travel allowance	11,139	-
Total grants and subsidies	11,139	-

Transactions in which CR TAFE provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'.

DISCLOSURES AND LEGAL COMPLIANCE

Grants and other transfer to third parties (other than contribution to owners) are recognised at fair value at the time of the transaction and / or recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools and community groups.

2.3 Other expenditure

	2023	2022
Supplies and services		
Consumables and minor equipment	3,973,589	3,473,847
Communication expenses	193,536	200,767
Utilities expenses	1,195,748	1,146,559
Consultancies and contracted services	8,392,496	6,666,193
Minor works	313,740	136,979
Rental cost	187,347	139,534
Travel and passenger transport	737,034	573,652
Advertising and public relations	271,343	186,155
Staff professional development activities	127,199	51,446
Software licence expense	579,018	405,644
Insurance expense	314,034	288,296
Other supplies and services expenses	311,618	292,367
Total supplies and services expenses	16,596,702	13,561,438
Other expenditure		
Audit fees	191,750	179,500
Building maintenance	1,652,004	1,374,528
Repairs and maintenance	551,378	591,401
Expected credit losses expense	-	-
Employment on-costs	2,947,390	2,663,904
Student prizes and awards	27,822	18,682
Losses and write-offs	91,796	169,862
Other	150,402	96
Total other expenses	5,612,542	4,997,973
Asset revaluation decrement		
Asset revaluation decrement	270,000	-
Total asset revaluation decrement	270,000	-
Total other expenditure	22,479,244	18,559,411

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Rental expenses Short-term leases with a lease term of 12 months or less;

- i) Low-value leases with an underlying value of \$5,000 or less; and
- ii) Variable lease payments, recognised in the period in which the event or
- iii) condition that triggers those payments occurs.

Repairs, maintenance and minor works are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employment on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Asset revaluation:

Revaluation increment is credited directly to an asset revaluation reserve, except to the extent that any increment reverses a revaluation decrement of the same class of assets previously recognised as an expense. Revaluation decrement is recognised as an expense, except to the extent of any balance existing in the asset revaluation reserve in respect of that class of assets.

DISCLOSURES AND LEGAL COMPLIANCE

3 Our funding sources

How we obtain our funding

This section provides additional information about how CR TAFE obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by CR TAFE and the relevant notes are:

	Notes
Income from State Government	3.1
User charges and fees	3.2
Trading profit	3.3
Commonwealth grants and contributions	3.4
Interest revenue	3.5
Other revenue	3.6
Gains/(losses)	3.7

3.1 Income from State Government

	2023	2022
Grants and subsidies received during the period:		
Delivery and Performance Agreement (DPA) from Department of Training and Workforce Development (DTWD)	61,924,351	52,809,956
Non-DPA Grants from DTWD	1,480,023	1,145,198
Fee for service - Government (other than DTWD)	33,424	29,850
International Division Fees - DTWD	148,866	14,958
	63,586,663	53,999,962
Services received free of charge from other State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	1,719,215	1,372,605
- Marketing and publications	358,358	129,197
- Human resources and industrial relations support	78,425	86,021
- Other	220,354	188,448
	2,376,351	1,776,271
Other Government (State Solicitor's Office)	147,098	18,010
	2,523,449	1,794,281
Income from other public sector entities	864,780	947,442
	864,780	947,442
Total income from State Government	66,974,892	56,741,685

Grants and subsidies is recognised as income when the performance obligations are satisfied

Grants and subsidies fund the net cost of services delivered. Appropriate revenue comprises the following

- Cash component; and
- A receivable (asset).

Services received free of charge or for nominal cost are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

Income from other public sector entities is recognised as income when CR TAFE has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when CR TAFE received the funds.

3.2 User charges and fees

	2023	2022
Fee for service		
Fee for service - general	831,182	736,426
Fee for service - Commonwealth Government	51,633	103,266
International fees	9,673	646
Total fee for service	892,488	840,339
Student fees and charges		
Tuition fees	1,624,672	2,017,245
Enrolment and resource fees	848,682	723,259
Recognition of prior learning (RPL) fees	93,760	129,791
Incidental fees	262,597	303,518
Other college fees	42,288	17,119
Total student fees and charges	2,871,999	3,190,933

DISCLOSURES AND LEGAL COMPLIANCE

Ancillary trading

Liveworks (not a trading activity)	278,849	328,964
Other ancillary revenue	4,407	3,935
Total ancillary trading	283,256	332,899
Total user charges and fees	4,047,743	4,364,170

Revenue is recognised and measured at the fair value of consideration received or receivable. Student fees and charges are recognised over time as and when the course is delivered to students. Revenue from fee for service is recognised over time as and when the service is provided. Revenue from ancillary trading is recognised when the service or goods are provided.

3.3 Trading profit

	2023	2022
Bookshop		
Sales	50,175	31,830
Cost of sales:		
Opening inventory	(33,125)	(44,150)
Purchases	(49,955)	(41,190)
	(83,080)	(85,340)
Closing inventory	41,631	33,125
Cost of goods sold	(41,449)	(52,215)
Total trading profit - Bookshop	8,726	(20,385)
Cafeteria (non-training related)		
Sales	691,674	659,690
Cost of sales:		
Opening inventory	(7,506)	(10,390)
Purchases	(442,164)	(400,093)
	(449,670)	(410,483)
Closing inventory	6,852	7,506
Cost of goods sold	(442,818)	(402,977)
Total trading profit - Cafeteria (non-training related)	248,856	256,714
Other trading		
Sales	8,222	2,357
Total trading profit - Other trading	8,222	2,357
Total trading profit	265,804	238,686
Closing inventory comprises:		
Current inventories		
Finished goods		
At cost	48,483	40,631
Total current inventory trading activities	48,483	40,631
Total current inventories	48,483	40,631

Sales

Revenue is recognised at the transaction price when CR TAFE transfers control of the goods to customers.

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

Inventories not held for resale are measured at cost unless they are no longer required, in which case they are measured at net realisable value.

3.4 Commonwealth grants and contributions

CR TAFE has no grants as at 31 December 2023.

3.5 Interest revenue

	2023	2022
Interest revenue	562,976	172,995

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised as the interest accrues.

DISCLOSURES AND LEGAL COMPLIANCE

3.6 Other revenue

	Note	2023	2022
Employee contributions	2.1(a)	236,495	242,073
Rental and facilities fees		328,232	299,373
Sponsorship and donations revenue		21,500	26,550
Miscellaneous revenue		180,194	247,137
Total other revenue		766,421	815,134

Revenue is recognised and measured at the fair value of consideration received or receivable. Other revenue is recognised when the service or goods are provided. Other revenue includes:

- Employee contributions - including government vehicle scheme (GVS), government regional housing scheme (GROH)
- Rental and facilities fees - including venue and equipment hire, library recoveries, student accommodation, commercial rent of premises.
- Sponsorship and donations - including awards night sponsorship, cash donations, asset donations.
- Miscellaneous - including insurance and expense recoveries, fuel tax credits, revenue from prior years.

3.7 Gains/(losses)

	2023	2022
<u>Net proceeds from disposal of non-current assets</u>		
Plant, furniture and general equipment	-	11,235
Total proceeds from disposal of non-current assets	-	11,235
<u>Carrying amount of non-current assets disposed</u>		
Buildings	-	(255,750)
Plant, furniture and general equipment	(22)	(13,232)
Net losses	(22)	(257,746)
<u>Other gains/(loss)</u>		
Gain/(loss) arising from lease arrangements	(805)	17,315
Gain/(loss) arising from changes in fair value - land	-	300,000
Other gains/(losses)	(805)	317,315
Total gains/(losses)	(827)	59,569

Realised and unrealised gains are usually recognised on a net basis.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal from the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

4 Key assets

Assets utilised for economic benefit or service potential

This section includes information regarding the key assets CR TAFE utilised to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Property, plant and equipment	4.1
Right-of-use assets	4.2
Intangible assets	4.3

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of land and buildings.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Marine craft are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

DISCLOSURES AND LEGAL COMPLIANCE

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings are revalued as at 1 July 2023 the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 31 December 2023 and recognised at 31 December 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$9,838,500 (2022: \$10,108,500) and buildings: \$122,730,630 (2022: \$116,682,000).

For the remaining balance, unobservable (level 3) inputs were used to determine the fair value.

As at 31 December 2023, there were no indications of impairment to property, plant and equipment.

Unobservable (level 3) inputs used to determine fair values of Infrastructure, property, plant and equipment are:

Land:	Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by Landgate.
Buildings:	<p><i>Historical cost per square metre floor area (m2)</i></p> <p>The costs of constructing specialised buildings with similar utility are extracted from financial records of the Model Department, then indexed by movements in CPI.</p> <p><i>Consumed economic benefit/obsolescence of asset</i></p> <p>These are estimated by the Western Australian Land Information Authority (Valuation Services).</p>

Revaluation model:

a) Fair Value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

b) Fair value in the absence of market-based evidence:

Buildings are specialised or where land is restricted: Fair value of land and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

c) **Marine craft** were revalued in 2023 for the first time, and will be valued every three (3) years by a professional valuer.

The first valuation occurred as at 14 August 2023 and was undertaken by Maritime Engineers Pty Ltd.

Significant assumptions and judgements: The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

DISCLOSURES AND LEGAL COMPLIANCE

4.1 Property, plant and equipment

Year ended 31 December 2023	Land	Buildings	Work in progress	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1 January 2023								
Gross carrying amount	10,108,500	116,682,000	78,627	887,295	6,290,217	219,504	-	134,266,141
Accumulated depreciation	-	-	-	(579,179)	(3,580,035)	(218,271)	-	(4,377,486)
Carrying amount at start of period	10,108,500	116,682,000	78,627	308,115	2,710,181	1,232	-	129,888,655
Additions	-	194,260	156,662	126,731	639,360	-	157,408	1,274,420
Transfer (to)/from Other Entities	-	9,452,644	-	40,086	1,650,663	-	2,154,877	13,298,269
Other disposals	-	-	-	-	(22)	-	-	(22)
Revaluation increments/(decrements)	(270,000)	69,758	-	-	-	-	1,900,432	1,700,190
Depreciation	-	(3,668,032)	-	(69,012)	(626,059)	(1,232)	(110,020)	(4,474,355)
Accumulated depreciation adjustment								
Carrying amount 31 December 2023	9,838,500	122,730,630	235,288	405,920	4,374,123	-	4,102,696	141,687,158
Gross carrying amount	9,838,500	122,730,630	235,288	1,061,455	8,496,870	219,504	4,157,408	146,739,655
Accumulated depreciation	-	-	-	(655,535)	(4,122,747)	(219,504)	(54,711)	(5,052,497)
Accumulated impairment losses	-	-	-	-	-	-	-	-

(a) Department of Planning, Lands and Heritage (DPLH) is the only agency with the power to sell Crown land. The land is transferred to DPLH for sale and CR TAFE accounts for owner. the transfer as a distribution to owner."

(b) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss.

DISCLOSURES AND LEGAL COMPLIANCE

4.1.1 Depreciation and impairment

Charge for the period

	Note	2023	2022
Depreciation			
Buildings		3,668,032	3,509,327
Motor vehicles, caravans and trailers		69,012	44,838
Plant, furniture and general equipment		626,059	547,476
Computers and communication network		1,232	4,109
Marine craft		110,020	-
		4,474,355	4,105,750
Right-of-use assets	4.2	687,563	769,516
		687,563	769,516
Total depreciation for the period		5,161,919	4,875,266

As at 31 December 2023 there were no indications of impairment to property, plant and equipment.

Finite useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule includes items under operating leases.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Building	up to 40 years
Motor vehicles, caravans and trailers	1 to 7 years
Plant, furniture and general equipment	1 to 20 years
Computer Equipment and Communication Network	1 to 5 years
Marine craft	1 to 20 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Land is considered to have an indefinite life, and is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Under the College capitalisation policy, items less than the capitalisation threshold, like Computer equipment items, are recognised as a grouped asset at year end in accordance with Treasurer's Instruction 1101. Purchases in a given year are depreciated over future years in line with standard college depreciation rates.

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As CR TAFE is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Right-of-use assets

Year ended 31 December 2023

	Gov't Regional Officers'			
	Housing	Building	Vehicles	Total
Carrying amount at start of period	536,592	634,135	381,052	1,551,779
Additions	189,510	820,043	159,875	1,169,428
Depreciation	(374,363)	(171,949)	(141,251)	(687,563)
Net Carrying Amount as at end of period	351,739	1,282,229	399,676	2,033,644

Initial recognition

At the commencement date of the lease, CR TAFE recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.2 Lease liabilities

CR TAFE has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1 Depreciation and impairment

4.3 Intangible assets

CR TAFE had no goodwill of intangible assets with an indefinite useful life during the reporting period.

5 Other assets and liabilities

This section sets out those assets and liabilities that arose from CR TAFE's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2023	2022
Current		
Receivables - Workers' compensation	37,225	33,720
Receivables - Trade	282,775	179,166
Receivables - Students	507,726	562,701
Allowance for impairment of receivables	(123,670)	(137,899)
Accrued revenue	550,693	843,532
GST receivable	270,944	249,007
Total current	1,525,692	1,730,227
Total receivables at end of period	1,525,692	1,730,227

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. CR TAFE holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

DISCLOSURES AND LEGAL COMPLIANCE

CR TAFE recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when CR TAFE has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, CR TAFE recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. CR TAFE has established provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.3 for the amount of ECLs expensed in this financial year.

5.2 Other assets

	2023	2022
Current		
Prepayments	759,164	636,755
Other	2,370	415
Total current	761,534	637,170
Total other assets at end of period	761,534	637,170

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.3 Payables

	2023	2022
Current		
Trade payables	9,117	6,565
Accrued expenses	1,443,466	1,259,298
Accrued salaries and related costs	1,033,100	2,386,834
Paid parental leave payable	2,472	5,525
Total current	2,488,155	3,658,222
Total payables at end of period	2,488,155	3,658,222

Payables are recognised at the amounts payable when CR TAFE becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. CR TAFE considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (see Note 6.1 Cash and cash equivalents) consists of amounts paid annually from CR TAFE appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26 pay days. No interest is received on this account.

5.4 Other liabilities

	2023	2022
Current		
Income received in advance	420,555	558,283
Grants and advances (provision for under-delivery in Government funded courses)	2,737,013	1,930,313
Monies/deposits held in trust	28,840	31,269
Total current	3,186,408	2,519,865
Balance at end of period	3,186,408	2,519,865

6 Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of CR TAFE.

	Notes
Cash and cash equivalents	6.1
Lease liabilities	6.2
Assets pledged as security	6.3
Finance costs	6.4
Commitments	6.5

DISCLOSURES AND LEGAL COMPLIANCE

6.1 Cash and cash equivalents

	2023	2022
Current		
Cash and cash equivalents		
Cash On Hand	4,260	5,162
Cash At Bank	7,312,615	5,007,710
Total cash and cash equivalents	7,316,875	5,012,872
Restricted cash and cash equivalents current		
DPA funds due to DTWD ^(a)	2,737,013	1,800,874
Other ^(b)	124,814	43,777
	2,861,827	1,844,651
Total current	10,178,703	6,857,523
Non-current		
Restricted cash and cash equivalents non-current ^(c)	1,370,359	1,076,039
Total non-current	1,370,359	1,076,039
Balance at end of period	11,549,061	7,933,562

^(a) Includes provision for shortfall in student curriculum hours (SCH) training delivery and other unspent state funds (ie: government regional officers housing and work placement).

^(b) Includes provision for accrued salary deferment (\$74,439), being an amount held to meet salaries due to staff who have elected to defer their salary payment to purchase additional leave at a later time. Also includes a the value for scholarships (\$50,375) received by individuals or organisations to assist students pay for their education.

^(c) Includes a 27th pay provision. When there are 27 fortnightly pay periods in a financial year, a provision is required to ensure there are sufficient funds to cover the pay period; usually accumulated over 11 years, to occur in the 2025 financial year.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.2 Lease liabilities

	2023	2022
Not later than one year	638,532	477,499
Later than one year and not later than five years	1,120,177	709,765
Later than five years	447,570	481,942
	2,206,278	1,669,207
	2023	2022
Current	638,532	477,499
Non-current	1,567,747	1,191,707
Balance at end of period	2,206,278	1,669,207

Initial measurement

At the commencement date of the lease, CR TAFE recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, CR TAFE uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by CR TAFE as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the Colleges exercising an option to terminate the lease.
- periods covered by extension or termination options are only included in the lease term by CR TAFE if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

DISCLOSURES AND LEGAL COMPLIANCE

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, are recognised by CR TAFE in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2 Right-of-use assets.

Lease expenses recognised in the Statement of Comprehensive Income	2023	2022
Lease interest expense	88,435	60,969
Expenses relating to variable lease payments not included in lease liabilities	68,680	94,040
Low-value leases	-	101
Losses/(gains) arising from sale and leaseback transactions	805	(17,315)
Total lease expense	157,919	137,794

Low-value leases with an underlying value of \$5,000 or less are recognised on a straight-line basis.

Variable lease payments that are not included in the measurement of the lease liability recognised in the period in which the event or condition that triggers those payments occurs.

6.3 Assets pledged as security

Assets pledged as security	2023	2022
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset buildings	1,282,229	634,135
Right-of use asset Government Regional Officers' Housing	351,739	536,592
Right-of use asset vehicles	399,676	381,053
Total assets pledged as security	2,033,644	1,551,779

CR TAFE has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.4 Finance costs

Finance costs	2023	2022
Interest expense on lease liabilities	88,435	60,969
Total finance costs expensed	88,435	60,969

Finance cost includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.5 Commitments

CR TAFE had no capital commitments at year-end and no other lease commitments that were not required to be considered under AASB 16.

7 Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of CR TAFE.

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2023	2022
Financial assets		
Cash and cash equivalents	7,316,875	5,012,872
Restricted cash and cash equivalents	4,232,186	2,920,690
Receivables ^(a)	1,254,749	1,481,220
Total financial assets	12,803,810	9,414,782
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	2,488,155	3,658,222
Lease liabilities	2,206,278	1,669,207
Total financial liabilities	4,694,433	5,327,429

DISCLOSURES AND LEGAL COMPLIANCE

^(a) The amount excludes GST recoverable from the ATO (statutory receivable).

^(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable)

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

CR TAFE has no contingent assets.

7.2.2 Contingent liabilities

CR TAFE has no contingent liabilities.

Contaminated Sites

Under the Contaminated Sites Act 2003, the CR TAFE (in conjunction with the Department of Training and Workforce Development) is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated - remediation required or possibly contaminated - investigation required, CR TAFE may have a liability in respect of investigation or remediation expenses.

Northam

During the period ended 31 December 2022, DWER classified part of the CR TAFE's Northam Campus as 'remediated for restricted use', as 'possibly contaminated - investigation required'. If earthworks training commences, a permanent fence should be erected and an access corridor for heavy machinery will need to be constructed to minimise any entrainment of 'asbestos containing materials' (ACM). As at the date of this report, the bulk of remediation work had been completed in prior years, and the College continues to identify and remove ACM, as required. If any further asbestos is noted during these times, they will be referred to DWER.

Merredin

During the period ended 31 December 2023, DWER classified part of CR TAFE's Merredin Campus as 'remediated for restricted use', as 'asbestos containing materials' (ACM) may be present in sub-surface soils at the site. The land use of the site is restricted to a residential college, which excludes sensitive uses with accessible soil such as childcare centres, kindergartens, pre-schools and primary schools. As at the date of this report, the bulk of remediation work had been completed in prior years, and the College continues to identify and remove ACM, as required. If any further asbestos is noted during these times, they will be referred to DWER.

8 Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Correction of period errors/changes in accounting policies	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditors	8.7
Non-current assets classified as held for transfer	8.8
Supplementary financial information	8.9

8.1 Events occurring after the end of the reporting period

There are no significant events occurring after the reporting period up until the date of this report which are likely to materially affect the CR TAFE financial position.

8.2 Correction of period errors/changes in accounting policies

There are no significant corrections of period errors/changes in accounting policies that require retrospective adjustment.

DISCLOSURES AND LEGAL COMPLIANCE

8.3 Key management personnel

CR TAFE has determined key management personnel to include the Managing Director, senior officers of CR TAFE and the Minister that CR TAFE assists. CR TAFE does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of CR TAFE for the reporting period are presented within the following bands:

	2023	2022
Compensation of the accountable authority (\$)		
290,001 - 300,000	1	-
270,001 - 280,000	-	1
30,001 - 40,000	1	-
20,001 - 30,000	-	1
0 - 10,000	8	10
Compensation of the senior officers (\$)		
190,001 - 200,000	2	1
180,001 - 190,000	1	1
170,001 - 180,000	2	1
160,001 - 170,000	-	1
150,001 - 160,000	-	1
130,001 - 140,000	-	1
90,001 - 100,000	1	-
70,001 - 80,000	1	-
Accountable Authority	359,269	332,500
Senior Officers	1,090,800	823,699
Total compensation of key management personnel	1,450,069	1,156,199

Total compensation includes the superannuation expense incurred by CR TAFE in respect of key management personnel.

8.4 Related party transactions

CR TAFE is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of CR TAFE include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities). Such transactions include services received free of charge from other State government agencies (note 3.1)
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Outside of normal citizen type transactions with CR TAFE, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

CR TAFE has no related bodies.

8.6 Affiliated bodies

CR TAFE has no affiliated bodies.

8.7 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2023	2022
Auditing the accounts, financial statements, controls and key performance indicators	181,750	174,700
Additional audit fees	10,000	4,800
	191,750	179,500

8.8 Non-current assets classified as held for transfer

CR TAFE has no non-current assets classified as held for transfer.

DISCLOSURES AND LEGAL COMPLIANCE

8.9 Supplementary financial information

(a) Write-offs

During the financial year, \$86,735 (2022: \$169,862) of debts due to CR TAFE were written off and \$5,061 (2022: \$0) of obsolete inventory under the authority of:

	2023	2022
The accountable authority	91,796	169,862
	91,796	169,862

(b) Forgiveness of debts

	2023	2022
Forgiveness (waiver) of debts by CR TAFE	13,064	23,480
	13,064	23,480

9 Explanatory statement

This explanatory section explains variations in the financial performance of CR TAFE undertaking transactions under its own control, as represented by the primary financial statements.

All variances between estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for major variances which vary more than 10% from their comparative and the variation is also more than 1% of the following (as appropriate):

1) Estimate and actual results for the current year:

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows, and
- Total Assets of the annual estimates for the Statement of financial position

2) Actual results for the current year and the prior year actual:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows; and
- Total Assets of the previous year for the Statement of financial position

DISCLOSURES AND LEGAL COMPLIANCE

9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense		41,677,209	45,708,857	42,069,634	4,031,648	3,639,223
Grants and subsidies		-	11,139	-	11,139	11,139
Finance costs		54,974	88,435	60,969	33,461	27,466
Supplies and services	1,A	14,349,633	16,596,702	13,561,438	2,247,069	3,035,264
Asset revaluation decrement		-	270,000	-	270,000	270,000
Other expenses	2	4,526,272	5,612,542	4,997,973	1,086,270	614,569
Cost of sales		459,505	484,267	455,192	24,762	29,075
Loss on disposal of non-current assets		-	22	257,746	22	(257,725)
Loss on disposal of lease arrangements		-	805	-	805	805
Depreciation and amortisation expense		5,505,094	5,161,919	4,875,266	(343,175)	286,653
Total cost of services		66,572,687	73,934,687	66,278,217	7,362,000	7,656,470
Income						
Fee for service		814,909	892,488	840,339	77,579	52,150
Student fees and charges	3	3,684,000	2,871,999	3,190,933	(812,002)	(318,935)
Ancillary trading		410,418	283,256	332,899	(127,162)	(49,643)
Sales		727,932	750,071	693,877	22,139	56,194
Interest revenue		72,132	562,976	172,995	490,844	389,981
Other revenue		981,520	766,421	815,134	(215,099)	(48,713)
Total revenue		6,690,911	6,127,211	6,046,177	(563,700)	81,034
Gains						
Other gains - land		-	-	300,000	-	(300,000)
Gain on disposal of lease arrangements		-	-	17,315	-	(17,315)
Total gains		-	-	317,315	-	(317,315)
Total income other than income from State Government		6,690,911	6,127,211	6,363,492	(563,700)	(236,281)
NET COST OF SERVICES		59,881,776	67,807,476	59,914,725	7,925,700	7,892,751
Income from State Government						
Grants and subsidies	4,B	52,832,877	63,586,663	53,999,962	10,753,786	9,586,701
Resource received		1,786,828	2,523,449	1,794,281	736,621	729,168
Income from other public sector entities	5	-	864,780	947,442	864,780	(82,663)
Total income from State Government		54,619,705	66,974,892	56,741,685	12,355,187	10,233,207
DEFICIT FOR THE PERIOD		(5,262,071)	(832,584)	(3,173,040)	4,429,487	2,340,455
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	1,970,190	5,580,775	1,970,190	(3,610,585)
Total other comprehensive income		-	1,970,190	5,580,775	1,970,190	(3,610,585)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(5,262,071)	1,137,606	2,407,735	6,399,677	(1,270,129)

Major Estimate and Actual (2023) Variance Narratives

- Supplies and services increased by \$2.2m or 16% due to additional funding and therefore subsequent expenditure were unknown at the time the estimates were prepared. For example, heavy haulage truck driver contract assessors, resources received free of charge by the Department of Training and Workforce Development, State Solicitors Office; minor building enhancements.
- Other expenses increased by \$1.1m or 24% due to the Landgate asset revaluation decrement for land, additional building maintenance and repairs, workers compensation premium; being unknown at the time the estimates were prepared.
- Student fees and charges decreased by \$812k or 22% due to state government funding priorities in training delivery (ie: targeted fee relief, fee free and half price courses). State funding increased to offset the reduction in student fees and charges.
- Grants and subsidies increased by \$10.7m or 20% due to additional project and support funding were unknown at the time the estimates were prepared.

DISCLOSURES AND LEGAL COMPLIANCE

5. Income from other public sector increased by \$864k or 100% due to estimate being included in other revenue.

Major Actual 2023 and Comparative (2022) Variance Narratives

A. Supplies and services increased by \$3m or 22% due to an increase in student curriculum hours (SCH) compared with prior year and therefore student materials costs, utility costs, heavy vehicle contract assessors, resources received free of charge by the Department of Training and Workforce Development, State Solicitors Office; payments for shared services, minor building enhancements, hire of marine vessel whilst College vessel undergoing refurbishment, travel costs, software and professional development including WHS training.

B. Grants and subsidies increased by \$9.6m or 18% due to additional state funding for targeted fee relief enrolments, project funding relating to the lecturer's agreement, cyber security and digital strategy support, state government cost of living payment for public servants, heavy haulage truck driver training support, regional retention incentive allowance.

DISCLOSURES AND LEGAL COMPLIANCE

9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
ASSETS						
Current Assets						
Cash and cash equivalents		2,681,436	7,316,875	5,012,872	4,635,439	2,304,003
Restricted cash and cash equivalents		60,000	2,861,827	1,844,651	2,801,827	1,017,176
Receivables		1,377,365	1,525,692	1,730,227	148,327	(204,535)
Inventories		54,541	48,483	40,631	(6,058)	7,852
Other current assets		650,517	761,534	637,170	111,017	124,364
Total Current Assets		4,823,859	12,514,412	9,265,551	7,690,553	3,248,861
Non-Current Assets						
Restricted cash and cash equivalents		1,116,967	1,370,359	1,076,039	253,392	294,320
Property, plant and equipment		133,831,915	141,687,158	129,888,655	7,855,243	11,798,502
Right of Use Assets		1,722,742	2,033,644	1,551,779	310,902	481,865
Total Non-Current Assets		136,671,624	145,091,160	132,516,473	8,419,536	12,574,687
TOTAL ASSETS		141,495,483	157,605,572	141,782,024	16,110,089	15,823,548
LIABILITIES						
Current Liabilities						
Payables		2,553,754	2,488,155	3,658,222	(65,599)	(1,170,067)
Lease Liabilities		605,068	638,532	477,499	33,464	161,032
Employee related provisions		5,473,354	5,397,487	5,276,063	(75,867)	121,424
Other current liabilities		1,989,230	3,186,408	2,519,865	1,197,178	666,543
Total Current Liabilities		10,621,406	11,710,581	11,931,649	1,089,175	(221,068)
Non-Current Liabilities						
Lease liabilities		1,292,619	1,567,747	1,191,707	275,128	376,039
Employee related provisions		2,641,134	3,102,147	2,845,298	461,013	256,848
Total Non-Current Liabilities		3,933,753	4,669,894	4,037,006	736,141	632,888
TOTAL LIABILITIES		14,555,159	16,380,475	15,968,655	1,825,316	411,820
NET ASSETS		126,940,324	141,225,097	125,813,370	14,284,773	15,411,728
EQUITY						
Contributed equity		160,446,918	161,183,247	146,909,125	736,329	14,274,122
Reserves		-	18,104,412	16,134,222	18,104,412	1,970,190
Accumulated deficit		(33,506,594)	(38,062,562)	(37,229,978)	(4,555,968)	(832,584)
TOTAL EQUITY		126,940,324	141,225,097	125,813,370	14,284,773	15,411,728

Major Estimate and Actual (2023) Variance Narratives

CR TAFE variances within benchmark parameters, therefore no major variances to report.

Major Actual 2023 and Comparative (2022) Variance Narratives

CR TAFE variances within benchmark parameters, therefore no major variances to report.

DISCLOSURES AND LEGAL COMPLIANCE

9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
CASH FLOWS FROM STATE GOVERNMENT						
Grants and subsidies - DTWD	6,C	51,203,001	64,411,193	54,493,305	13,208,192	9,917,888
Funds from other public sector entities		1,529,877	864,780	947,442	(665,097)	(82,662)
Total Net cash provided by State Government		52,732,878	65,275,973	55,440,747	12,543,095	9,835,226
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits expense	7,D	(41,627,210)	(46,639,195)	(40,449,564)	(5,011,985)	(6,189,631)
Supplies and services	8,E	(12,412,804)	(14,274,023)	(11,739,435)	(1,861,219)	(2,534,588)
Finance costs		(54,974)	(88,435)	(60,969)	(33,461)	(27,466)
Grants and subsidies		-	(11,139)	-	(11,139)	(11,139)
GST payments on purchases		(1,460,873)	(1,749,785)	(1,507,289)	(288,912)	(242,496)
Other payments	9	(4,770,835)	(6,019,982)	(5,395,455)	(1,249,147)	(624,527)
Receipts						
Fee for service		1,183,098	886,787	850,592	(296,311)	36,195
Student fees and charges		3,340,881	2,859,498	3,225,557	(481,383)	(366,059)
Ancillary trading		410,418	283,256	332,899	(127,162)	(49,643)
Interest received		72,131	451,737	109,107	379,606	342,630
GST receipts on sales		654,519	303,021	261,894	(351,498)	41,127
GST receipts from taxation authority		806,355	1,434,646	1,190,313	628,291	244,333
Other receipts		1,569,440	1,612,350	1,193,681	42,910	418,669
Net cash used in operating activities		(52,289,854)	(60,951,264)	(51,988,669)	(8,661,410)	(8,962,595)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical	10	(2,253,861)	(864,593)	(1,146,035)	1,389,268	281,442
Receipts						
Proceeds from sale of non-current physical assets		-	-	11,235	-	(11,235)
Capital Contribution	11	1,653,861	843,853	999,546	(810,008)	(155,693)
Net cash used in investing activities		(600,000)	(20,740)	(135,254)	579,260	114,514
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease		(649,676)	(688,470)	(726,775)	(38,794)	38,305
Net cash provided by/(used in) financing activities		(649,676)	(688,470)	(726,775)	(38,794)	38,305
Net increase/decrease in cash and cash equivalents		(806,652)	3,615,499	2,590,049	4,422,151	1,025,450
Cash and cash equivalents at the beginning of period		4,665,055	7,933,562	5,343,513	3,268,507	2,590,049
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		3,858,403	11,549,061	7,933,562	7,690,658	3,615,499

Major Estimate and Actual (2023) Variance Narratives

6. Grants and subsidies - DTWD increased by \$13.2m or 36% due to additional project and support funding were unknown at the time the estimates were prepared.

7. Employee benefits expense increased by \$5m or 12% due to an increase in student curriculum hours (SCH) compared with prior year and therefore an increase in lecturing costs; regional retention incentive allowance, project coordination funding, being unknown at the time the estimates were prepared.

8. Supplies and services increased by \$1.8m or 15% due to additional funding and therefore subsequent expenditure were unknown at the time the estimates were prepared. For example, heavy haulage truck driver contract assessors, resources received free of charge by the Department of Training and Workforce Development, State Solicitors Office; minor building enhancements.

9. Other payments increased by \$1.2m or 26% due to additional building maintenance and repairs, workers compensation premium; being unknown at the time the estimates were prepared.

10. Purchase of non-current physical assets decreased by \$1.4m or 62% due to funding for Kalgoorlie trades training centre expected to be procured in 2023, however to be carried over into 2024.

DISCLOSURES AND LEGAL COMPLIANCE

11. Capital Contribution decreased by \$810k or 49% due to Department of Training and Workforce Development stage 1 and stage 2 cash grant funding for the modern TAFE equipment program included in current year estimates, however were

Major Actual 2023 and Comparative (2022) Variance Narratives

C. Grants and subsidies increased by \$9.9m or 18% due to additional state funding for targeted fee relief enrolments, project funding relating to the lecturer's agreement, cyber security and digital strategy support, state government cost of living payment for public servants, heavy haulage truck driver training support, regional retention incentive allowance.

D. Employee benefits expense increased by \$6.2m or 15% due to an increase in student curriculum hours (SCH) compared with prior year and therefore an increase in lecturing costs; regional retention incentive allowance, project coordination costs, positions vacant in prior year and filled in current year.

E. Supplies and services increased by \$2.5m or 22% due to an increase in student curriculum hours (SCH) compared with prior year and therefore student materials costs, utility costs, heavy vehicle contract assessors, resources received free of charge by the Department of Training and Workforce Development, State Solicitors Office; payments for shared services, minor building enhancements, hire of marine vessel whilst College vessel undergoing refurbishment, travel costs, software and professional development including WHS training.

ANNUAL ESTIMATES

In accordance with Treasurer's Instruction 953, the annual estimates for the 2024 year are hereby included in the Annual Report. These estimates do not form part of the 2023 financial statements and are not subject to audit.

Central Regional TAFE 2024 S40 SUBMISSION Statement of Comprehensive Income

	2024 Budget Estimate \$
COST OF SERVICES	
Expenses	
Employee benefits expense	49,861,307
Supplies and services	16,169,464
Depreciation and amortisation expense	5,432,367
Finance costs	54,974
Cost of sales	472,141
Other expenses	4,935,618
Total Cost of Services	76,925,871
Income	
Revenue	
Fee for service	900,830
Student charges and fees	3,028,000
Ancillary trading	316,092
Sales	747,950
Interest revenue	438,542
Other revenue	869,221
Total income other than income from State Government	6,300,635
NET COST OF SERVICES	(70,625,236)
INCOME FROM STATE GOVERNMENT	
State funds	64,985,623
Resources received free of charge	1,804,696
Total income from State Government	66,790,319
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(3,834,917)

**Central Regional TAFE
2024 S40 SUBMISSION
STATEMENT OF FINANCIAL POSITION**

	2024 Budget Estimate \$
ASSETS	
Current Assets	
Cash and cash equivalents	10,568,015
Restricted cash and cash equivalents	60,000
Inventories	40,631
Receivables	1,730,227
Other current assets	637,170
Total Current Assets	13,036,043
Non-Current Assets	
Restricted cash and cash equivalents	1,566,583
Property, plant and equipment	140,834,272
Right of Use Assets	1,312,099
Total Non-Current Assets	143,712,954
TOTAL ASSETS	156,748,997
LIABILITIES	
Current Liabilities	
Payables	4,058,224
Lease Liabilities	511,207
Provisions	5,276,063
Other current liabilities	2,519,865
Total Current Liabilities	12,365,359
Non-Current Liabilities	
Lease Liabilities	1,157,999
Provisions	2,845,298
Total Non-Current Liabilities	4,003,297
TOTAL LIABILITIES	16,368,656
NET ASSETS	140,380,341
EQUITY	
Contributed Equity	162,941,125
Reserves	16,134,223
Accumulated surplus/(deficiency)	(38,695,007)
TOTAL EQUITY	140,380,341

**Central Regional TAFE
2024 S40 SUBMISSION
STATEMENT OF CASH FLOWS**

	2024 Forecast \$
CASH FLOWS FROM STATE GOVERNMENT	
Delivery and Performance Agreement Revenue	62,852,001
Other public Sector Entities and Non-DPA Revenue	2,033,623
Net cash provided by State Government	64,885,624
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Payments	
Employee benefits	(49,811,308)
Supplies and services	(14,214,767)
Finance costs	(54,974)
GST payments on purchases	(1,460,873)
Cost of goods sold	(135,094)
Other payments	(5,057,723)
Operating Receipts	
Fee for service	1,269,019
Student fees and charges	2,684,881
Ancillary trading	316,092
Interest received	438,541
GST receipts on sales	654,519
GST receipts from taxation authority	806,355
Sale of Goods	288,368
Other receipts	1,188,791
Net cash provided by/(used in) operating activities	(63,088,173)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current physical assets	(2,808,000)
Net cash provided by/(used in) investing activities	(2,808,000)
CASH FLOWS FROM FINANCING ACTIVITIES	
Finance lease repayment of principal	(649,676)
Net cash provided by/(used in) financing activities	(649,676)
Net increase/(decrease) in cash held and cash equivalents	(1,660,225)
Cash and cash equivalents at the beginning of the period	13,854,823
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	12,194,598

**Central Regional TAFE
2024 S40 SUBMISSION
STATEMENT OF CHANGES IN EQUITY**

	2024 Budget Estimate \$
Balance of equity at start of period	143,015,258
CONTRIBUTED EQUITY	
Balance at start of period	161,741,125
Capital contribution	1,200,000
Balance at end of period	162,941,125
RESERVES	
Asset Revaluation Reserve	
Balance at start of period	16,134,223
Balance at end of period	16,134,223
ACCUMULATED SURPLUS (RETAINED EARNINGS)	
Balance at start of period	(34,860,090)
Surplus/(deficit) or profit/(loss) for the period	(3,834,917)
Balance at end of period	(38,695,007)
Balance of equity at end of period	140,380,341
Total income and expense for the period	(3,834,917)

KEY PERFORMANCE INDICATORS

Certification of Key Performance Indicators

We hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Central Regional TAFE's performance, and fairly represent the performance of the Central Regional TAFE for the year ended 31 December 2023.



Christine Rafanelli
A/Governing Council Chair
Central Regional TAFE
11 March 2024



Joanne Payne
Managing Director
Central Regional TAFE
11 March 2024

Government Goals

WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.

Desired Outcome

The provision of Vocational Education and Training services to meet community and industry training needs.

Central Regional TAFE has developed Key Performance Indicators to report performance relating to the effectiveness and efficiency with which the above outcome has been achieved. The College uses these indicators in reviewing its performance and in its ongoing commitment to improve its programs and services.

Effectiveness Indicators

The effectiveness indicators measure the achievement of Vocational Education and Training in meeting community and industry needs via student and graduate satisfaction, labour force status of graduates and profile achievement.

Key Effectiveness Indicator 1.1: Overall Student Satisfaction

To determine performance against Key Performance Indicator 1.1 (Student Satisfaction), the College has used the WA Student Satisfaction Survey 2023, conducted by Wallis Social Research (Wallis) on behalf of the Western Australian Department of Training and Workforce Development (DTWD).

The aim of the survey is to gain an understanding of students' training requirements and to measure the quality of the delivery of training and services provided by Central Regional TAFE.

The overall student satisfaction rating calculates the number of 'satisfied' and 'very satisfied' respondents. The results provide an overall expression of how satisfied students are with various services provided by the College. Students were asked to respond to the question 'Overall, how satisfied were you with your course?' on a five point scale where one is 'very satisfied' and five is 'very dissatisfied'. Table One shows the proportion of respondents who were either very satisfied or satisfied overall with their course(s).

Table One: Overall Student Satisfaction Rate

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
Central Regional TAFE	91.6%	89.0%	84.3%	93.5%	87.2%
Western Australia	87.6%	87.3%	85.7%	NA	87.3%

Source: Wallis, Student Satisfaction Survey 2023

Derivation:

The total population for Central Regional TAFE was 4,517 students and 1,067 responses were received. This represents a response rate of 23.6%. The College's relative confidence interval was $\pm 1.8\%$ at the 95% confidence level.

The total population for the whole of Western Australia (excluding private training providers) was 44,236 students and 10,743 responses were received. This represents a response rate of 24.3%. The whole of Western Australia's relative confidence interval was $\pm 0.5\%$ at the 95% confidence level.

Notes: In the 2023 WA Student Satisfaction Survey, 87.2% of students who responded were either very satisfied or satisfied with their chosen course at Central Regional TAFE. The College notes that the 2023 Actual result is lower than the 2023 Target (93.5%) however it is an increase of 2.9% on the 2022 actual result.

The following student groups have been excluded from the scope of the survey: international full fee-paying students, Adult Community Education (ACE) students, students undergoing training through the school based program VET Delivered to Secondary Students (VETDSS), students who are in a correctional facility and students aged less than 15 years.

All data described in this report have been weighted to reflect the total student population based on a combination of student gender (male/female, other), age group (15-19, 20-29, 30-44, 45+), education type (EBS, IBS) and training provider (each of the five TAFE colleges, WAAPA and private training providers). Weighted cells with a zero count for the population and survey data were removed.

Key Effectiveness Indicator 1.2: Graduate Achievement Rate

The Social Research Centre conducts the annual Student Outcomes Survey on behalf of the National Centre for Vocational Education and Research (NCVER). The aim of the survey is to measure Vocational Education and Training students’ employment status, further study and the options of the training undertaken.

Graduate achievement is a question in the Student Outcomes Survey and measures the extent to which the College graduates have wholly or partly achieved their main reason for undertaking their course.

Table Two: Graduate Achievement

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
Central Regional TAFE	84.4%	88.1%	88.9%	91.0%	90.9%
TAFE Australia	81.8%	83.8%	85.7%	N/A	86.6%
All VET Providers Australia	83.6%	85.0%	87.2%	N/A	88.1%

Source: 2023 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

Notes: 440 graduates responded to the survey, giving a response rate of 29.5% and a confidence level of 95%

Key Effectiveness Indicator 1.3: Graduate Destination Rate

Graduation destination data is also taken from the Student Outcome Survey and measures the proportion of graduates in employment. This measure shows the extent to which the organisation is providing relevant, quality training that enhances student employability. Graduate employment status measures who was employed, unemployed or not in the labour force.

Table Three: Graduate Employment Outcomes

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
Graduates Employed					
Central Regional TAFE	75.0%	75.0%	79.9%	80.0%	84.5%
TAFE Australia	65.7%	70.3%	75.6%	N/A	77.7%
All VET providers Australia	68.6%	72.1%	77.4%	N/A	79.5%
Graduates Unemployed					

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
Central Regional TAFE	13.3%	11.3%	7.8%	N/A	7.7%
TAFE Australia	17.5%	16.1%	13.1%	N/A	12.2%
All VET providers Australia	16.4%	14.9%	11.5%	N/A	10.6%
Graduates Not in Labour Force					
Central Regional TAFE	11.8%	13.5%	12.3%	N/A	7.6%
TAFE Australia	16.6%	13.5%	11.3%	N/A	10.0%
All VET providers Australia	14.8%	12.9%	11.1%	N/A	9.9%

Source: 2023 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

Notes: 440 graduates responded to the survey, giving a response rate of 29.5% and a confidence level of 95%.

Key Effectiveness Indicator 1.4: Achievement of Profile Delivery

This performance indicator reports the effectiveness of Central Regional TAFE in meeting targets in the Delivery and Performance Agreement (DPA), through which the College is resourced to deliver training purchased by Government. Purchased delivery takes into consideration the needs of the local community, individuals and the workforce development requirements of industry. Through this delivery the College is able to assist clients to achieve their desired training outcomes.

Overall Achievement of Profile Delivery

This performance indicator shows the overall percentage of Student Curriculum Hours (SCH) achieved for training purchased by the Department of Training and Workforce Development and summarises the data in Table Five.

Table Four: Achievement of 2023 Profile, Estimated Vs Achieved SCH

	Target SCH	Achieved SCH	% Achieved
2019	1,915,978	1,890,188	98.7%
2020	1,920,978	1,753,856	91.3%
2021	2,124,678	2,081,579	97.9%
2022	2,200,000	1,879,709	85.4%
2023	2,200,000	2,149,122	97.69%

Source: Central Regional TAFE Delivery and Performance Agreement (DPA) for the target SCH and TECH One Student Management System for achieved SCH.

Notes:

- i The % Profile Achievement is obtained by dividing the actual DPA SCH achieved by the Target SCH contained within the DPA.
- ii During 2023 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2023 was 2,300,000 SCH. The percentage achieved against this revised target was 93.44%.

Achievement of Profile Delivery by ANZSCO Group

This measure indicates the estimate (ie amount purchased) and actual achievement of Student Curriculum Hours (SCH) by the State Australian and New Zealand Standard Classification of Occupation (ANZSCO) Groups. The classification of these Groups is based on the occupation or outcome the course is intended to serve and highlights the College's performance in achieving delivery targets.

Table Five: Achievement of 2023 Profile by the State Australian and New Zealand Standard Classification of Occupation Groups

ANZSCO Group		2023 Target SCH	2023 Actual SCH
1	MANAGERS		
11	Chief Executives, General Managers and Legislators	4,000	1,845
12	Farmers and Farm Managers	1,000	
13	Specialist Managers	12,200	3,550
14	Hospitality, Retail and Service Managers	12,500	7,025
	Sub-Total SCH	29,700	12,420
2	PROFESSIONALS		
21	Arts and Media Professionals	24,200	26,142
22	Business, Human Resource and Marketing Professionals	2,000	
23	Design, Engineering, Science and Transport Professionals	44,700	34,010
24	Education Professionals	20,610	9,075
26	ICT Professionals	25,200	23,675
27	Legal, Social and Welfare Professionals	2,510	5,195
	Sub-Total SCH	119,220	98,097
3	TECHNICIANS AND TRADES WORKERS		
31	Engineering, ICT and Science Technicians	52,528	60,037
32	Automotive and Engineering Trades Workers	192,780	225,377
33	Construction Trades Workers	48,200	40,951
34	Electrotechnology and Telecommunications Trades Workers	49,500	65,886
35	Food Trades Workers	24,500	20,273
36	Skilled Animal and Horticultural Workers	44,100	47,018
39	Other Technicians and Trades Workers	10,800	9,515
	Sub-Total SCH	422,408	469,057
4	COMMUNITY AND PERSONAL SERVICE WORKERS		
41	Health and Welfare Support Workers	217,352	165,682
42	Carers and Aides	294,111	224,712
43	Hospitality Workers	17,576	21,175
45	Sports and Personal Service Workers	38,105	27,409
	Sub-Total SCH	567,144	438,978
5	CLERICAL AND ADMINISTRATIVE WORKERS		
51	Office Managers and Program Administrators	12,900	22,210
52	Personal Assistants and Secretaries	16,084	7,415
53	General Clerical Workers	64,680	51,445
55	Numerical Clerks	19,690	20,535
59	Other Clerical and Administrative Workers	16,500	8,110
	Sub-Total SCH	129,854	109,715
6	SALES WORKERS		
61	Sales Representatives and Agents		
62	Sales Assistants and Salespersons	5,988	5,657
	Sub-Total SCH	5,988	5,657

DISCLOSURES AND LEGAL COMPLIANCE

ANZSCO Group		2023 Target SCH	2023 Actual SCH
7	MACHINERY OPERATORS AND DRIVERS		
71	Machine and Stationary Plant Operators	108,500	128,685
72	Mobile Plant Operators	157,000	161,794
73	Road and Rail Drivers	57,000	94,615
	Sub-Total SCH	322,500	385,094
8	LABOURERS		
82	Construction and Mining Labourers	86,264	58,643
83	Factory Process Workers	36,272	25,793
84	Farm, Forestry and Garden Workers	133,135	166,401
85	Food Preparation Assistants	16,800	9,576
89	Other Labourers	73,669	76,685
	Sub-Total SCH	346,140	337,098
G	GENERAL EDUCATION		
GB	Adult Literacy	138,768	156,245
GE	Targeted Courses	118,278	136,761
	Sub-Total SCH	257,046	293,006
Total SCH		2,200,000	2,149,122

Source: Central Regional TAFE Delivery and Performance Agreement (DPA) for the target SCH and TECH One Student Management System for achieved SCH.

Notes:

- i SCH achievement based on the Original DPA and not on variations agreed to in 2023.
- ii During 2023 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2023 was 2,300,000 SCH. The percentage achieved against this revised target was 93.44%.
- iii Central Regional TAFE performed strongly against original 2023 planning targets, finishing the year with a small shortfall of 50,878 SCH. The shortfall was mainly in some priority area delivery where there had been substantial planned targets. Of note, the take up of pre-apprenticeship qualifications was lower than planned, which may have been indicative of employers taking on increased apprentices to address their workforce needs. Projected enrolment completions slowed in the final quarter of the year which also impacted the final achievement across the College. The College will review processes with a view to making improvements in 2024 where required.

Efficiency Indicator

The efficiency indicator is a measure that shows the average cost of training delivery per Student Curriculum Hour (SCH).

Key Efficiency Indicator 1.1: Overall cost per SCH

The overall cost per SCH demonstrates the efficiency with which the College manages its resources to enable the provision of Vocational Education and Training services to meet community and industry needs.

The aggregate unit cost is calculated by determining the total cost of services, as reported in the College's 2023 Financial Statements, and dividing by the actual SCH delivered for profile and non-profile, excluding credit transfers, exam only and continuing students.

DISCLOSURES AND LEGAL COMPLIANCE

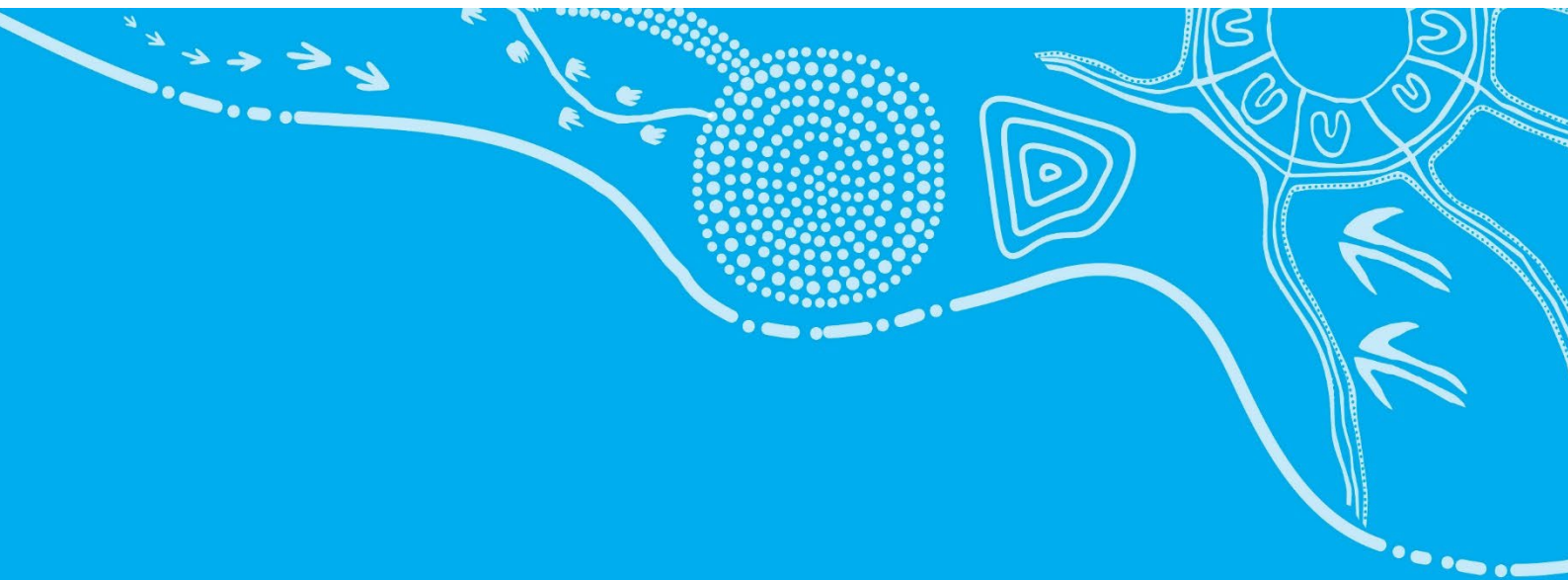
Table Six: Cost per Student Curriculum Hours (\$/SCH)

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
\$ per SCH	\$32.68	\$28.97	\$34.39	\$28.94	\$33.51

Source: Financial Statements and TECH One Student Management System.

Notes:

- i **2023 Target:** approved target (\$28.94) is based on the Section 40 estimate Total cost of services (\$66m) divided by total SCH planned (profile: 2.2m and non-profile: 100k).
- ii **2023 Actual:** actual (\$33.51) is a result of Total cost of services (\$74m) divided by total SCH achieved (profile: 2.1m and non-profile: 57k). The Total cost of services includes non-cash items (\$7.9m) such as depreciation, loss on disposal of non-current assets, loss on lease arrangements, asset revaluation decrement and resources received free of charge.
- iii **Variance:** Cost per SCH variance (\$4.57) due to an increase in student materials costs, utilities, additional minor building enhancements, travel, software and professional development including WHS training, Landgate asset revaluation decrement for land and additional resources received free of charge. The lower than anticipated level of SCH delivered is also a factor in the variance.



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1800 672 700 | centralregionaltafe.wa.edu.au

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