

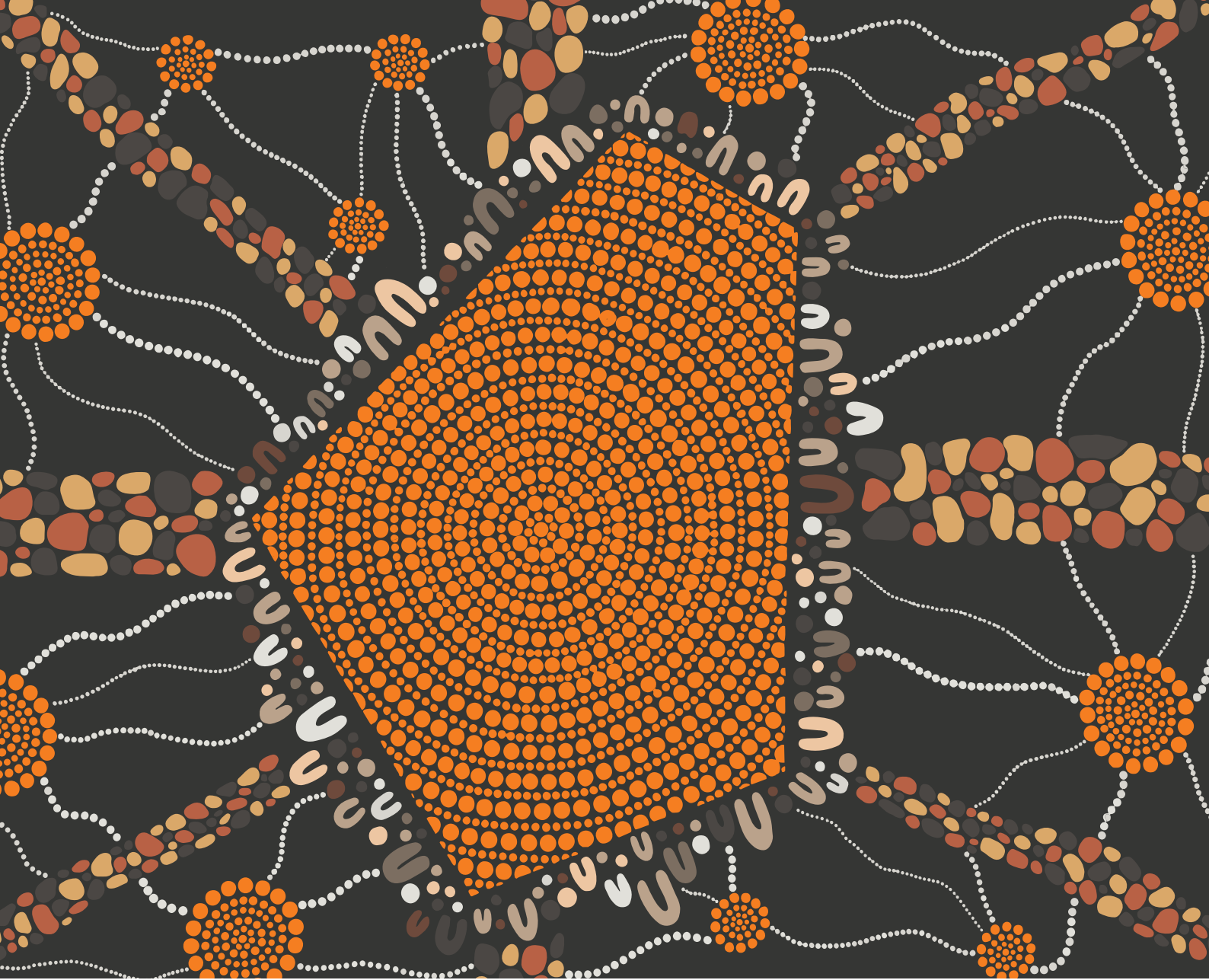


Government of Western Australia  
North Regional TAFE

# Annual Report 2023



[northregionaltafe.wa.edu.au](http://northregionaltafe.wa.edu.au)



## Acknowledgment

North Regional TAFE acknowledges the Traditional Custodians of the Kimberley and Pilbara regions of the North West of Australia and their history, culture and continuing connection to the land, sea, waterways and communities. We pay our respect to them and their elders past, present and emerging.

## Artist Acknowledgment

Rowena Morgan is a Kija, Jaru and Gooniyandi women from Halls Creek, WA.

Rowena who designed the piece to align with our values, brand and the services we provide for the community in the north west region.

The artwork represents all of the campuses, the diversity of our staff and students, and the journey that our staff and students travel between each campus.

After a consultation with Rowena we felt that she had a great insight into the training we deliver. We can't thank her enough for creating a piece that represents the College in a detailed and thoughtful way.

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# Statement of Compliance

To the Hon. Hannah Beazley MLA, Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development.

In accordance with Section 63(2) of the Financial Management Act 2006, we hereby submit for your information and presentation to Parliament, the Annual Report of North Regional TAFE for the calendar year ended 31 December 2023. This Annual Report has been prepared in accordance with the provisions of the Financial Management Act 2006 and the Vocational Education and Training Act 1996.

The financial statements comply with Australian Accounting Standards – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board.



Helen Smart  
Managing Director and Accountable Officer  
14 March 2024



Elizabeth Carr AM  
Governing Council Chair  
14 March 2024



# Overview Of The Agency



## Message From The Governing Council Chair and the Managing Director

*It is with great pleasure we present North Regional TAFE's 2023 Annual Report.*

*Looking back on 2023, the College experienced a year of notable change, achievements and challenges.*

*At the helm of NR TAFE, our Governing Council underwent a refresh in 2023, with Chairperson Emma White and 6 other members retiring or completing their terms. Within the College Executive and Management team, we also welcomed new staff in key positions, including Director of Corporate Services, Director of Organisational Services, Manager of Human Resources, 2 Training Managers, Manager Governance and Performance, and the new Manager of People & Culture position.*

*Exciting new training centres and building upgrades were completed to enhance the College's continued focus on Creating Opportunities through Great Learning Experiences. 2023 has seen a significant State Government capital investment in NR TAFE, including substantial infrastructure projects completed at four campuses.*

*A highlight of the year was NR TAFE's renewal of Registration by the Training Accreditation Council, which is required every 7 years. The extensive audit process went smoothly, and the College complies with all training Quality Standards. We acknowledge and value the considerable hard work of staff and their ongoing commitment to quality and continuous improvement, which enabled this successful outcome.*

*In 2023, as a part of the WA Government's Regional TAFE International Strategy, we welcomed our first new international students on the Broome campus after a hiatus of several years, laying the foundation for growth in this delivery to help address skill shortages within our regions.*

*Like many businesses operating in the Kimberley and Pilbara regions, WA's strong economy and labour market has continued to place pressure on NR TAFE's ability to attract and retain staff. The introduction of the Temporary Regional Attraction and Retention Incentive by the State Government for lecturers in the Kimberley and Pilbara is a welcomed initiative to help address this challenge.*

*Severe weather events at the start of 2023 also impacted delivery, particularly within the Kimberley and remote communities.*

*Despite this challenging operating environment, NR TAFE staff were able to implement several new TAFEWA systems and develop new internal systems to improve business processes.*

*In 2023, we continued our focus on the three key areas of improving the customer/student experience, increasing our training delivery, and improving organisational efficiency and effectiveness.*

*2023 has been a year of consolidation and re-grouping to meet emerging challenges, and we are confident our efforts over the year will be a springboard into great outcomes in 2024 and the future.*



**Elizabeth Carr AM**  
Governing Council Chair



**Helen Smart**  
Managing Director

## Executive Summary

In 2023, NR TAFE delivered in excess of 980,000 student curriculum hours (SCH) to 6,757 students, including Government-subsidised and fee-for-service training. We offer over 180 nationally recognised qualifications and skill sets in 20 industry areas across the million square kilometres serviced by our College. 42% of our delivery was for students under the age of 25, including 19% delivered to Secondary Students. 34% of our students identified as Aboriginal and Torres Strait Islander, including 209 undertaking apprenticeships or traineeships.

NR TAFE strongly emphasises culturally appropriate training initiatives within remote Aboriginal communities and small towns, on campus, and in diverse workplaces. The diverse delivery locations and our joined up support services are unique amongst large training providers in WA. During 2023, in response to local needs, NR TAFE undertook consultations with Fitzroy Crossing and Halls Creek communities to explore opportunities for increased engagement and services at both campuses. A strategy was developed for 2024 to allow for re-staffing student services at both campuses for a two-year trial period, enabling these campuses to re-open outside of scheduled drive-in and drive-out training delivery. The trial consists of six-monthly reviews in consultation with local stakeholders to adjust training programs to suit local needs.

Our Student Satisfaction remained strong at almost 90%, higher than the State average by 2.5%. While our overall delivery was below target and slightly below the level achieved in 2022, student completion of full qualifications during 2023 grew by 69%, from 874 in 2022 to 1,474 in 2023. Over the same period, completion of accredited skill sets dropped by 21% to 2,535 completions.

Enrolments by apprentices exceeded our target by more than 10%, reflecting the strength of the WA economy and labour market. WA's strengthening economy and strong labour market impacted NR TAFE's ability to attract and retain staff. Difficulties in attracting and retaining lecturers were mitigated during the year by the release of the WA Government's Temporary Regional Incentive for lecturers, along with other new lecturer entitlements. However, lecturer attraction and retention for some high-demand specialist areas have proven to be an ongoing challenge. Shortages in regional housing options have also proven a barrier to staff attraction and retention.



## Debbie Hester found relief through the Mary MacKillop Scholarship

In 2023, Debbie Hester, a local woman from Kununurra and a single mother of two, embarked on a Traineeship in BSB40120 Certificate IV in Business through Kimberley Group Training. While completing her Traineeship through Main Roads, Debbie faced the challenge of covering the costs independently. However, her journey turned positive when she was introduced to the Mary MacKillop Today First Nations Vocational Scholarship through the North Regional TAFE Aboriginal Training Services (ATS) Team in Kununurra.

“The ATS Team offered me the emotional support I needed. When I started my Traineeship, I couldn’t find the balance between study and work. The ATS Team offered me help and the space on campus to study.”



# North Regional TAFE **SNAPSHOT**

## STUDENT DEMOGRAPHICS

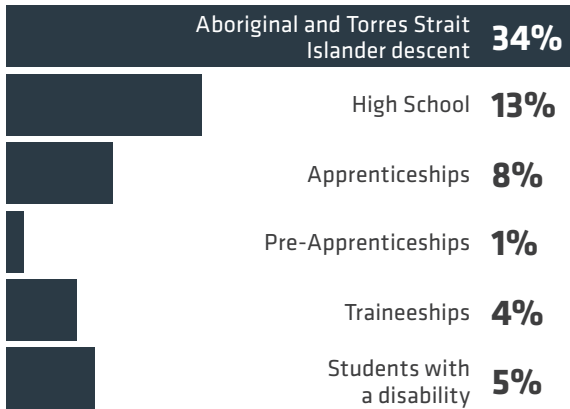


**6,757** Total Students

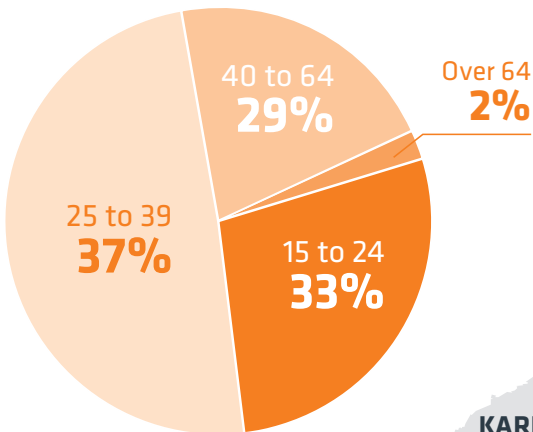


**3,628** Male  
**3,120** Female  
**2,356** ATSI Students

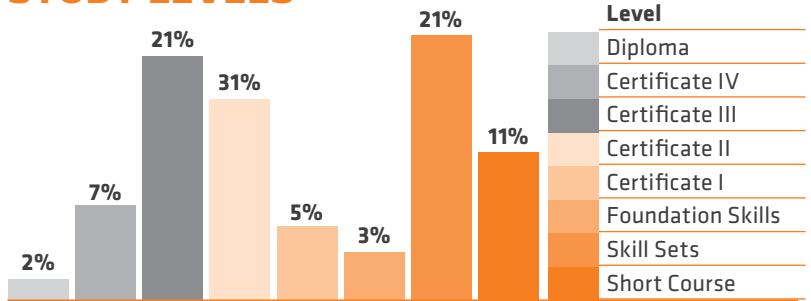
## STUDENT ENROLMENTS



## STUDENT AGE CATEGORIES



## STUDY LEVELS



## TOP 10 Qualifications

- Certificate II** in Conservation and Ecosystem Management
- Certificate III** in Civil Construction Plant Operations
- Certificate II** in Supply Chain Operations
- Certificate II** in in Construction Pathways
- Certificate II** in Visual Arts
- Certificate III** in Conservation and Ecosystem Management
- Certificate III** in Early Childhood Education and Care
- Certificate II** in Building and Construction (Pathway - Trades)
- Certificate II** in Rural Operations
- Certificate II** in Workplace Skills

## TOP 5 Skill Sets

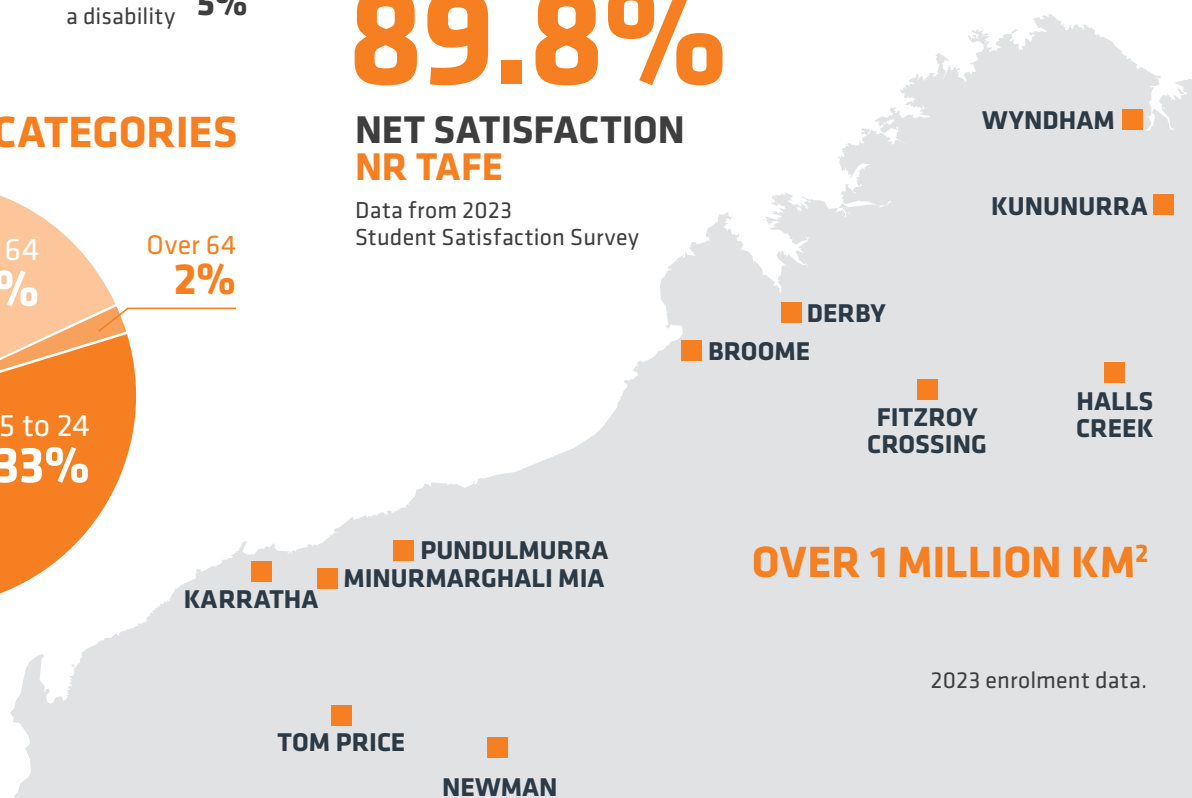
- First Aid Skill Set**
- Traffic Management Skill Set**
- Chemical Handling Skill Set**
- Provide Cardiopulmonary Resuscitation (CPR) Skill Set**
- Work Safely At Heights Skill Set**

## STUDENT SATISFACTION

**89.8%**

## NET SATISFACTION NR TAFE

Data from 2023 Student Satisfaction Survey



**OVER 1 MILLION KM<sup>2</sup>**

# About North Regional TAFE

## Operational Structure

### Enabling Legislation

North Regional TAFE was established as an agency on 11 April 2016, under the Vocational Education and Training Act 1996.

### Responsible Minister

Throughout 2023, the responsible Minister was the Hon. Simone McGurk MLA, Minister for Training; Water; Youth.

### Strategic direction and Purpose

North Regional TAFE'S Purpose that drives everything we do has remained:

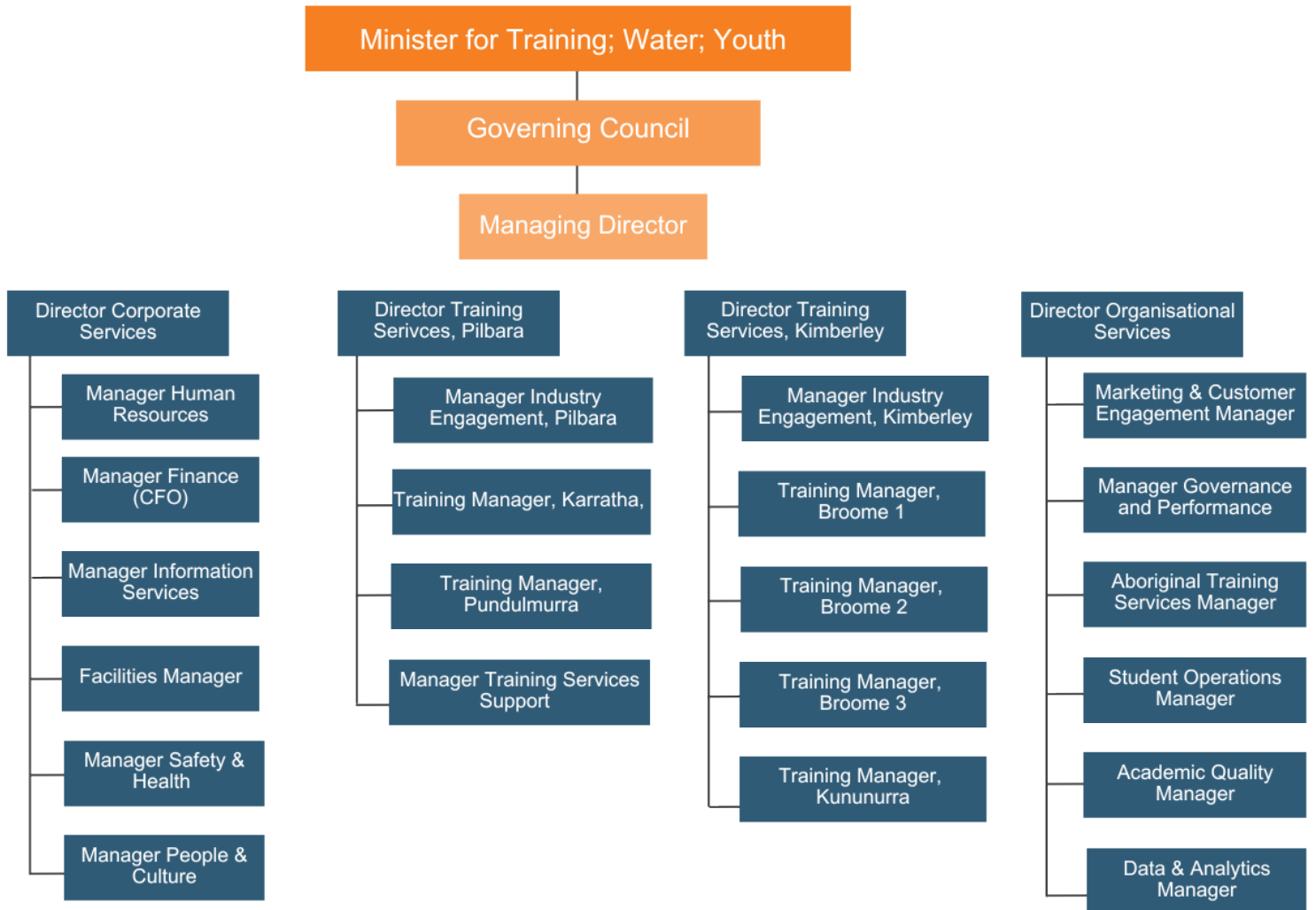
*Creating Opportunities through Great Learning Experiences.*

### Our Pillars

Our College is built on five pillars that reflect our commitment to providing quality and accessible vocational education and training that meets the needs of the individual, industry and the broader community.

- Respect and human rights
- Accountability
- Responsiveness
- Diversity of cultures, ideas, and peoples
- Aboriginal perspectives and reconciliation

## Organisational Structure



## Governing Council

The College's Governing Council is constituted under the Vocational Education and Training Act 1996. The role, structure and responsibilities of the Governing Council are detailed in the State Training Provider Governing Council Handbook published by the Department of Training and Workforce Development. Members are appointed by the Western Australian Government for their experience, expertise, and ability to contribute to the strategic direction of the college. Under the terms of the Vocational Education and Training Act 1996, the Governing Council is the governing body of the College with authority in the name of the College to perform the functions of the College and govern its operations and affairs.

Following resignation of the Governing Council chairperson, Emma White in March 2023, a new Chairperson Elizabeth Carr AM was appointed by the Minister in April 2023. The Governing Council met five times in 2023, at Broome campus, Karratha campus, in Perth, and online.

The 2023 Governing Council membership was as follows:

### Current Members



#### Elizabeth Carr AM

Member and Chairperson since 11/4/2023

Elizabeth's background incorporates private and public sector work in senior executive positions for IBM and Macquarie Group and within senior levels of politics and government in NSW, WA, PNG and the USA. Elizabeth is a full-time non-executive Director with a board portfolio covering Government, Private and Not-For-Profit organisations in WA and NSW. She currently chairs St Mary's Anglican Girls School (WA), South Metropolitan TAFE, North Regional TAFE, Waste Authority (WA), the Murrumbidgee Local Health District Audit & Risk Committee, the Department of Community Services Audit and Risk Committee (WA) and Department Primary Industries and Regional Development Audit and Risk Committee (WA), Deputy Chair Kokoda Track Foundation and Past President of the Harvard Club of Australia.

In the 2017 Queen's Birthday Honours, Elizabeth was recognised as a recipient of the Order of Australia (AM) "for significant service to the community through voluntary contributions to the health, aged care, education and social services sectors."



#### Yu-Ting (Karen) Huang

Member since 11/4/2023

As the current President of the Northwest Multicultural Association WA Inc. and throughout her career, Karen has successfully advocated for diverse communities' needs and facilitated initiatives promoting inclusivity and cultural understanding. For the past four years, Karen's extensive experience working for the WA State government has equipped her with a deep understanding of policy-making processes and governance. Her involvement in the Pilbara Universities Centre's community program further demonstrates her commitment to empowering individuals through education.



**Julia McIntyre**

Member since 11/4/2023

Julia has a leadership background in HR and organisational development, in the private VET sector, government and Health, along with knowledge in corporate governance and board experience. As a board member with Community Skills WA, Julia actively advocates for all Aboriginal medical services in WA, including the Pilbara. Julia currently heads up Workforce for Kimberley Aboriginal Medical Service, advocating for the interests of Kimberley Aboriginal people and organisations, and has played a vital role in COVID-19 management.



**Ellen Smith**

Member since 11/4/2023

Ellen has filled leadership roles in State Government over seven years across fisheries, northern agriculture, and primary industries workforce development. Ellen is currently the Chief Business Development Officer at Nyamba Buru Yawuru, an Aboriginal corporation representing the Yawuru people of Broome, and a Board Member of the Rural, Regional and Remote Women's Network of WA.



**Shirleyann Wilson (Shay)**

Member since 01/07/2023

Shay is a Traditional Owner for the Greater Kununurra area (Mirriuwung and Gajerrong) and Central/West Kimberley areas (Bunuba and Nyul Nyul), an Ord Valley Aboriginal Health Service board member. Shay has substantial experience in Human Resources and Vocational Training, including on-the-ground East Kimberley knowledge.



**Barbara O'Driscoll**

Member since 01/07/2019

Passionate about giving back to the community and volunteering her time, Barbara O'Driscoll embraces every challenge, including her appointment as a member of the North Regional TAFE Governing Council. Barbara has been a resident in Newman for more than 24 years, growing her experience, local knowledge and empathy for the East Pilbara region of WA.



**Joseph (Joe) Grande**

Member since 01/07/2021

Joe has over thirty years of experience in Training, Employment Services and Community Development in the West Kimberley Region of WA. As a qualified accountant, he brings sound financial management and corporate governance knowledge of the not-for-profit sector. Joe is passionate about working with Indigenous Australians to deliver real outcomes and is currently CEO of a Broome-based Aboriginal Corporation that delivers a diverse range of services throughout the Kimberley.



**Lorraine Injie**

Member since 01/07/2021

Lorraine Injie is Yinhawangka and comes from the central Pilbara. Lorraine is passionate about the retention of local Aboriginal languages and supporting and developing the Pilbara community. In 1990, Lorraine set up the language retention program at Pundulmurra and taught until 2013. Lorraine also managed language, literacy, and numeracy programs across the Pilbara and is currently the manager of Wangka Maya Pilbara Language Centre.



**Helen Smart**

Managing Director, North Regional TAFE and an ex-officio member of the Governing Council commenced 08/08/2022.

Helen was born in Wyndham, spent her early years in Kununurra, and later worked for the Department of Health in Port Hedland. Helen has broad local knowledge of both the Kimberley and Pilbara regions. She previously held the position of Director of Training Infrastructure Management at the Department of Training and Workforce Development for 12 years. In this role, Helen worked intensively with WA TAFE colleges and forged strong relationships with industry to lead strategic asset planning for the State training sector's land and building portfolio.

We would like to take this opportunity to thank the below members who left Governing Council, for their contribution during 2023 and prior:

**Emma White**

Chair from 01/07/2021 - Member from 10/06/2018 until 21/3/23

**Franz Haintz**

Deputy Chair from 01/07/2021 - Member from 24/01/2019 until 22/3/23

**Kristy Brittain**

Member from 11/06/2016 until 22/3/23.

**Maree Stallard**

Member from 01/07/2020 until 30/6/23

**Danielle Newport**

Member from 01/07/2022 until 22/3/23

**Mark Simpson**

Member from 01/07/2022 until 21/3/23

**Wendy Dunne**

Member from 01/07/2020 until 30/6/23

## Executive Management Team

The Executive Management Team is responsible for ensuring the College strategic objectives are being met. The team works collegially to plan, monitor performance, and take corrective measures where required.



**Helen Smart**  
Managing Director



**Ione Griffiths**  
Director Corporate  
Services  
6 March 2023  
onwards



**Markus Beuke**  
Director Training  
Services Kimberley



**Jeffrey Cooper**  
Director Training  
Services Pilbara



**Chantal Adams**  
Director  
Organisational  
Services  
11 January 2023  
onwards

During 2023 the Public Sector Commission approved two new Level 9 State Executive Service (SES) positions for each regional TAFE, with NR TAFE commencing processes to fill an Executive Director Client Engagement and Executive Director Training Services.

The new SES positions will report directly to the Managing Director and create expanded leadership capability for NR TAFE's delivery of State Government policy and initiatives, and regional workforce development outcomes, in an increasing complex environment.

## Aboriginal Training Advisory Group

The Aboriginal Training Advisory Group (ATAG) is appointed by and reports to the Governing Council. It is North Regional TAFE's peak group that provides advice and contributes to the planning, monitoring and evaluation of vocational education and training programs, cultural awareness and other key Aboriginal services.

The ATAG plays a key role as the formal Aboriginal consultative mechanism regarding training needs, support requirements and the effectiveness of training programs offered by NR TAFE. The group provides advice to the College in relation to the design, development and delivery of Aboriginal training programs and services needed to promote participation and successful outcomes.

In 2023, ATAG recommended the College take a 'built in' approach in relation to the engagement, retention, and completion of Aboriginal students, which resulted in the removal of the Aboriginal Training Plan. Instead, ATAG endorsed NR TAFE to develop a cultural framework and strategy of practical actions to apply an Aboriginal Lens over its decision making and operations. Work will continue on embedding this approach throughout 2024.

## Finance, Audit and Risk Management Committee

The Finance, Audit and Risk Management (FARM) Committee is a sub-committee of Governing Council with a key strategic role to monitor, support and strengthen the financial position and performance of North Regional TAFE.

The FARM Committee provides a forum for communication between the Governing Council and senior management and can liaise directly with external parties (such as auditors or Office of Auditor General) and provide recommendations or reports to the Governing Council on progress and issues as they arise.

The FARM Committee also ensures the integrity of audit functions and ensures the College has a robust risk management framework that underpins strategic and operational decisions.

The new Chair of the FARM Committee is Governing Council chairperson Elizabeth Carr AM. Two FARM meetings were held in 2023, with a hiatus period from April to October due to vacancies on Governing Council and the need for FARM to be re-established by the new Governing Council. During this period, necessary compliance was maintained via any required matters being directed to Governing Council.

### Relevant Legislation

In the performance of its functions, North Regional TAFE complies with the following relevant written laws:

#### State Legislation

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Auditor General Act 2006</li> <li>• Building Act 2011</li> <li>• Children and Community Services Amendment Bill 2021</li> <li>• Civil Liability Act 2002</li> <li>• Classification (Publications, Films and Computer Games) Enforcement Act 1996</li> <li>• Commercial Tenancy (Retail Shops) Agreements Act 1985</li> <li>• Corruption, Crime and Misconduct Act 2003</li> <li>• Disability Services Act 1993</li> <li>• Electoral Act 1907</li> <li>• Equal Opportunity Act 1984</li> <li>• Financial Management Act 2006</li> <li>• Freedom of Information Act 1992</li> <li>• Industrial Relations Act 1979</li> <li>• Integrity (Lobbyists) Act 2016</li> <li>• Interpretation Act 1984</li> <li>• Legal Deposit Act 2012 (WA)</li> <li>• Legal Deposit Regulations 2013 (WA)</li> <li>• Minimum Conditions of Employment Act 1993</li> </ul> | <ul style="list-style-type: none"> <li>• Parliamentary Commissioner Act 1971</li> <li>• Procurement Act 2020</li> <li>• Public and Bank Holidays Act 1972</li> <li>• Public Health Act 2016</li> <li>• Public Interest Disclosure Act 2003</li> <li>• Public Sector Management Act 1994</li> <li>• Salaries and Allowances Act 1975</li> <li>• School Education Act 1999</li> <li>• State Records Act 2000</li> <li>• State Superannuation Act 2000</li> <li>• Statutory Corporations (Liability of Directors) Act 1996</li> <li>• Vocational Education and Training Act 1996</li> <li>• Workers' Compensation and Injury Management Act 1981</li> <li>• Work Health and Safety Act 2020</li> <li>• Working with Children (Criminal Record Checking) Act 2004</li> </ul> |
|---|--|

#### Commonwealth Legislation

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• A New Tax System (Goods and Services Tax) Act 1999</li> <li>• Archive Act 1983</li> <li>• Competition and Consumer Act 2010</li> <li>• Copyright Act 1968</li> <li>• Corporations Act 2001</li> <li>• Disability Discrimination Act 1992</li> <li>• Education Services for Overseas Students Act 2000</li> <li>• Fair Work Act 2009</li> <li>• Fringe Benefits Tax Act 1986</li> <li>• National Vocational Education and Training Regulator Act 2011</li> </ul> | <ul style="list-style-type: none"> <li>• Higher Education Support Act 2003</li> <li>• Privacy Act 1988</li> <li>• Racial Discrimination Act 1975</li> <li>• Sex Discrimination Act 1984</li> <li>• Spam Act 2003</li> <li>• Student Identifiers Act 2014</li> <li>• Tertiary Education Quality and Standards Agency Act 2011</li> <li>• VET Student Loans Act 2016</li> <li>• Workplace Relations Act 1996</li> </ul> |
|--|---|



# Performance Management Framework

## State Government goals for TAFE Colleges

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

## Agency Level Government Desired Outcomes and Key Effectiveness Indicators

Desired Outcome: The provision of vocational education and training services to meet community and industry training needs.

Key Effectiveness Indicator 1.1: Overall student satisfaction

Key Effectiveness Indicator 1.2: Graduate achievement rate

Key Effectiveness Indicator 1.3: Graduate destination rate

Key Effectiveness Indicator 1.4: Achievement of profile delivery

## Services and Key Efficiency Indicators

Service: Delivery of Training

Key Efficiency Indicator 1.1: Overall cost per SCH

## Links between government goals and agency level desired outcomes

North Regional TAFE's Strategic Plan 2021-2023 outlined our key strategic goals and priorities that linked to the government goals and the State Training Plan throughout 2023. North Regional TAFE's strategic goals and how we undertake work toward these goals are listed on the next page:

Strategic Goals	North Regional TAFE Services
Deliver High Quality Vocational Education  Strengthen our Student, Employer and Community Focus  Valuing Our People  Maximise Our Resources	<ul style="list-style-type: none"><li>• Provision of government funded and commercial, fee for service training.</li><li>• Delivery of apprenticeships and traineeships.</li><li>• Partnerships with industry to build capability and support future workforce skilling requirements.</li><li>• Flexible, responsive, and nationally accredited training ranging from Certificate I to Diploma.</li><li>• Hosting and facilitating Jobs and Skills Centres that engage with local communities, businesses, and industry, providing employment and workforce development services.</li></ul>

The Business Plan 2023 described the vocational education and training and other priorities planned to meet our strategic outcomes.

## Changes To Outcome-Based Framework

There was no change to North Regional TAFE’s Outcome Based Management Framework in 2023.

## Shared Responsibilities With Other Agencies

North 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. North Regional TAFE reports to the Department on outcomes under that agreement.



# Agency Performance



# Report on Operations

The below is a summary of Key Performance Indicators for North Regional TAFE.

Indicators	2023 Target	2023 Actual	Variation
<b>Student Satisfaction</b> Overall Student Satisfaction	<b>90.0%</b>	<b>89.8%</b>	<b>-0.2%</b>

Source: WA Student Satisfaction Survey 2023

**Comment:** North Regional TAFE exceeded the State average of 87.3% by 2.5%.

<b>Graduate Destination Rate</b> Employed	<b>85.0%</b>	<b>82.4%</b>	<b>-2.6%</b>
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Source: NCVET Student Outcomes Survey 2023 – North Regional TAFE

**Comment:** North Regional TAFE exceeded the State average of 77.4% by 5%.

<b>Graduate Achievement Rate</b> Achieved main reason for doing course	<b>89.0%</b>	<b>89.7%</b>	<b>0.7%</b>
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Source: NCVET Student Outcomes Survey 2023 – North Regional TAFE

**Comment:** North Regional TAFE exceeded the State average of 85.6% by 4.1%.

Training outcomes	2023 Target	2023 Actual	% Achieved
Achievement of Profile Delivery Profile achieved SCH	<b>1,100,000</b>	<b>880,366</b>	<b>80%</b>

**Comment:** North Regional TAFE delivered a total of 980,429 Student Curriculum Hours (SCH) to 6,757 students over 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.

Financial efficiency indicator	2023 Target	2023 Actual	Variation
Delivery costs per curriculum hour	<b>\$59.65</b>	<b>\$77.85</b>	<b>\$18.20</b>

Source: Statement of comprehensive income

## Benchmarks For Training In Priority Areas

The tables below reflect the achievements of the College in terms of performance against the contract targets in the original 2023 Delivery Performance Agreement (DPA).

Apprenticeships, traineeships, and work placements required as part of a qualification are an important, highly valued aspect of North Regional TAFE's training delivery and provide critical learning experiences and pathways to skilled employment.

Training Priority	Category Target (SCH)	Sub-category Target (SCH)	Actual (SCH)	% of Target
<b>Employment Based Training (EBT) Total</b>	<b>221,962</b>		196,434	88.5%
Apprenticeship		126,390	140,170	110.9%
Traineeship		95,572	56,264	58.9%
<b>Priority Institution-based Training</b>	<b>564,781</b>		412,488	73.0%
Pre-apprenticeship		6,592	7,963	120.8%
"Free in '23"		175,421	147,360	84.0%
Targeted Fee Relief (TFR)		339,120	242,134	71.4%
Priority Industry Qualifications		43,648	15,031	34.4%
<b>General Institution-based Training</b>	<b>313,257</b>		271,444	86.7%
General Industry Training		157,812	152,709	96.8%
Foundation Skills and General Education		155,445	118,735	76.4%
<b>TOTAL</b>	<b>1,100,000</b>		<b>880,366</b>	<b>80.0%</b>

Benchmarks for Training in Priority Areas	Benchmark	Actual	% of Benchmark
Age 15-24	442,536	410,541	92.8%
VET Delivered to Secondary Students (VDSS)	187,005	184,271	98.5%

### Qualification Completions

Certificate III and above	436	359	82.3%
Aboriginal and Torres Strait Islanders Certificate II and above	175	209	119.4%
Students with Disability Certificate II and above	40	43	107.5%

### Student demographic response rates

At enrolment time, students are asked to answer two demographic questions:

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

The table below shows the response rate to these questions.

Aboriginal Question	90%	91.14%	1.14%
Disability Question	90%	82.05%	-7.95%

# High Quality Vocational Education

**Our quality training delivery meets the needs of industry and the community and aligns with Government priorities.**

## Training Accreditation Council Renewal of Registration

NR TAFE's renewal of registration by the Training Accreditation Council (TAC), required every seven years, went smoothly and the College was found to be compliant against all Standards for Registered Training Organisations (RTOs) 2015. The extensive audit process included examination of 19 qualifications and skill sets, site visits to our three main campuses and checking of the full range of NR TAFE quality policies, procedures and practices. The four Opportunities for Improvement identified during the audit process resulted in a number of enhancements made within the College.

## Revised Standards for RTOs

In October 2023, the Federal Government released revised draft Standards for Registered Training Organisations (RTOs), which propose significant changes to the structure and content of the current Standards for RTOs 2015.

NR TAFE is actively involved in the change process, having elected to participate in a pilot program so that we, as a regional provider, were able to give valuable feedback to TAC before the standards are finalised for implementation in 2025.

## Training Delivery

Despite attraction and retention challenges, total apprenticeship delivery exceeded the target, although traineeship delivery declined. Heavy Automotive trade training was a strong area of growth, and in 2023, the groundwork was completed for planned 2024 Heavy Vehicle Driver training, including procurement of heavy vehicles funded by the State Government. The College continued to work with stakeholders towards the future provision of training for hydrogen and renewable energy, focusing initially on curriculum and equipment requirements to support industry and communities in transitioning away from carbon-based fuel sources.



## Career Taster Program (CTP)

The CTP inspires Year 9 school students to become curious about further study and potential careers, offering industry-led experiences and activities along with career development training. In 2023, NR TAFE expanded the number, range and spread of taster programs offered, with a total of 100 tasters attended by 1,258 students from 12 different schools across the Kimberley and Pilbara. Popular tasters included “Get Your Motor Running”, “Build it and they will come”, “Getting Down to business”, and “Boarding Call – all passengers.”



## International students

In 2023, after a hiatus of several years, we welcomed our first four international students who undertook studies in Community Services and Commercial Cookery. One student graduated with two Qualifications, while three will be continuing their studies in 2024. Our international delivery is set to grow further in 2024, with an additional five new students expected to commence for one or two years of study. In May 2023, the College welcomed 10 international education agents to Broome to promote our course offerings overseas and to highlight Broome as a fantastic place to study, live and work. The College’s international delivery forms part of the WA Government’s Regional TAFE International Strategy (RTIS) aimed at addressing skill shortages in regional locations. The RTIS provides a \$5,000 bursary to each regional student, as well as additional staffing to the College.



# Student, Employer And Community Focus

**We value our relationships with every customer and stakeholder and collaborate with industry and priority groups to ensure our students achieve positive learning and employment outcomes.**

## Customer Enquiries

The new CECX Customer Relationship Management (CRM) system was implemented to allow timely responses to all prospective course enquiries. The system streamlines sharing of information and internal referral of customer enquiries, and provides metrics and process flows to monitor and improve organisational responsiveness.

## Industry Engagement

NR TAFE's industry engagement continued to be supported by our two Managers of Industry Engagement, assisted by implementation of a new HubSpot Customer Relationship Management system (CRM) to capture and share information internally on key industry client interactions and services provided. In 2023, NR TAFE established the Karratha Campus Resources Industry Advisory Group (KCRIAG) that meets monthly with resource sector employers of Employment Based Training (EBT) students or their delegates. In November we established a new Nursing Education Advisory Network to provide industry advice on our Diploma of Nursing program.

## Jobs and Skills Centres (JSCs)

NR TAFE continued to work collaboratively with the four JSC contractor organisations engaged by State Government to deliver JSC services at our campuses. The Broome JSC, operated jointly by NR TAFE and Busy at Work, was upgraded significantly during 2023, with more space and facilities for local jobseekers, students and industry, including touchscreens funded by DTWD. In the latter half of 2023 NR TAFE secured funding for three additional College staff to strengthen Jobs and Skills stakeholder relationships and implement Jobs and Skills initiatives across the Pilbara and Kimberley.





## Student Support

At the start of 2023 we held openings to promote our re-badged, re-vitalised Aboriginal Support Centres at Broome, Derby, Kununurra and Karratha campuses. The Centres provide a culturally safe and welcoming environment for Aboriginal students and community members to obtain advice and support. To support student's health and wellbeing, in September we extended our EAP PeopleSense services to NR TAFE students who can now also access up to six free counselling sessions per year with a qualified psychologist.



## Accessibility and Learning Support (ALS) System

This new business application is a customised CRM system within the overall TAFEWA digital landscape provisioned through DTWD. The ALS integrates with our Student Management System (SMS) and student enrolment data and provides streamlined tools for Learner Support Plans and a confidential case management approach. ALS was implemented during 2023 for all students with disability, and has facilitated collaborative support across our Training Services, AccessAbility and Aboriginal Training Services teams.

## TAFE: Be More/Be Deadly

Our Marketing team contributed to the new TAFEWA brand campaign launched State-wide in November, with several of the docu-series and photo assets featuring NR TAFE students and lecturers. At our suggestion the campaign incorporated the Be Deadly messaging to resonate with Aboriginal students.



## Young and Deadly Futures (YADF) Program

In 2023 an MOU was put in place between NR TAFE, Department of Justice and DTWD providing funding and joint commitment to this alternative education pathway program guiding young people in the Kimberley to build confidence, engagement, cultural identity and further education and employment opportunities.

# Student Achievements!



## **Lulu from the Bidyadanga community is determined to reach her goals!**

Lucia Djiagween, also known as Lulu from the Bidyadanga Community, attended more days of TAFE, completing an AHC21216 Certificate II in Rural Operations, than days at school in the past two years! Lulu has been dedicated and determined the whole way through her studies. One of Lulu's biggest strengths has been growing fruits and veggies! She gets so much joy out of taking care of her garden at home and producing her own fruit and veg. She has recently completed nine units, which is more than any other student, and her lecturer, Stu, says she's been super dedicated and determined the whole way through. Lulu is determined to continue pursuing her goals by completing her Certificate II alongside her Year 12 studies!



## **Paige Hill - Trainee of the Year (Programmed)**

Paige's journey to secondary study began with a bit of uncertainty. When it came to choosing a career path, she was at a crossroads and struggling to find the right fit among the school's offerings. Her Dad spotted an ad for a Sport and Recreation traineeship hosted by the Town of Port Hedland, and it really resonated with her. She commenced a Certificate III in Sport and Recreation remotely; she states her lecturer was very supportive and involved, guiding her every step of the way. The mix of practical experiences and in-depth theory built a strong foundation for her professional career and saw her take out Programmed Trainee of the Year.



## **The Sky is the Limit for School Based Trainee Angel Dryden!**

Angel started her journey with us when she undertook a BSB20120 Certificate II in Workplace Skills and transitioned to enrolling in a BSB30120 Certificate III in Business. Despite facing personal challenges, Angel demonstrated her drive, passion, and commitment in her outstanding attendance rate of 99% during her Traineeship and received several awards at her year 12 graduation.

With the support of her lecturer, Caroline Constance, Angel has now graduated from her Traineeship and was recently accepted into the Gap Year Program for school leavers hosted by the Department of Planning, Lands and Heritage. Not only has she been invited into the program, but she has also begun employment with the Department of Lands Use Management in Kununurra.

At such a young age, Angel is an invaluable asset to the Kununurra community, and we can't wait to see everything she accomplishes.

# Valuing Our People

**Our workplace values and recognises staff, building capacity and promoting diversity and inclusion.**

## College Lecturer Industry Placement (CLIP) program

The CLIP Program funded by State Government provides lecturers an opportunity to return to industry to maintain their currency. Permanent, contract and casual lecturers are allocated up to 10 days (or pro rata) to attend an industry placement every 5 years. To support CLIP the College has implemented a CLIP portal site on our intranet, providing all relevant information and forms along with feature articles and videos showcasing our CLIP participant experiences in their industries.

## NR TAFE Employee Hub (ELMO)

The new ELMO staff learning management platform was introduced in June 2023 to support increased access to and tracking of staff professional development, including mandatory training on vital topics such as Work Health and Safety Awareness. ELMO also provides an avenue to ensure that all lecturing staff complete Mandatory Reporter Training to comply with the Children and Community Services Amendment Act 2021.

## Values Champions

To promote and raise staff awareness of NR TAFE's five core Values – Integrity, Respect, Leadership, Teamwork and Continuous Improvement – staff nominations were sought for Values Champions and also for WHS Champions. A fantastic response of 99 nominations were received, and were narrowed down with some difficulty to two Champions for each category other than four Champions for Teamwork. This great level of engagement by staff illustrates the importance of our Values, which are promoted widely within the College via Values Champions posters and ongoing reference to our Values in internal and external communications.

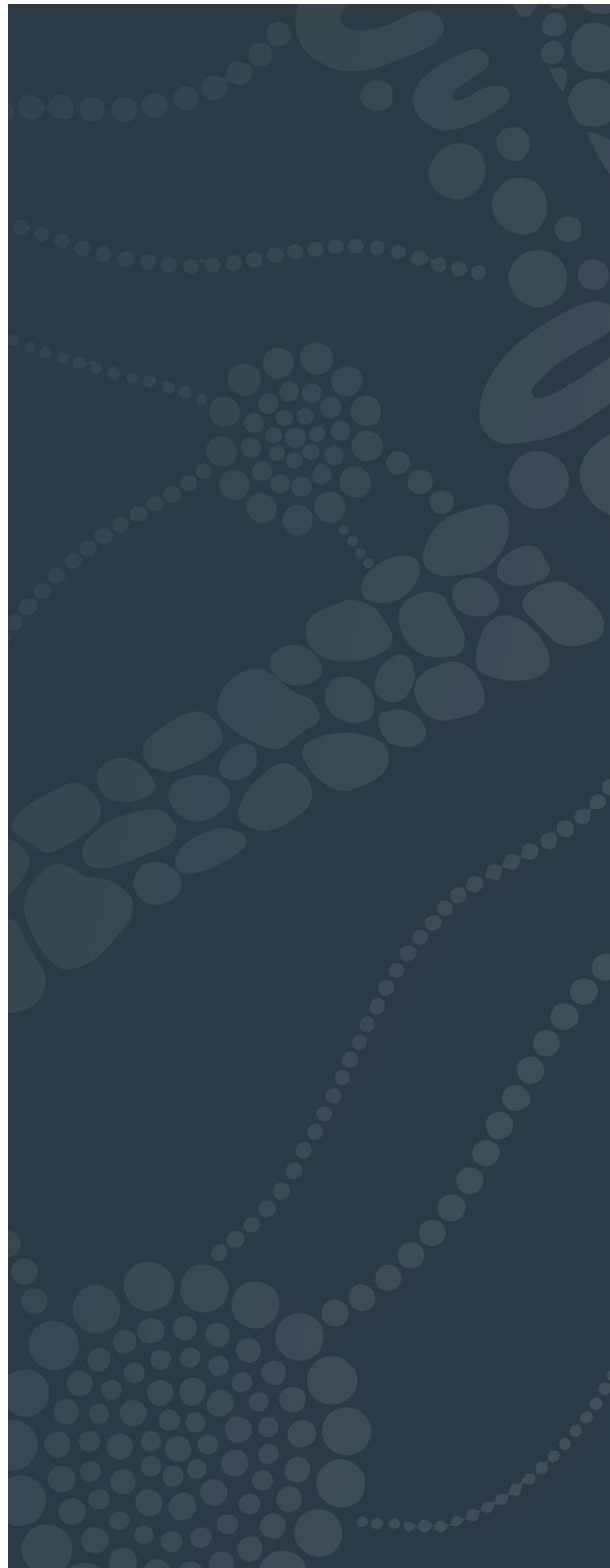


## **Building Leadership Impact**

In line with the WA Government focus on Building Leadership Impact within the State public sector and Stronger Together: WA's Plan for Gender Equality, NR TAFE supported 13 staff to complete professional development on Empowering Women in Leadership. Two staff commenced the Propel program, with 24 staff planned to undertake the program in 2024. We also appointed a new Manager People and Culture with a primary focus on embedding Business Leadership Impact initiatives across the College.

## **Staff Conditions and Benefits**

Retention and attraction of lecturers was assisted during the year by the release of the WA Government's Temporary Regional Incentive for lecturers, totalling \$15,000 in staged payments for new and existing Kimberley and Pilbara lecturers. Alongside this, lecturers benefited from new entitlements for a second Annual Leave Travel Concession and expansion of air-conditioning subsidies. During 2023 to improve staff attraction and retention the College also commenced developing a framework for Flexible Working Arrangements to be implemented in 2024.



# Maximising Our Resources

**We leverage our resources to improve efficiency, enhance service delivery and achieve desired performance outcomes.**

## New Infrastructure

NR TAFE's Kununurra campus was enhanced via \$6 million funding for a new Health and Hospitality training centre opened in August 2023. Broome campus benefited from \$11.8m building works opened by Minister Simone McGurk in June. The enhancements provide a purpose-built hospitality and tourism training centre, hair and beauty training facility, and redeveloped administration building which enabled the Corporate team to move back onto Broome campus after several years' separation. NR TAFE's Minurmaghali Mia campus in Roebourne underwent a considerable upgrades with \$7.9m in new facilities including new classroom, IT laboratory and art classroom, construction trades workshop and upgrades to the light automotive workshop. Construction of \$48.9 million in new facilities at Pundulmurra campus progressed well, with near-completion of new state of the art facilities to deliver heavy automotive, mobile plant and engineering training, and good progress towards completion of a new Hospitality Training Centre.

## WA TAFE Digital Roadmap

The College participated actively in sector wide consultations feeding into the release of this shared ten-year vision and five-year roadmap for TAFEWA Colleges. Our participation ensured that the uniqueness of our region was considered, and contributed to inclusion of a focus on building the baseline digital literacy skills of all people, especially people from diverse backgrounds and regional or remote areas. In line with the Roadmap NR TAFE is planning and developing lecturer digital upskilling along with new systems, infrastructure and cyber security provisions.



## **New Equipment**

Exciting new equipment projects were completed in 2023, funded under the State Government's Modern TAFE Equipment Fund. Under the Fund, NR TAFE received equipment project funding totalling \$700,000, including funding for new hybrid vehicles for Automotive training at Broome and Pundulmurra campuses, drones to support delivery of Conservation and Ecosystem Management training, new nursing training equipment, and mobile plant and welding training equipment. Arrangements for procurement of \$2.5 million of equipment under the Pilbara Trade Training Equipment program were also made, to be installed following practical completion of the new Pundulmurra infrastructure.

## **Enhanced Employment-Based Training (EBT) Administration**

To ensure smoother College delivery of apprenticeship and traineeship programs, our EBT administration team was re-aligned to work more closely with Student Operations staff within the Organisational Services Division. An Employer Portal was implemented to provide employers and apprentices with easier access to individual training plans and progress information, along with the Call Ups system to streamline communication of block release schedules. Improvements to EBT planning were made in 2023 to ensure more timely EBT enrolments in 2024.

## **New Business Systems**

A number of business systems and process improvements were implemented during 2023, including the CECX Customer Relationship Management (CRM) system to manage course enquiries, Call ups module to streamline communication on block release schedules, and Employer Portal to provide easier access to information on individual training plans and progress. The TAFEWA CELCAT timetabling system was trialled as a precursor to wider implementation during 2024. College system improvements included a new Industry Engagement CRM and numerous internal enhancements to course planning, academic quality, and enrolment processes and systems. Across the College we progressed migration of data systems to MS 365 Sharepoint and developed new data analysis and process management tools by taking advantage of the many associated 365 applications.





# Significant Issues Impacting North Regional TAFE

## Current And Emerging Issues And Trends

Like many businesses operating in the Kimberley and Pilbara regions, WA's strong economy and labour market has continued to place pressure on NR TAFE's ability to attract and retain staff. High vacancy levels across lecturing and other positions during 2023 had a significant impact on the College's capacity, especially for delivery of specialist training.

The introduction of the WA Government's Temporary Regional Incentive for lecturers in the Pilbara and Kimberley was a welcomed initiative to help address this challenge. However, lecturer attraction and retention for some high demand specialist areas has proven to be an ongoing challenge and had the highest impact at Pundulmurra campus.

Shortages in regional housing options have also proven a barrier to attraction and retention of staff.

The College continues to examine avenues for boosting recruitment and retention and has welcomed the State Government strategies to address the regional and Statewide TAFE lecturing shortages.

The College also welcomed announcements in April 2023 of State Budget initiatives to support regional WA students, including increased travel and accommodation allowances for regional apprentices, trainees and nursing students.

In 2023, we continued our focus on the three key areas of improving the customer/student experience, maximising our training delivery, and improving organisational efficiency and effectiveness.

In a challenging operating environment, NR TAFE was able to implement several new TAFEWA systems and develop new internal systems to improve business processes. Collaboration with other TAFEWA Colleges provided valuable sharing of knowledge and expertise to support improvements, and this will be a continuing approach into the future.

# Compliance



# Disclosures and Legal Compliance

## Ministerial Directives

Treasurer's Instruction 903(12) requires North 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 directives were issued to North Regional TAFE.

## Other Financial Disclosures

### Pricing Policies of Services Provided

Under the Vocational Education and Training Regulations 1996, the College may determine fees and charges for services, other than for services prescribed by the Minister for Education and Training.

Fees and charges levied by the College were in accordance with the requirements of the following:

- Vocational Education and Training Act 1996
- Vocational Education and Training Regulations 1996
- Department of Training and Workforce Development Fees and Charges Policy
- Policy Guidelines for Publicly Funded Registered Training Organisations (RTO)



## Major Capital Projects

NR TAFE's major capital work projects are funded by the Department of Training and Workforce Development (DTWD). Major capital works projects that were ongoing or completed during 2023 are outlined below.

Program Project Details	Date Completed	\$ Total cost of project	Project Estimate	Significant cost variation comment
<b>New Buildings - Completed</b>				
Roebourne (Minurmarghali Mia) - New Classroom Block	Jun-23	7,578,385	7,900,000	Additional costs anticipated after PC
Broome Hospitality & Student Services Centre	Jun-23	11,554,843	11,850,000	Additional costs anticipated after PC
Kununurra Health and Hospitality Training Centre	Jun-23	5,578,361	6,000,000	Additional costs anticipated after PC
Pundulmurra - Light Auto Training Facility Refurbishment & Upgrade	Dec-23	4,472,759	4,762,073	Additional costs anticipated after PC
<b>New Buildings - Continuing</b>				
Pundulmurra - Trade Expansion (South Hedland)	May 2024 (Stage 1 completed January 2024)	43,200,000	43,200,000	N/A
Karratha CSC, Stage 4 - Canteen & Library refurbishment to provide a contemporary flexible learning hub.	Dec-25	3,000,000	3,000,000	N/A

## Employment and Industrial Relations

### Staff Profile

FTE and Headcount – Quarter December 2023		
FTE	Average FTE	Head Count
308.34	0.96	327

Appointment Type	2021 FTE	2022 FTE	2023 FTE*
Permanent Full Time	256.00	230.00	258.00
Permanent Part Time	25.37	17.33	19.81
Fixed Term Full Time	21.00	20.00	22.00
Fixed Term Part Time	3.10	2.62	2.02
Casual	8.39	1.64	6.51

\*As per Payroll Reports for Pay Period Ending 31 Dec 2023

### Substantive equality

Indicator	2021 Result	2022 Result	2023 Target *	2023 Result**
Women in the Senior Executive Service	0.0%	100.0%	50.0%	100%
Women in management – Tier 1	0.0%	100.0%	50.0%	100%
Women in management – Tier 2	50.0%	50.0%	50.0%	50%
Women in management – Tier 3	60.0%	58.8%	50.0%	68%
Women in management – Tier 2 and 3 combined	57.9%	57.1%	50.0%	59%
People from culturally diverse backgrounds	12.6%	12.6%	15.5%	15.8%
Aboriginal Australians	12.7%	14.6%	3.7%	13.8%
Culturally and Linguistically diverse People	N/A	13.6%	15.5%	8.6%
People with disability	2.8%	2.8%	5.0%	2.6%
Youth	1.5%	1.5%	5.8%	4%

\*Targets based on Aspirational Targets for Diversity Groups contained in the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020 - 2025

\*\*Results taken from North Regional TAFE Quarterly entity report Dec 2023

## Staff Development

North Regional TAFE is committed to the development of its employees. The College provides employees with opportunities to develop capabilities that contribute to organisational and work unit goals, and to participate in career development activities that enhance their capabilities and capacity for advancement within NR TAFE and their overall career plan. This is achieved by encouraging and supporting all employees to actively pursue their professional and career development as an integral element of their employment with NR TAFE. Our strategies are to build a highly skilled, professional, and engaged workforce with the ability to adapt to changing demands and to the environment we operate in.

During 2023, 252 staff (133 Lecturers and 119 GOSAC) engaged in professional development programs consisting of in-house and external training. The College Lecturer Industry Program (CLIP) funded by State Government was implemented, providing lecturers an opportunity to return to industry to maintain their currency. Lecturers are allocated up to 10 days (or pro rata) to attend an industry placement every 5 years.

In line with the WA Government focus on Building Leadership Impact within the State public sector and Stronger Together: WA's Plan for Gender Equality, NR TAFE supported 13 staff to complete professional development on Empowering Women in Leadership. Two staff commenced the Propel program with 14 staff planned to undertake the program in 2024.

Other notable professional development undertaken by staff included 141 staff who completed Sexual Harassment Training, 20 who completed Introduction to Emotional Intelligence, and 13 who completed Employee Support Officer training.

## Workers Compensation

Three compensation claims of a minor nature were recorded during 2023, and there were no serious claims submitted during this period.

# Governance Disclosures

## Contracts with Board Members or Senior Officers

At the date of reporting, other than normal contracts of employment of service, no Board Members or Senior Officers, or firms of which Members or Senior Officers are members, or entities in which Members or Senior Officers have substantial interests, had any interests in existing or proposed contracts with North Regional TAFE.

## Board and Committee Remuneration

Position	Name	Type of remuneration	2023 Target *	2023 Result**
Chair, Perth	Elizabeth Carr AM	Annual	8 months	\$17,374
Member, Broome	Joseph Grande	Sessional	12 months	\$2,533
Member, Newman	Barbara O'Driscoll	Sessional	12 months	\$2,276
Member, South Hedland	Lorraine Injie	Sessional	12 months	\$0
Member, Broome	Ellen C Smith	Sessional	8 months	\$2,324
Member, Broome	Julia McIntyre	Sessional	8 months	\$2,589
Member, Karratha	Yu-Ting (Karen) Huang	Sessional	8 months	\$2,603
Member, Kununurra	Shirleyann (Shay) Wilson	Sessional	6 months	\$491
Member, Perth	Wendy Dunne	Sessional	6 months	\$1,080
Member, Denmark	Maree Stallard	Sessional	6 months	\$1,080
Chair, Perth	Emma White	Annual	3 months	\$6,069
Deputy Chair, Port Hedland	Frances Haintz	Sessional	3 months	\$490
Member, Perth	Danielle Newport	Sessional	3 months	\$424
Member, Karratha	Mark Simpson	Sessional	3 months	\$796
Member, Kununurra	Kristy Brittain	Sessional	3 months	\$424

# Other Legal Requirements

## Unauthorised use of Credit Cards

WA Government credit cards are issued to officers and other authorised persons engaged by the agency in performing their functions. Personal expenditure on WA Government credit cards is required to be disclosed under Treasurer’s instruction 903(13) ‘Credit Cards - Authorised Use’.

Despite each cardholder being reminded of their obligations under the Agency’s credit card policy, some employees inadvertently utilise the corporate credit card for personal use. No matters were referred for disciplinary action as in each case prompt advice and settlement of the amount occurred and the nature of the expenditure was immaterial.

## Credit Card Breaches 2023

a. The number of instances the WA Government Purchasing Card has been used for a personal purpose;	11
b. The aggregate amount of personal use expenditure for the reporting period;	\$610.64
c. The aggregate amount of personal use expenditure settled by the due date (5 working days);	\$110.09
d. The aggregate amount of personal use expenditure settled after the period (5 working days);	\$500.55
e. The aggregate amount of personal use expenditure outstanding at the end of the reporting period;	Nil
f. The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	Nil



## Advertising

In accordance with section 175ZE of the Electoral Act 1907, the agency incurred the following expenditure in advertising, market research, polling, direct mail, and media advertising.

Total expenditure for 2023 was \$325,074 with expenditure incurred in the following areas:

Appointment Type	Organisation	Amount	Total
Advertising	Impact Digi, Taryn Langlois	\$24,363	\$127,727
	Glide Print	\$33,915	
	Benjamin Broadwith, Amelia Blanco, Julia Rau, Paul Bell, Tarna Waters, Khalis Kalzee, Daniel Fowler	\$46,411	
	Miscellaneous	\$6,421	
	Phil La Rosa/ Creative Canary, Taryn Langlois, Rosa Ronco	\$9,043	
	Shutterstock, Hot Jar, Canva, Visme, Monday.com	\$7,575	
Market research	N/A	N/A	N/A
Polling	N/A	N/A	N/A
Direct mail	N/A	N/A	N/A
Media advertising	Carat	\$23,675	\$23,675
	Carat, Facebook, Instagram	\$112,867	\$112,867
	Carat, Facebook	\$60,805	\$60,805
			<b>\$325,074</b>

## Compliance with Working with Children (WWC)

North Regional TAFE has an obligation under the Working with Children (Criminal Record Checking) Act 2004 to ensure the safety of children in our community by helping to prevent people who have a criminal history that indicates they may harm children, from working with children.

The College records all WWC checks including copies of WWC cards to ensure compliance with legislative requirements.

## Code of Ethics and Code of Conduct

There was one breach claim received in late-2023 pertaining to the recruitment standards . This breach has not yet been resolved and the breach process is still underway.

There were two Reportable Conduct notifications made to the Ombudsman Western Australia.

There was one breach claim against the Public Sector Standards in Human Resources Management lodged under the Public Sector Management (Breaches of Public Sector Standards) Procedures 2005 at North Regional TAFE during 2023 This breach claim has yet to be resolved.

Of the below disciplinary matters, one directly related to compliance with the Education Workers (Restriction on Access) Directions, and the employee was subsequently terminated due to a failure to comply. Three disciplinary matters are still ongoing, while the remaining disciplinary processes were discontinued as a result of employee compliance or resignation.

The other processes did not result in formal disciplinary action following the investigation.

Standard	Outcome	Actions
Disciplinary Issues Raised: 15	Reprimand and/or Warning: 4 Termination: 1	Discipline matters still ongoing: 3

## Freedom of Information

North Regional TAFE received one formal Freedom of Information application in November 2023 and issued the Notice of Decision and documents to the applicant on 14 December 2023.

## Record Keeping Plan

North Regional TAFE is a signatory to the consolidated sector wide Recordkeeping Plan which was approved by the State Records Commission on the 29th of August 2023, as prescribed by Section 19 of the State Records Act 2000.

During 2023, North Regional TAFE continued to use Content Manager hosted by DTWD as its official record keeping platform. Additionally, most areas of the College have migrated working documents to Microsoft Sharepoint and with Content Manager's next upgrade (planned for the first quarter 2024) we will have seamless integration between the two products.

Record management policies and procedures have been reviewed and updated to reflect changes resulting from Content Manager upgrades. Content Manager licenses are currently available to all core business areas.

Online Record Awareness Training is part of the induction process for all employees and is required to be completed prior to receiving access to Content Manager. This training incorporates the practical aspects of capturing business records to maintain compliant recordkeeping practice. The impact of large geographical distances between North Regional TAFE campuses means that training delivery also relies on local delivery through experienced colleagues or supervisors. All record keeping information and instructions are available to staff on the TAFE Intranet.

## **Disability Access and Inclusion Plan Outcomes**

It is a requirement of the Disability Services Act 1993, that public authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the College will ensure people with disability have equal access to its facilities and services. Each July the College submits an annual progress report to the Department of Communities, where this information is tabled in Parliament by the Minister for Disability Services.

North Regional TAFE's DAIP comprises 28 tasks to be implemented over five years (2021-2025), some of which rolled over from our previous 2017-2021 plan. The development of the North Regional TAFE DAIP is in accordance with the Disability Services Act Regulations 2004, and focuses on the following Outcome areas:

### **Outcome 1:**

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

### **Outcome 2:**

People with disability have the same opportunities as other people to access the buildings and other facilities of North Regional TAFE.

### **Outcome 3:**

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

### **Outcome 4:**

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

### **Outcome 5:**

People with disability have the same opportunities as other people to make complaints to North Regional TAFE.

### **Outcome 6:**

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

### **Outcome 7:**

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

## **Some 2023 highlights of strategies and actions to support training participation and outcomes for students with disability included:**

### **Community Engagement and Promotion**

College staff and students participated in events including International Day of People with Disability celebrations in Derby, and activities to mark National Sorry Day. Students also participated in excursions and short course activities to build further training and employment pathways.

## AccessAbility Support Staff

Students were supported by the AccessAbility team comprised of the AccessAbility Coordinator, three AccessAbility Assistants located at the larger campuses, and a number of casual support staff. These staff play a vital role in providing specialist support in partnership with other College staff and external agencies.

## Accessibility and Learning Support (ALS) System

This new business application is a customised CRM (customer relationship management) system within the overall TAFEWA digital landscape provisioned through DTWD. The ALS integrates with our SMS system and student enrolment data, and provides streamlined tools for Learner Support Plans and a case management approach with restricted information sharing between appropriate teams. ALS was implemented during 2023 for all students with disability, and has facilitated collaborative support across our Training Services, AccessAbility and Aboriginal Training Services teams. With permission of students, we are also able to share information with employers (of trainees and apprentices) and external support services when required. This allows all supporting parties to be on the same page when supporting students, maximising resources and student outcomes.

## Accessible Buildings and Facilities

Facilities planning ensured that all new construction provided good accessibility for people with disability. The new Roebourne buildings included three new Universal Access Toilet (UAT) ablutions and compliant walkways and ramps. The Broome new buildings and extension saw three additional UAT Ablutions and an additional two disabled parking bays introduced to the campus, while Kununurra new building works provided two new UAT ablutions. NR TAFE continues to support students with disability at student accommodation in Pundulmurra where we have 2 accessible units, and at our Karratha student accommodation facility where upgrades were completed for one student accommodation house.

The Student Support Services team assist with overall implementation of the DAIP and ensure regular communication with staff and stakeholders, receiving feedback and providing ongoing regular monitoring, review, improvements and reporting.



# Government Policy Requirements

## Workplace Health, Safety and Injury Management

North Regional TAFE is committed to providing a safe work environment for workers, clients, and visitors. Health, safety, and injury management are values of the College that are displayed through its culture and management system, endorsed, and supported by the College Executive.

### North Regional TAFE management will:

- Provide a safe, healthy and injury free workplace
- Monitor and revise safety standards in all work areas as required
- Comply with all applicable legislation, regulations, and standards as a minimum
- Set measurable WHS targets and objectives to achieve continuous improvement
- Integrate WHS into the workplace through established safe systems of work
- Communicate and consult with the workforce and stakeholders on WHS matters
- Investigate all incidents and implementing measures to prevent reoccurrence
- Reduce risk through hazard identification, assessment, control, and monitoring
- Provide training and resources to enable personnel to conduct their roles effectively and safely
- Develop and maintain a compliant WHS Management System in accordance with the WorkSafe Plan

### 2023 WHS achievements/initiatives were as follows:

- Development of a Mental Health Framework
- Development of support to all students at NRT through providing them with free 24/7 services and resources from our Employee Assistance Provider
- Mental Health Wellbeing staff survey took place to assist in identifying and analysing psychological hazards
- Development of Psychological Hazard Reporting System
- All emergency evacuation plans updated and maintained by an external contractor for all campuses
- Continuation of review and updating of all WHS documentation to ensure alignment with the WHS Act and relevant legislation
- Thorough review of First Aid Officers across the College in line with First Aid in the Workplace – Code of Practice. Actions on gaps rectified and implemented
- Thorough review of Worksite Inspections at remote locations, including accommodation services
- Review of a Student Behavioural Assessment to mitigate risk to lecturers
- Complete review and update of Cyclone/Emergency Communications Plan
- Review and update of NRT's Hazard & Incident Reporting System – education for staff to follow in 2024
- Working group working towards Mental Health First Aid training occurring throughout NRT, but commencing at the front line with lecturers
- Developing ways to increase awareness of the EAP across the organisation

Measure	Actual Results						Results against target	
	2021		2022		2023			
	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical	Target	Comment
Number of Fatalities	00	00	00	00	00	00	Zero	Achieved
Lost Time Injury/ Disease Rate	0.98	1.96	0.67	1.34	1.02	1.02	Zero or 10% improvement on the previous three years	
Lost Time Injury Severity Rate	00	200	00	50	00	33.3	Zero or 10% improvement on the previous three years	Achieved

Measure	Actual Results (Not reported through RiskCover)			Results against target	
	2021	2022	2023		
	NRT Actual	NRT Actual	NRT Actual	Target	Comment
% of injured workers returned to work within 13 weeks	100%	50%	66.6%	Greater than or equal to 80%	Not achieved – 1 employee full hrs within 4 days but on light duties until cleared with final certificate
% of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
% of managers & supervisors trained in OSH Injury Mgt responsibilities	84%	66%	80%	Greater or Equal to 80%	Achieved

## Aboriginal Training

In 2023, NR TAFE's Aboriginal Training Advisory Group recommended the College take a 'built in' approach in relation to the engagement, retention and completion of Aboriginal students, which resulted in the removal of the Aboriginal Training Plan. Instead, ATAG endorsed NR TAFE to develop a cultural framework and strategy of practical actions to apply an Aboriginal Lens over its decision making and operations. NR TAFE engaged NOUS Consulting to oversee the project and the work is continuing through 2024.

NR TAFE places a strong emphasis on culturally appropriate training initiatives. Approximately 34% of NR TAFE's students identify as Aboriginal and Torres Strait Islander and are located across the North West of WA. We deliver training within remote Aboriginal communities, small towns, on campus and in diverse workplaces, supported by our Aboriginal Training Services team, specialist language, literacy, and numeracy lecturers and AccessAbility support workers to support students as required. The diverse delivery locations and our joined-up support services are unique amongst large training providers in Western Australia and provide training and support we are incredibly proud of.

During 2023 NR TAFE undertook community consultations with Fitzroy Crossing and Halls Creek communities to explore opportunities for increased engagement and provision of services at both campuses. A strategy was developed for 2024 to allow for re-staffing of student services at both campuses for a two year trial period, enabling these campuses to re-open outside of scheduled drive-in and drive-out training delivery.

In line with Benchmarks set in our 2023 Delivery and Performance Agreement (DPA) and Schedule 5 Aboriginal Program funding, our three key focus areas are attraction, retention and completion of Aboriginal students.

### Attraction

Aboriginal Training Service (ATS) staff participated in:

- community focused working groups,
- joint decision making and other Aboriginal specific targeted forums, and
- community events and via stalls at community Expos to promote College training opportunities to Aboriginal people.

ATS introduced the renaming of the Aboriginal Training Service office to the creation of the Aboriginal Support Centre's at each campus location to provide a culturally welcoming and safe space for potential and existing students. ATS hosted an Aboriginal Support Centre open day at the start of each term inviting Aboriginal stakeholders, staff and students to promote the student support services ATS provides to Aboriginal students.



During 2023 ATS staff worked alongside training teams to customise programs to align with Aboriginal stakeholder needs, including implementation of youth re-engagement programs, skill sets and work readiness programs such as:

- Young and Deadly Futures Program (Broome and Kununurra)
- Young Women Rising (Broome)
- VIPP – Department of Education-funded Program (Pundulmurra, Roebourne and Karratha)
- FMG VTEC, (Pundulmurra and Karratha)
- Digital literacy (Roebourne)
- Agriculture work readiness program (Broome)
- Gaining Access to Training and Employment (GATE) (Broome)
- Certificate II Leadership program (Broome)
- Early Childhood work readiness program (Broome)
- Kimberley Aboriginal Medical Services, Solid Connection program (Broome and Kununurra)

## Retention

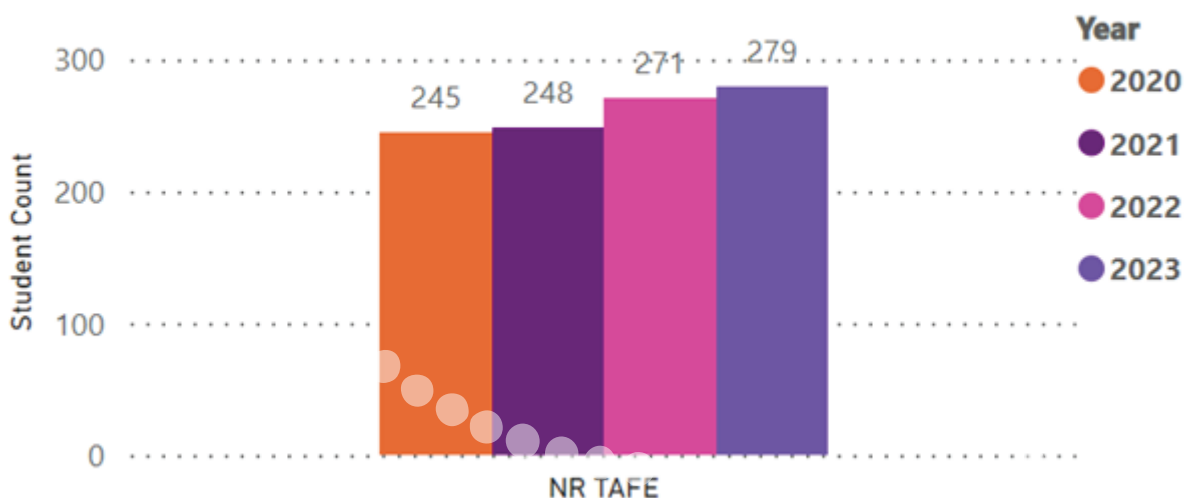
ATS modified referral processes to mainstream outreach to Aboriginal people who faced barriers when engaging in training. Students needing support had an individualised Student Support Plan developed by ATS to identify specific strategies to support the student to overcome these barriers. Examples of support; in-class academic/ cultural, mental health and well-being, health, PPE/ learning resources, financial, transport, and food.

## Aboriginal Traineeships and Apprenticeships

A collaborative approach is taken by across the College to maximise resources to provide holistic support for all Aboriginal Apprentices and Trainees, including via two specific positions within the ATS structure – Indigenous Trainee and Apprentice Support Officers (ITASO) for the Pilbara and Kimberley.

Ranger programs within the Kimberley and Pilbara regions are also supported by ATS to ensure cultural safety and guidance with specific Native Title Groups, Land Councils, Parks and Wildlife and mining companies around program delivery, literacy and numeracy, basic computing and pastoral care support.

### ATSI Apprentices and Trainees







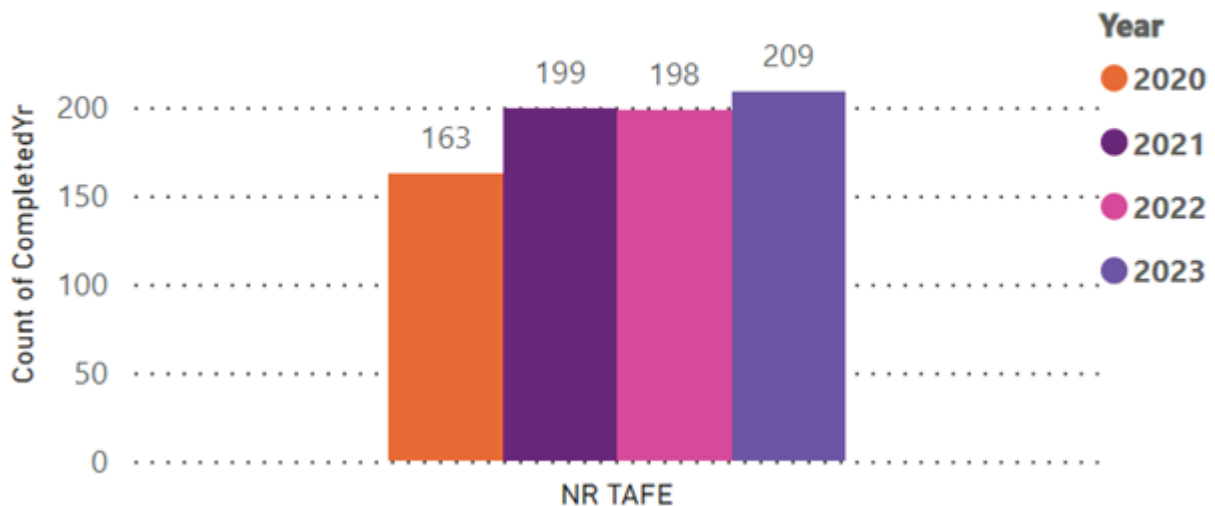
## Training Completions

The College exceeded our course completion benchmark for 2023, with 209 Aboriginal students completing a Certificate II and above, compared with the benchmark of 175. This has been a milestone achievement for NR TAFE compared with previous years.

Additionally, 1,044 Skill Sets were completed by Aboriginal students in 2023.

ATS hosted program completion celebrations and promoted student outcomes and good news stories externally and internally, to highlight the success of Aboriginal students and encourage Aboriginal people into training.

### ATSI Student Completions Cert II and Above





## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 North 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 North 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 North 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 North Regional TAFE.

### **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](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 North 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 North 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 North 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 North 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**

### **Opinion**

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 North 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  
14 March 2024

# Certification Of Financial Statements

For the year ended 31 December 2023

The accompanying financial statements of North 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 year 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 within the financial statements misleading or inaccurate.



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Elizabeth Carr AM  
Governing Council Chair  
13 March 2024



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Helen Smart  
Managing Director  
13 March 2024



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Esnart Nyemba  
Chief Financial Officer  
13 March 2024

# Financial Statements

## STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2023		2023	2022
	Notes	\$000	\$000
<b>Cost of services</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1(a)	43,893	42,007
Supplies and services	2.2	14,487	11,515
Finance cost	6.4	208	84
Other expenses	2.2	5,004	4,342
Depreciation and amortisation expense	4.1.1, 4.2, 4.3.1	12,732	10,426
<b>Total cost of services</b>		<b>76,324</b>	<b>68,374</b>
<b>Income</b>			
Fee for service	3.2	1,173	1,165
Student fees and charges	3.2	1,462	1,482
Ancillary trading	3.2	77	48
Interest revenue	3.3	774	209
Other revenue	3.4	1,903	2,309
<b>Total revenue</b>		<b>5,389</b>	<b>5,212</b>
<b>Gains</b>			
Gain on disposal of non-current assets	3.5	5	-
Gain arising from changes in fair value - land	3.5	30	20
<b>Total gains</b>		<b>35</b>	<b>20</b>
<b>Total income other than income from State Government</b>		<b>5,424</b>	<b>5,232</b>
<b>Net cost of services</b>		<b>70,900</b>	<b>63,142</b>
<b>Income from the State Government</b>			
Grants and subsidies	3.1	61,438	53,653
Resources received free of charge	3.1	2,109	1,274
Income from other public sector entities	3.1	1,326	2,011
<b>Total income from State Government</b>	3.1	<b>64,873</b>	<b>56,938</b>
<b>Deficit for the period</b>		<b>(6,027)</b>	<b>(6,204)</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus		485	14,537
<b>Total other comprehensive income</b>		<b>485</b>	<b>14,537</b>
<b>Total comprehensive income/(deficit) for the period</b>		<b>(5,542)</b>	<b>8,333</b>

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



## STATEMENT OF FINANCIAL POSITION

As at 31 December 2023		2023	2022
	Notes	\$000	\$000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	9,991	5,631
Restricted cash and cash equivalents	6.1	7,756	5,024
Receivables	5.1	893	1,188
Other current assets	5.2	1,156	742
<b>Total Current Assets</b>		<b>19,796</b>	<b>12,585</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	1,129	1,033
Property, plant and equipment	4.1	194,324	174,125
Right-of-use assets	4.2	7,628	5,198
Intangible assets	4.3	150	149
<b>Total Non-Current Assets</b>		<b>203,231</b>	<b>180,506</b>
<b>Total Assets</b>		<b>223,027</b>	<b>193,091</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	5.3	4,807	3,813
Lease liabilities	6.2	4,354	2,911
Employee related provisions	2.1(b)	4,176	4,947
Other current liabilities	5.4	8,264	5,541
<b>Total Current Liabilities</b>		<b>21,601</b>	<b>17,212</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	3,225	2,219
Employee related provisions	2.1(b)	2,356	1,382
<b>Total Non-Current Liabilities</b>		<b>5,581</b>	<b>3,601</b>
<b>Total Liabilities</b>		<b>27,182</b>	<b>20,813</b>
<b>Net Assets</b>		<b>195,845</b>	<b>172,278</b>
<b>Equity</b>			
Contributed equity		224,448	195,340
Reserves		25,671	25,186
Accumulated deficit		(54,275)	(48,248)
<b>Total Equity</b>		<b>195,845</b>	<b>172,278</b>

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

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2023		2023	2022
	Notes	\$000	\$000
<b>Cash flows from State Government</b>			
Grants and subsidies from Department of Training and Workforce Development		64,195	54,835
Funds from other public sector entities		1,357	1,979
<b>Net cash provided by State Government</b>		<b>65,552</b>	<b>56,814</b>
<i>Utilised as follows:</i>			
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employee benefits expenses		(43,510)	(40,684)
Supplies and services		(11,366)	(10,089)
Finance cost		(208)	(84)
GST payments on purchases		(1,574)	(1,319)
Other payments		(5,070)	(3,981)
<b>Receipts</b>			
Fee for service		1,174	1,165
Student fees and charges		1,429	1,023
Ancillary trading		77	48
Interest received		589	142
GST receipts on sales		188	183
GST receipts from taxation authority		1,394	1,198
Other receipts		2,422	2,309
<b>Net cash used in operating activities</b>		<b>(54,454)</b>	<b>(50,087)</b>
<b>Cash flow from investing activities</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(811)	(843)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		5	-
Capital contribution - DTWD		2,500	1,054
<b>Net cash provided by investing activities</b>		<b>1,694</b>	<b>211</b>
<b>Cash flow from financing activities</b>			
<b>Payments</b>			
Principal elements of lease payments		(5,604)	(4,445)
<b>Net cash used in financing activities</b>		<b>(5,604)</b>	<b>(4,445)</b>
Net increase in cash and cash equivalents		7,188	2,493
Cash and cash equivalents at the beginning of period		11,688	9,195
<b>Cash and cash equivalents at the end of the period</b>	6.1	<b>18,876</b>	<b>11,688</b>

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

**STATEMENT OF CHANGES IN EQUITY**

As at 31 December 2023	Note	Contributed Equity	Reserves	Accumulated Deficit	Total Equity
		<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Balance at 1 January 2022</b>		192,904	10,649	(42,045)	161,508
Deficit		-	-	(6,203)	(6,203)
Other comprehensive income		-	14,537	-	14,537
<b>Total comprehensive deficit for the period</b>		<b>-</b>	<b>14,537</b>	<b>(6,203)</b>	<b>8,334</b>
<i>Transaction with owners in their capacity as owners:</i>					
Capital appropriations		834	-	-	834
Other contributions by owners		1,602	-	-	1,602
<b>Total</b>		<b>2,436</b>	<b>-</b>	<b>-</b>	<b>2,436</b>
<b>Balance at 31 December 2022</b>		<b>195,340</b>	<b>25,186</b>	<b>(48,248)</b>	<b>172,278</b>
<b>Balance at 1 January 2023</b>		195,340	25,186	(48,248)	172,278
Deficit		-	-	(6,027)	(6,027)
Other comprehensive income		-	485	-	485
<b>Total comprehensive deficit for the period</b>		<b>-</b>	<b>485</b>	<b>(6,027)</b>	<b>(5,542)</b>
<i>Transaction with owners in their capacity as owners:</i>					
Capital appropriations		2,500	-	-	2,500
Other contributions by owners		29,632	-	-	29,632
Distributions to owners		(3,024)	-	-	(3,024)
<b>Total</b>		<b>29,108</b>	<b>-</b>	<b>-</b>	<b>29,108</b>
<b>Balance at 31 December 2023</b>		<b>224,448</b>	<b>25,671</b>	<b>(54,275)</b>	<b>195,845</b>

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

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### 1 Basis of preparation

North Regional TAFE (NR TAFE) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. NR 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 NR TAFE on 13 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. All values are rounded to nearest thousand dollars (\$'000). The balances and movements detailed are rounded 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 NR 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.

**1 Basis of preparation (continued)**

**Contributed equity**

AASB 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, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by T1 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

**2 Use of our funding**

**Expenses incurred in the delivery of services**

This section provides additional information about how NR 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 NR TAFE in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

**2.1(a) Employee benefits expenses**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Employee benefits	39,946	38,035
Termination benefits	4	481
Superannuation – defined contribution plans	3,943	3,492
<b>Employee benefits expenses</b>	<b>43,893</b>	<b>42,007</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Provision of vehicle benefits	14	23
Less: Employee Contributions	(15)	(9)
Provision of housing benefits	5,514	4,124
Less: Employee Contributions	(1,405)	(1,382)
Provision of Other benefits	-	-
Less: Employee Contributions	(1)	-
<b>Total employee benefits provided</b>	<b>48,000</b>	<b>44,763</b>

**Employee benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

**2 Use of our funding (continued)**

**Termination benefits** are 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 NR 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** is 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 TAFE by employees towards employee benefits that have been provided by NR TAFE. This includes both AASB-16 and non-AASB 16 employee contributions.

**2.1(b) Employee related provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
<b>Employee benefits provision</b>		
Annual leave	2,517	2,209
Long service leave	1,529	2,438
Deferred salary scheme	43	-
Purchased leave	6	1
	4,095	4,649
<b>Other provisions</b>		
Employment on-costs	81	298
<b>Total current employee related provisions</b>	<b>4,176</b>	<b>4,947</b>
<b>Non-current</b>		
<b>Employee benefits provision</b>		
Long service leave	2,254	1,299
	2,254	1,299
<b>Other provisions</b>		
Employment on-costs	101	83
<b>Total non-current employee related provisions</b>	<b>2,356</b>	<b>1,382</b>
<b>Total employee related provisions</b>	<b>6,531</b>	<b>6,329</b>

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.

**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.

**2.1(b) Employee related provisions (continued)**

**Long service leave liabilities:** Are unconditional long service leave provisions and are classified as current liabilities as NR 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 NR 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 NR 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 2.2 Other expenditure (apart from the unwinding of the discount (finance cost)) and are not included as part of NR TAFE's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

<b>Employment on-costs provision</b>	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Carrying amount at start of period	381	402
Reversals of provisions recognised	(198)	(21)
<b>Total carrying amount at end of period</b>	<b>183</b>	<b>381</b>

**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 NR 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 Other expenditure

	2023	2022
	\$000	\$000
<b>Supplies and services</b>		
Consumables and minor equipment	3,629	2,071
Communication expenses	127	125
Utilities expenses	2,722	2,468
Consultancies and contracted services	4,566	3,496
Minor works	81	266
Rental cost	356	510
Travel and passenger transport	1,481	1,213
Advertising and public relations	325	253
Staff professional development activities	152	82
Software licence expense	307	315
Insurance expense	521	506
Other supplies and services expenses	221	210
<b>Total supplies and services expenses</b>	<b>14,487</b>	<b>11,515</b>
<b>Other expenses</b>		
Audit fees	169	187
Building maintenance	929	825
Expected credit losses expense	8	(4)
Employment on-costs	2,831	2,472
Losses and write-offs	85	87
Repairs and maintenance	982	774
<b>Total other expenses</b>	<b>5,004</b>	<b>4,342</b>
<b>Total other expenditure</b>	<b>19,491</b>	<b>15,857</b>

**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 include:**

- i. Office rental which is expensed as incurred as Memorandum of Understanding Agreements between NR TAFE and the Department of Finance for the leasing of office accommodation contain significant substitution rights.
- ii. Short-term leases with a lease term of 12 months or less;
- iii. Low-value leases with an underlying value of \$5,000 or less; and
- iv. Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

**Repairs and maintenance** 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.

**Expected credit losses** is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 Receivables for more details.

**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.



### 3 Our funding sources

#### How we obtain our funding

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

	Notes
Income from State Government	3.1
User charges and fees	3.2
Interest revenue	3.3
Other revenue	3.4
Gains	3.5

#### 3.1 Income from State Government

	2023	2022
	\$000	\$000
Grants and subsidies received during the period:		
Grants and subsidies		
Delivery and Performance Agreement (DPA)	60,475	51,736
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	933	1,906
Fee for service – Government (other than DTWD)	2	11
International Division Fees – State Government	28	-
<b>Total Grants and subsidies</b>	<b>61,438</b>	<b>53,653</b>
Resources received free of charge from State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	1,071	840
- Marketing and publications	337	12
- Human resources and industrial relations support	78	87
- Other	215	333
Department of Health - Provision of COVID-19 Rapid Antigen Test (RAT) kits	408	-
<b>Total Resources received free of charge from State Government agencies</b>	<b>2,109</b>	<b>1,274</b>
Income from other public sector entities:		
Kimberley Juvenile Justice program training for young offenders	660	1,319
Department of Education training for disengaged youth	186	181
Contribution from cross College nursing project	-	11
Kununurra restocking - supply of barramundi fingerlings	195	310
WA Country Health Services Aged Care Training Delivery	285	190
<b>Total Income from other public sector entities</b>	<b>1,326</b>	<b>2,011</b>
<b>Total Income from State Government</b>	<b>64,873</b>	<b>56,938</b>

**Grants and subsidies** are recognised as income when the performance obligations are satisfied. Grants and subsidies fund the net cost of services delivered. Appropriate revenue comprises a cash component less the refund due to DTWD (a liability).

### 3.1 Income from State Government (continued)

**Resources 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 NR TAFE has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when NR TAFE received the funds.

### 3.2 User charges and fees

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Fee for service</b>		
Fee for service - general	1,171	1,165
International fees	2	-
<b>Total fee for service</b>	<b>1,173</b>	<b>1,165</b>
<b>Student fees and charges</b>		
Tuition fees	856	963
Resource fees	570	467
Recognition of prior learning (RPL) fees	34	48
Other college fees	2	3
<b>Total student fees and charges</b>	<b>1,462</b>	<b>1,482</b>
<b>Ancillary trading</b>		
Liveworks (not a trading activity)	63	35
Other ancillary revenue	14	13
<b>Total ancillary trading</b>	<b>77</b>	<b>48</b>
<b>Total user charges and fees</b>	<b>2,712</b>	<b>2,695</b>

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 Interest revenue

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Interest revenue	774	209
<b>Total interest revenue</b>	<b>774</b>	<b>209</b>

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

### 3.4 Other revenue

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Employee contributions <sup>(a)</sup>	1,420	1,391
Rental and facilities fees	384	416
Sponsorship and donations revenue	30	21
Miscellaneous revenue <sup>(b)</sup>	69	481
<b>Total other revenue</b>	<b>1,903</b>	<b>2,309</b>

<sup>(a)</sup> Employee contributions include \$1,404,789 (2022: \$1,382,499) housing rental contributions; \$15,380 (2022: \$8,961) vehicle contributions and \$500 (2022: \$0) staff fine on resignation.

**3.4 Other revenue (continued)**

(b) Miscellaneous revenue mainly relates to:

Insurance claims and rebates	37	13
Student apprentice travel expenses previously written off now received from DTWD	7	-
Staff reimbursements (uniforms and other expenses)	4	-
Prior year revenue and other miscellaneous revenue	21	468
	<b>69</b>	<b>481</b>

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.

**3.5 Gains**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Net proceeds from disposal of non-current assets</b>		
Plant, furniture and general equipment	5	-
<b>Net gains on disposal of non current assets</b>	<b>5</b>	<b>-</b>
<b>Other gains</b>		
Gain arising from changes in fair value - land	30	20
<b>Other gains</b>	<b>30</b>	<b>20</b>
<b>Total gains</b>	<b>35</b>	<b>20</b>

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 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).

Gain arising from changes in fair value relates to revaluation increment that reverses a revaluation decrement of the same class of assets previously recognised as an expense.

**4 Key assets**

**Assets utilised for economic benefit or service potential**

This section includes information regarding the key assets NR 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

## 4.1 Property, plant and equipment

Year ended 31 December 2023	Land	Buildings	Dwellings	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Work-in-Progress	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>1 January 2023</b>									
Gross carrying amount	10,533	156,423	2,219	489	8,846	898	96	-	179,523
Accumulated depreciation	-	-	-	(480)	(4,193)	(632)	(63)	-	(5,368)
Accumulated impairment losses	-	-	-	-	(30)	-	-	-	(30)
<b>Carrying amount at start of period</b>	<b>10,553</b>	<b>156,423</b>	<b>2,219</b>	<b>9</b>	<b>4,623</b>	<b>266</b>	<b>33</b>	<b>-</b>	<b>174,125</b>
Additions	-	11	-	34	553	90	-	2	<b>690</b>
Transfers from DTWD <sup>(a)</sup>	-	28,189	-	81	757	-	-	-	<b>29,027</b>
Transfers to other State agencies <sup>(b)</sup>	(140)	(2,874)	-	-	(10)	-	-	-	<b>(3,024)</b>
Impairment losses <sup>(c)</sup>	-	-	-	-	(12)	-	-	-	<b>(12)</b>
Disposals	-	(18)	-	-	(39)	-	-	-	<b>(56)</b>
Revaluation increments	30	482	3	-	-	-	-	-	<b>515</b>
Depreciation	-	(5,570)	(69)	(14)	(1,124)	(152)	(12)	-	<b>(6,940)</b>
<b>Carrying amount end of period</b>	<b>10,443</b>	<b>176,643</b>	<b>2,153</b>	<b>110</b>	<b>4,748</b>	<b>204</b>	<b>21</b>	<b>2</b>	<b>194,324</b>
Gross carrying amount	10,443	176,643	2,153	604	9,989	988	96	2	<b>200,917</b>
Accumulated depreciation	-	-	-	(493)	(5,199)	(783)	(75)	-	<b>(6,551)</b>
Accumulated impairment losses	-	-	-	-	(41)	-	-	-	<b>(41)</b>

## 4.1 Property, plant and equipment (continued)

	Buildings	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Total capitalised	Expensed
	\$000	\$000	\$000	\$000	\$000
<b>(a) Transfers from DTWD included:</b>					
• Roebourne campus New Classroom Block Project	7,420	-	26	7,446	132
• Kununurra campus Health & Hospitality Trade Training Centre	5,306	-	20	5,326	143
• Kununurra campus replacement of carpentry & joinery workshop packaged - air-conditioning unit	-	-	109	109	-
• Pundulmurra campus Light Auto Workshop Refurbishment & Addition (Block B-18)	4,304	-	-	4,304	-
• Pundulmurra campus Air Conditioning Replacement Block 20	-	-	231	231	-
• Pundulmurra campus Replacement Horticulture Facility	3	-	-	3	-
• Broome campus Hospitality & Student Services Centre Project	11,091	-	133	11,224	331
• Karratha campus Electrical - chiller power supply remediation	-	-	233	233	-
• Karratha campus Roofing and ceiling partial upgrades - block 700	64	-	-	64	-
• Karratha campus fencing upgrades across campus	-	-	6	6	-
• Broome campus Mitsubishi YB Eclipse Cross	-	41	-	41	-
• Pundulmurra campus Mitsubishi YB Eclipse Cross	-	40	-	40	-
<b>Total transfers from DTWD</b>	<b>28,189</b>	<b>81</b>	<b>757</b>	<b>29,027</b>	<b>606</b>

	Land	Buildings	Plant, furniture and general equipment	Total
	\$000	\$000	\$000	\$000
<b>(b) Transfers to other state agencies include transfers to:</b>				
• Department of Primary Industries and Regional Development - cessation of Aquaculture operations	-	(2,874)	(10)	(2,884)
• Department of Planning, Lands and Heritage - Newman Land	(140)	-	-	(140)
<b>Total transfers to other State agencies</b>	<b>(140)</b>	<b>(2,874)</b>	<b>(10)</b>	<b>(3,024)</b>

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 NR TAFE accounts for the transfer as a distribution to owner.

(c) 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.

**4.1 Property, plant and equipment (continued)**

**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.

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

**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, buildings and dwellings were revalued as at 30 June 2023 by 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: \$220,000 (2022: \$360,000) and buildings :\$1,150,000 (2022: \$1,150,000).

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

As at 31 December 2023, an impairment loss of \$12,000 was recognised for property, plant and equipment, refer Note 4.1.

**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 the Western Australian Land Information Authority (Valuation Services).
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.

**4.1 Property, plant and equipment (continued)**

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.

**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).

**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.

**4.1.1 Depreciation and impairment**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Depreciation</b>		
Buildings	5,570	4,716
Dwellings	69	64
Motor vehicles, caravans and trailers	14	7
Plant, furniture and general equipment	1,124	992
Computers and communication network	152	162
Marine craft	12	12
<b>Total depreciation for the period</b>	<b>6,940</b>	<b>5,954</b>
<b>Impairment</b>		
Plant, furniture and general equipment	12	30
<b>Total impairment for the period</b>	<b>12</b>	<b>30</b>

All surplus assets at 31 December 2023 have either been classified as assets held for sale or written-off.

Please refer to Note 4.3 Intangible assets for guidance in relation to the impairment assessment that has been performed for intangible assets.

**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 assets held for sale, land, investment properties and 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:

<b>Asset</b>	<b>Useful life</b>
Building	40 years
Motor vehicles, caravans and trailers	5 to 8 years
Plant, furniture and general equipment	4 to 8 years
Computer equipment and communication network	2 to 8 years
Marine craft	5 to 8 years

**4.1.1 Depreciation and impairment (continued)**

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

Land which is considered to have an indefinite life, are 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 NR TAFE's capitalisation policy, like computer equipment items, less than the capitalisation threshold 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 NR 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**

	<b>Gov't Regional Officers' Housing</b>	<b>Vehicles</b>	<b>Total</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Carrying amount at start period</b>	4,567	632	5,198
Additions	7,986	65	8,052
Depreciation	(5,331)	(291)	(5,622)
<b>Net carrying amount as at end of period</b>	<b>7,222</b>	<b>406</b>	<b>7,628</b>

NR TAFE has leases for vehicles and residential housing. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date.

NR TAFE subleases residential housing to employees at a subsidised rate. NR TAFE recognises lease payments from operating leases as income on a straight-line basis over the term of the lease.

NR TAFE has also entered into a Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.



**4.2 Right-of-use-assets (continued)**

**Initial recognition**

At the commencement date of the lease, NR 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.

NR 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 NR 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**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Computer software</b>		
<b>1 January 2023</b>		
Cost	851	714
Accumulated amortisation	(702)	(589)
<b>Carrying amount at start of period</b>	<b>149</b>	<b>125</b>
Additions	171	138
Amortisation expense	(170)	(113)
<b>Carrying amount at end of period</b>	<b>150</b>	<b>149</b>

**Initial recognition**

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

### 4.3 Intangible assets (continued)

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- b) an intention to complete the intangible asset and use or sell it;
- c) the ability to use or sell the intangible asset;
- d) the intangible asset will generate probable future economic benefit;
- e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

#### Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

#### 4.3.1 Amortisation and impairment

##### Charge for the period

	2023	2022
	\$000	\$000
<b>Amortisation</b>		
Computer Software	170	113
<b>Total amortisation for the period</b>	<b>170</b>	<b>113</b>

As at 31 December 2023 there were no indications of impairment to intangible assets.

NR TAFE held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by NR TAFE have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Computer software <sup>(a)</sup> 2 to 3 years

<sup>(a)</sup> Software that is not integral to the operation of any related hardware.

#### Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or 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.

## 5 Other assets and liabilities

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

	Notes
Receivables	5.1
Other current assets	5.2
Payables	5.3
Other current liabilities	5.4

5.1 Receivables

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Receivables – Trade	324	846
Receivables – Students	50	26
Allowances for impairment of receivables	(31)	(23)
Accrued revenue	308	166
Other – workers’ Compensation recoups	6	5
GST receivable	236	168
<b>Total current receivables at end of period</b>	<b>893</b>	<b>1,188</b>

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. NR 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.

NR 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 NR TAFE has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, NR TAFE recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. NR 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 2.2 Other expenditure for the amount of ECLs expensed in this financial year.

5.2 Other current assets

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Prepayments	1,156	742
<b>Total other assets at end of period</b>	<b>1,156</b>	<b>742</b>

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

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Trade payables	2	4
Accrued expenses	2,381	1,439
Accrued salaries and related costs	2,422	2,366
Paid parental leave payable	2	5
<b>Balance at end of period</b>	<b>4,807</b>	<b>3,813</b>

Payables are recognised at the amounts payable when NR 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.

**5.3 Payables (continued)**

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. NR TAFE considers the carrying amount of accrued salaries to be equivalent to its fair value.

**5.4 Other current liabilities**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Income received in advance <sup>(a)</sup>	508	517
Grants and advances <sup>(b)</sup>	7,756	5,024
<b>Balance at end of period</b>	<b>8,264</b>	<b>5,541</b>
(a) Income received in advance comprises:		
Student fees and charges	508	517
<b>Balance at end of period</b>	<b>508</b>	<b>517</b>
(b) Grants and advances comprises:		
Provision for DTWD refund for under delivery of training courses	4,628	2,928
Provision for DTWD refund for GROH funding underspent	513	1,027
Provision for DTWD unspent funding - Aboriginal Support Funding	140	-
Provision for DTWD unspent funding - Lecturer return to industry	499	397
Provision for DTWD unspent funding - Training Package Transition	-	41
Provision for DTWD unspent funding - Kimberley Juvenile Justice Program 2023	360	-
Provision for DTWD unspent funding - Work Placement Program	256	264
Provision for DTWD unspent funding - Year 9 Career Taste Tester Program	398	-
Provision for DTWD unspent funding - International Students Strategy Program	59	48
Provision for DTWD unspent funding - Capital - purchase of second hand equipment	220	220
Provision for unspent funding - Mobile Training Facility (Rio Tinto Pilbara Iron Company)	100	100
Provision for DTWD unspent funding - Job Skills Centres funding	583	-
<b>Balance at end of period</b>	<b>7,756</b>	<b>5,024</b>

**6 Financing**

This section sets out the material balances and disclosures associated with the financing and cashflows of NR 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

6.1 Cash and cash equivalents

	2023	2022
	\$000	\$000
<b>Current</b>		
Cash and cash equivalents		
Cash on hand	1	1
Cash at bank	9,990	5,630
<b>Total cash and cash equivalents</b>	<b>9,991</b>	<b>5,631</b>
Restricted cash and cash equivalents current		
Grants and advances - DTWD & Rio Tinto Pilbara Iron Company	7,756	5,024
<b>Total current restricted cash</b>	<b>7,756</b>	<b>5,024</b>
<b>Total current</b>	<b>17,747</b>	<b>10,655</b>
<b>Non-current</b>		
Restricted cash 27 <sup>th</sup> pay – non-current <sup>(a)</sup>	1,129	1,033
<b>Total non-current restricted cash</b>	<b>1,129</b>	<b>1,033</b>
<b>Balance at end of period</b>	<b>18,876</b>	<b>11,688</b>

(a) Restricted cash 27th Pay - non-current consists of amounts set aside annually to meet the additional cash outflow for employee salary payments in reporting periods with 27 pays instead of the normal 26 pays.

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
	\$000	\$000
Not later than one year	4,354	2,911
Later than one year and not later than five years	3,225	2,206
Later than five years	-	13
	<b>7,579</b>	<b>5,130</b>
Current	4,354	2,911
Non-current	3,225	2,219
<b>Balance at end of period</b>	<b>7,579</b>	<b>5,130</b>

Initial measurement

At the commencement date of the lease, NR 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, NR TAFE uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by NR 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;

**6.2 Lease liabilities (continued)**

- 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 College exercising an option to terminate the lease.
- periods covered by extension or termination options are only included in the lease term by NR 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.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, are recognised by NR 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**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Lease interest expense	208	84
Short-term leases	1,325	2,011
<b>Total lease expense</b>	<b>1,533</b>	<b>2,095</b>

**Short-term leases** are recognised on a straight-line basis with a lease term of 12 months or less.

**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**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset	7,628	5,198
<b>Total assets pledged as security</b>	<b>7,628</b>	<b>5,198</b>

NR 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**

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Interest expense on lease liabilities	208	84
<b>Total finance costs expensed</b>	<b>208</b>	<b>84</b>

Finance cost includes the interest component of lease liability repayments, interest component of service concession financial liabilities 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

6.5.1 Capital commitments

	2023	2022
	\$000	\$000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	621	879
<b>Balance at end of period</b>	<b>621</b>	<b>879</b>

The totals presented for capital commitments are GST inclusive.

6.5.2 Other expenditure commitments

	2023	2022
	\$000	\$000
Other expenditure commitments such as contracted services (cleaning and gardening) contracted for at the end of the reporting period but not recognised as liabilities are payable as follows:		
Within 1 year	948	431
<b>Balance at end of period</b>	<b>948</b>	<b>431</b>

The totals presented for other expenditure commitments are GST inclusive.

**7 Financial Instruments and Contingencies**

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

Financial Instruments	Notes 7.1
Contingent assets and liabilities	7.2.1

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
	\$000	\$000
<b>Financial assets</b>		
Cash and cash equivalents	9,991	5,631
Restricted cash and cash equivalents	8,885	6,058
Receivables <sup>(a)</sup>	657	1,020
<b>Total financial assets</b>	<b>19,533</b>	<b>12,708</b>
<b>Financial liabilities</b>		
Payables <sup>(b)</sup>	4,808	3,813
Lease liabilities	7,579	5,130
Grants and advances - DTWD & Rio Tinto Pilbara Iron Company	7,756	5,024
<b>Total financial liabilities</b>	<b>20,143</b>	<b>13,967</b>

<sup>(a)</sup> The amount excludes GST recoverable from the ATO (statutory receivable).

<sup>(b)</sup> 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 and liabilities**

NR TAFE has no contingent assets and liabilities to disclose at the end of the reporting period.

**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 parties	8.4
Related bodies and affiliated bodies	8.5
Remuneration of auditors	8.6
Non-current assets classified as held for transfer	8.7
Supplementary financial information	8.8

**8.1 Events occurring after the end of the reporting period**

There are no significant events occurring after the reporting period which are likely to materially affect the NR TAFE financial position.

**8.2 Correction of period errors/changes in accounting policies**

There were no prior period errors adjustments or changes in accounting policy during the period.

**8.3 Key management personnel**

NR TAFE has determined key management personnel to include the Managing Director, senior officers of NR TAFE, the Governing Council members, and the Minister that NR TAFE assists. NR 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 key senior officers of NR TAFE for the reporting period are presented within the following bands:

**Compensation of the accountable authority**

	2023	2022
<b>Compensation Band (\$)</b>		
370,001 - 380,001	1	-
150,001 - 160,001*	-	1
140,001 – 150,001	-	1
20,001 - 30,000	-	1
10,001 - 20,000	1	-
0 - 10,000	14	11
	<b>\$000</b>	<b>\$000</b>
Short-term employee benefits	392	315
Post-employment benefits	8	6
Other long-term benefits	15	26
<b>Total compensation of accountable authority</b>	<b>415</b>	<b>348</b>

\* The position of Managing Director had a senior officer acting in the role for 7 months of the year in 2022.



**8.3 Key management personnel (continued)**

**Compensation of the senior officers**

	<b>2023</b>	<b>2022</b>
<b>Compensation Band (\$)</b>		
280,001 – 290,000	1	-
250,001 – 260,000	1	-
240,001 – 250,000	1	1
230,001 – 240,000	-	1
220,001 – 230,000	1	-
190,001 – 200,000	-	1
120,001 – 130,000	-	1
110,001 – 120,000	-	2
90,001 – 100,000	1	-
60,001 – 70,000	1	-
	<b>\$000</b>	<b>\$000</b>
Short-term employee benefits	1,068	898
Post-employment benefits	24	28
Other long-term benefits	83	86
<b>Total compensation of key senior officers</b>	<b>1,175</b>	<b>1,011</b>
<b>Total compensation of key management personnel</b>	<b>1,590</b>	<b>1,360</b>

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

**8.4 Related parties**

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

Related parties of NR 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 NR 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 and affiliated bodies**

NR TAFE has no related or affiliated bodies.

**8.6 Remuneration of auditors**

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

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Auditing the accounts, financial statements, controls and key performance indicators	169	175

**8.7 Non-current assets classified as held for transfer**

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

**8.8 Supplementary financial information**

**(a) Write-offs**

During the financial year, \$52,817 (2022: \$57,605) of debts due to NR TAFE were written off and \$32,101 (2022: \$29,749) was written off the asset register under the authority of:

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
The accountable authority	-	-
The Minister	-	-
Governing Council	85	87
	<b>85</b>	<b>87</b>

**(b) Losses through theft, defaults and other causes**

There have been no losses of public money and public and other property through theft or defaults.

**(c) Forgiveness of debts**

There have been no forgiveness (or waiver) of debts of public property provided by NR TAFE.

**(d) Gifts of public property**

There have been no gifts of public property provided by NR TAFE.

**9. Explanatory statement**

This explanatory section explains variations in the financial performance of NR 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 key major variances which vary more than 10% from their comparative and that the variation is more than 1% of comparative:

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. For the previous year

- 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.

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
		\$000	\$000	\$000	\$000	\$000
<b>Expenses</b>						
Employee benefits expense		43,830	43,893	42,007	63	1,886
Finance cost		85	208	84	123	124
Supplies and services	1.a.	12,751	14,487	11,515	1,736	2,972
Other expenses	2.	3,765	5,004	4,342	1,239	662
Depreciation and amortisation expense	b.	12,341	12,732	10,426	391	2,307
<b>Total cost of services</b>		<b>72,772</b>	<b>76,324</b>	<b>68,374</b>	<b>3,552</b>	<b>7,951</b>
<b>Income</b>						
Fee for service		1,310	1,173	1,165	(137)	8
Student fees and charges		1,432	1,462	1,482	30	(20)
Ancillary trading		110	77	48	(33)	29
Interest revenue		49	774	209	726	566
Other revenue		2,084	1,903	2,309	(181)	(406)
<b>Total Revenue</b>		<b>4,985</b>	<b>5,389</b>	<b>5,212</b>	<b>404</b>	<b>177</b>
<b>Gains</b>						
Gain on disposal of non-current assets		-	5	-	5	5
Gain from changes in fair value - land		-	30	20	30	10
<b>Total gains</b>		<b>-</b>	<b>35</b>	<b>20</b>	<b>35</b>	<b>15</b>
<b>Total income other than income from State Government</b>		<b>4,985</b>	<b>5,424</b>	<b>5,232</b>	<b>440</b>	<b>192</b>
<b>NET COST OF SERVICES</b>		<b>67,787</b>	<b>70,900</b>	<b>63,141</b>	<b>3,113</b>	<b>7,759</b>
<b>Income from State Government</b>						
Grants and subsidies	3.c.	52,707	61,438	53,653	8,731	7,785
Resource received free of charge	4.d.	1,302	2,109	1,274	806	835
Income from other public sector entities		1,903	1,326	2,011	(577)	(685)
<b>Total income from State Government</b>		<b>55,912</b>	<b>64,873</b>	<b>56,938</b>	<b>8,961</b>	<b>7,935</b>
<b>DEFICIT FOR THE PERIOD</b>		<b>(11,875)</b>	<b>(6,027)</b>	<b>(6,203)</b>	<b>5,848</b>	<b>176</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus	e.	-	485	14,537	485	(14,052)
<b>Total other comprehensive income</b>		<b>-</b>	<b>485</b>	<b>14,537</b>	<b>485</b>	<b>(14,052)</b>
<b>TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE PERIOD</b>		<b>(11,875)</b>	<b>(5,542)</b>	<b>8,334</b>	<b>6,333</b>	<b>(13,875)</b>

**Major Estimate and Actual (2023) Variance Narratives**

1. Supplies and services expenses increased by \$1.7 million (13.6%) mainly due to increases in equipment purchases; capital transfers from DTWD costing less than \$5,000 which were expensed; utilities expenses; consultancies and contracted services and staff travel expenses; offset by a decrease in student materials and consumables. These expenses decreased in line with the decrease in Student Curriculum Hours (SCH) delivered in 2023 of 980,429 (Profile and Non-profile) compared to Estimated target SCH of 1,220,000.
2. Other expenses increased by \$1.2 million (32.9%) mainly due to an increase in repairs and maintenance for buildings and equipment and an increase in staff oncosts (payroll tax and workers' compensation insurance premiums) in 2023 compared to Estimate.
3. Grants and subsidies increased by \$8.7 million (16.6%) due to an increase in temporary DPA funding received offset by a decrease in SCH DPA funding due to delivery of lower SCH levels in 2023 compared to Estimate.
4. Resource Received free of charge increased by \$806,000 (61.9%) due to an increase in services provided by DTWD and COVID-19 Rapid Antigen Test kits received from the Department of Health in 2023 compared to Estimate.

**Major Actual 2023 and Comparative (2022) Variance Narratives:**

- a. Supplies and services expenses increased by \$3 million (25.8%) mainly due to increases in equipment purchases; capital transfers from DTWD costing less than \$5,000 which were expensed; utilities expenses; consultancies and contracted services and staff travel expenses; offset by a decrease in student materials and consumables. These expenses decreased in line with the decrease in Student Curriculum Hours delivered in 2023 of 980,429 (Profile and Non-profile) compared to prior year delivery SCH of 1,004,788.
- b. Depreciation and amortisation expense increased by \$2.3 million (22.1%) due to an increase in property, plant and equipment and right of use assets by \$22.6 million. Land and buildings value increased due to the annual revaluation; completed capital projects transferred from DTWD and the number of Government Regional Officers' Houses asset value in line with the increase in rentals and number of leased houses compared to 2022.
- c. Grants and subsidies increased by \$7.8 million (14.5%) due to an increase in temporary DPA funding received, offset by a decrease in SCH DPA funding due to delivery of lower SCH levels in 2023 compared to 2022.
- d. Resource Received free of charge increased by \$835,000 (65.6%) due to an increase in services provided by DTWD and COVID-19 Rapid Antigen Test kits received from the Department of Health in 2023 compared to prior year.
- e. Changes in asset revaluation surplus decreased by \$14.1 million (96.7%) due to the land and buildings revaluation increase in 2022 being substantially higher when compared to the 2023 revaluation increase.

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
		\$000	\$000	\$000	\$000	\$000
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		4,306	9,991	5,631	5,685	4,360
Restricted cash and cash equivalents	f.	-	7,756	5,024	7,756	2,732
Receivables		721	893	1,188	172	(295)
Other current assets		592	1,156	742	564	413
<b>Total Current Assets</b>		<b>5,619</b>	<b>19,796</b>	<b>12,585</b>	<b>14,177</b>	<b>7,211</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		1,192	1,129	1,033	(63)	95
Property, plant and equipment	5.g.	225,048	194,324	174,125	(30,724)	20,199
Right-of-Use Assets	6.h.	2,589	7,628	5,198	5,039	2,430
Intangible assets		25	150	149	124	1
<b>Total Non-Current Assets</b>		<b>228,855</b>	<b>203,231</b>	<b>180,506</b>	<b>(25,625)</b>	<b>22,725</b>
<b>TOTAL ASSETS</b>		<b>234,475</b>	<b>223,027</b>	<b>193,091</b>	<b>(11,448)</b>	<b>29,936</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables	7.	1,999	4,807	3,813	2,808	994
Lease liabilities		3,792	4,354	2,911	562	1,443
Employee related provisions		5,872	4,176	4,947	(1,696)	(771)
Other current liabilities	8.f.	2,111	8,264	5,541	6,153	2,723
<b>Total Current Liabilities</b>		<b>13,774</b>	<b>21,601</b>	<b>17,212</b>	<b>7,827</b>	<b>4,389</b>
<b>Non-Current Liabilities</b>						
Lease Liabilities	6.	990	3,225	2,219	2,234	1,006
Employee related provisions		1,342	2,356	1,382	1,014	973
<b>Total Non-Current Liabilities</b>		<b>2,332</b>	<b>5,581</b>	<b>3,601</b>	<b>3,248</b>	<b>1,979</b>
<b>TOTAL LIABILITIES</b>		<b>16,106</b>	<b>27,182</b>	<b>20,813</b>	<b>11,075</b>	<b>6,368</b>
<b>NET ASSETS</b>		<b>218,369</b>	<b>195,845</b>	<b>172,278</b>	<b>(22,523)</b>	<b>23,567</b>
<b>EQUITY</b>						
Contributed equity		267,017	224,448	195,340	(42,569)	29,108
Reserves		10,649	25,671	25,186	15,022	485
Accumulated deficit		(59,298)	(54,275)	(48,248)	5,023	(6,027)
<b>TOTAL EQUITY</b>		<b>218,369</b>	<b>195,845</b>	<b>172,278</b>	<b>(22,524)</b>	<b>23,566</b>

### Major Estimate and Actual (2023) Variance Narratives

5. Property, plant and equipment decreased by \$30.7 million (13.7%) due to a delay in the completion of capital projects planned to be completed in 2023 and actual capital transfers for 2023 compared to Estimate.
6. Right of Use Assets; Non-current lease liabilities and Principal elements of lease payments increased by \$5 million (194.6%); \$2.2 million (225.7%) and \$2.5 million (80.7%) respectively mainly due to an increase in the number of Government Regional Officers' Houses asset value which increased in line with the higher rentals and number of leased houses compared to Estimate.
7. Payables increased by \$2.8 million (140.5%) mainly due to accrual of final 75% of lecturers' regional temporary incentive paid on 4 January 2024 compared to Estimate.
8. Other current liabilities increased by \$6.2 million (291.5%) mainly due to an increase in the DPA refund liability due to DTWD and grants received in advance for 2023 compared to Estimate.

### Major Actual 2023 and Comparative (2022) Variance Narratives

- f. Restricted cash and cash equivalents & Other current liabilities increased by \$2.7 million (54.4%) and \$2.7 million (49.1%) respectively due to an increase in the provision for DPA refund due to DTWD and grants received in advance for 2023 compared to prior year.
- g. Property, plant and equipment increased by \$20.2 million (11.6%) due to revaluation of land and buildings and capital projects completed and transferred from DTWD in 2023 compared to prior year.
- h. Right of Use Assets and Principal elements of lease payments increased by \$2.4 million (46.7%) and \$1.2 million (26.1%) respectively mainly due to an increase in the number of Government Regional Officers' Houses asset value which increased in line with the higher rentals and number of leased houses compared to prior year.

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
		\$000	\$000	\$000	\$000	\$000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Grants and subsidies from DTWD	9.i.	56,610	64,195	54,835	7,585	9,360
Funds from other public sector entities		-	1,357	1,979	1,357	(623)
<b>Total cash provided by State Government</b>		<b>56,610</b>	<b>65,552</b>	<b>56,814</b>	<b>8,942</b>	<b>8,737</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense		(43,580)	(43,510)	(40,684)	70	(2,826)
Supplies and services	j.	(11,447)	(11,366)	(10,089)	81	(1,277)
Finance cost		(85)	(208)	(84)	(123)	(124)
GST payments on purchases		(1,283)	(1,574)	(1,319)	(291)	(255)
Other payments	10.k.	(3,691)	(5,070)	(3,981)	(1,379)	(1,090)
<b>Receipts</b>						
Fee for service		1,513	1,174	1,165	(338)	9
Student fees and charges		1,106	1,429	1,023	323	406
Ancillary trading		85	77	48	(7)	29
Interest received		49	589	142	540	446
GST receipts on sales		250	188	183	(62)	5
GST receipts from taxation authority		1,033	1,394	1,198	361	196
Other receipts		2,078	2,422	2,309	344	113
<b>Net cash used in operating activities</b>		<b>(53,973)</b>	<b>(54,454)</b>	<b>(50,087)</b>	<b>(481)</b>	<b>(4,366)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	11.	(2,650)	(811)	(843)	1,839	32
<b>Receipts</b>						
Proceeds from sale of non-current assets		-	5	-	5	5
Capital contribution – DTWD	12.l.	-	2,500	1,054	2,500	1,446
<b>Net cash provided by/(used in) investing activities</b>		<b>(2,650)</b>	<b>1,694</b>	<b>211</b>	<b>4,344</b>	<b>1,483</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease	6.h.	(3,101)	(5,604)	(4,445)	(2,503)	(1,159)
<b>Net cash used in financing activities</b>		<b>(3,101)</b>	<b>(5,604)</b>	<b>(4,445)</b>	<b>(2,503)</b>	<b>(1,159)</b>
Net increase/(decrease) in cash and cash equivalents		(3,115)	7,188	2,493	10,303	4,695
Cash and cash equivalents at the beginning of the period		8,613	11,688	9,195	3,075	2,493
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>5,498</b>	<b>18,876</b>	<b>11,688</b>	<b>13,378</b>	<b>7,188</b>

### Major Estimate and Actual (2023) Variance Narratives

9. Grants and subsidies from DTWD increased by \$7.6 million (13.4%) due to an increase in temporary DPA funding received in 2023 compared to Estimate.
10. Other payments increased by \$1.4 million (39.0%) mainly due to an increase in repairs and maintenance for buildings and equipment and an increase in staff oncosts (payroll tax and workers' compensation insurance premiums) in 2023 compared to Estimate.
11. Purchase of non-current physical assets decreased by \$1.8 million (69.4%) mainly due to delays in procurement tender process for purchases of ICT Switches and other planned assets in 2023 compared to Estimate.
12. Capital contribution - DTWD increased by \$2.5 million (100%) compared to Estimate due to the State Election Commitment program – Modern TAFE Equipment Program received in 2023 from DTWD.

### Major Actual 2023 and Comparative (2022) Variance Narratives

- i. Grants and subsidies from DTWD increased by \$9.4 million (17.1%) due to an increase in temporary DPA funding received in 2023 compared to 2022.
- j. Supplies and services expense payments increased by \$1.2 million (11.9%) mainly due to increases in payments for equipment purchases; utilities expenses; consultancies and contracted services and staff travel expenses; offset by a decrease in payments for student materials and consumables. These expenses decreased in line with the decrease in Student Curriculum Hours delivered in 2023 of 980,429 (Profile and Non-profile) compared to prior year delivery of SCH of 1,004,788.
- k. Other payments increased by \$1.2 million (28.9%) mainly due to an increase in payments for repairs and maintenance for buildings and equipment and staff oncosts (payroll tax and workers' compensation insurance premiums) in 2023 compared to prior year.
- l. Capital contribution - DTWD increased by \$1.4 million (137.2%) compared to prior year due to the State Election Commitment program – Modern TAFE Equipment Program received in 2023 from DTWD compared to prior year.



# Certification Of Key Performance Indicators

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the North Regional TAFE's performance, and fairly represent the performance of North Regional TAFE for the financial period ended 31 December 2023.



Elizabeth Carr AM  
Chair, Governing Council  
North Regional TAFE

13 March 2024



Helen Smart  
Managing Director  
North Regional TAFE

13 March 2024

# Key Performance Indicators

## Government Goal

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

## Desired Outcome

The desired outcome of North Regional TAFE is the provision of vocational education and training services to meet community and industry training needs.

North Regional TAFE has developed the following Key Performance Indicators (KPIs) to provide an overall indication of its performance relating to the effectiveness and efficiency in the achievement of the above outcome. North Regional TAFE uses these indicators in reviewing its performance and in its ongoing commitment to improve programs and services.

## Effectiveness Indicators

The effectiveness indicators measure the achievement of vocational education and training (VET) in meeting community and industry needs via student and graduate satisfaction, labour force status of graduates and profile achievement.

### Overall Student Satisfaction

The table below presents information about the satisfaction levels amongst students at North Regional TAFE. The figures are derived from the WA Student Satisfaction Survey which is used to measure the quality of the service provided by North Regional TAFE, and to gain a better understanding of our customers and their needs. The 2023 survey was conducted by Wallis Social Research (Wallis) on behalf of the Department of Training and Workforce Development (DTWD).

The overall student satisfaction rate expresses the number of 'satisfied' and 'very satisfied' respondents. The results provide an overall expression of how satisfied students are with various services provided by North Regional TAFE.

In the 2023 Training WA Student Satisfaction Survey, 89.8% of students who responded were either very satisfied or satisfied with the training they received at North Regional TAFE. North Regional TAFE achieved a higher satisfaction rating than the State average of 87.3%.

In line with our strategic priority: *Strengthen our Student, Employer and Community Focus*, North Regional TAFE analyses the data from this survey to identify opportunities to improve student satisfaction.

**Table 1**

2023 Student Satisfaction	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
North Regional TAFE	88.9%	89.9%	89.4%	90.0%	89.8%
Western Australia	87.6%	87.3%	85.7%	N/A	87.3%

Source: Wallis (2022-23) EY Sweeney (2020-2021) WA Student Satisfaction Survey;

Notes: The NR TAFE response rate for the 2023 survey was 25.3%. Confidence level is 95% and a margin of error +/- 2.1%. Total population of 2,403 with a sample size of 609 students.

The WA Student Satisfaction Survey is an annual survey amongst students who are funded under the National Agreement for Skills and Workforce Development.

The following student groups were excluded from the scope of the survey: international full fee-paying students; students undergoing training through a school-based program (VET Delivered to Secondary Students); adult community education students; students who were in a correctional facility; and students aged less than 15 years.

## Graduate Destination Rate

This KPI measures the proportion of graduates (qualification completers) in employment, demonstrating the extent to which North Regional TAFE is providing relevant training that improves student employability. The performance indicator shows the proportion of graduates responding to the National Centre for Vocational

Education Research (NCVER) Student Outcomes Survey who are in paid employment at the time of the survey i.e. mid-2023.

The aim of the survey is to measure vocational education and training students' employment, further study and the opinions of the training undertaken. The Student Outcomes Survey is conducted annually.

Although the 2023 Actual figure is slightly lower than 2022 and lower than the North Regional TAFE target, it remained higher than the 2020 and 2021 results, and again exceeded the state and national averages for TAFE Colleges.

**Table 2**

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
North Regional TAFE	73.8%	78.7%	84.2%	85.0%	82.4%
Western Australia	60.3%	68.5%	76.0%		77.4%
TAFE Australia	65.7%	70.3%	75.6%		77.7%

Source: NCVER, Student Outcomes Survey – North Regional TAFE Qualification completers

Notes: 138 graduates responded to the survey, giving a response rate of 22.3%. Confidence level is 95% with a margin of error greater than or equal to 10%.

The following student groups were excluded from the scope of the survey: international students; students who undertook recreational, leisure or personal enrichment courses; students under 15 years of age; and students from correctional facilities.

### Graduate Achievement Rate

This KPI measures the extent to which North Regional TAFE graduates (qualification completers) have wholly or partly achieved their main reason for undertaking the course.

Figures for this KPI are obtained from the Student Outcomes Survey, conducted by NCVER. The Student Outcomes Survey is conducted annually.

North Regional TAFE again exceeded the state and national average for TAFE Colleges and exceeded our 2023 target.

**Table 3**

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
North Regional TAFE	86.0%	88.9%	88.8%	89.0%	89.7%
Western Australia	79.5%	83.7%	86.3%		85.6%
TAFE Australia	81.8%	83.8%	85.7%		86.6%

Source: NCVER, Student Outcomes Survey – North Regional TAFE Qualification completers

Notes: 138 graduates responded to the survey, giving a response rate of 22.3%. Confidence level is 95% with a margin of error greater than or equal to 10%.

The following student groups were excluded from the scope of the survey: international students; students who undertook recreational, leisure or personal enrichment courses; students under 15 years of age; and students from correctional facilities.

**Achievement of Profile Delivery**

North Regional TAFE is resourced to deliver courses under Government-purchased funding guidelines to meet consumer demand and respond to local community needs, individual requirements and workforce development plans. This performance indicator reports the effectiveness of North Regional TAFE in meeting Delivery and Performance Agreement (DPA) targets.

**Achievement of 2023 (DPA) Profile, Planned vs Achieved SCH**

Table 4 shows the percentage of Student Curriculum Hours (SCH) achieved for activities as contracted with DTWD for vocational education and training delivery through the DPA.

Profile Achievement = DPA SCH Achieved / Target SCH contained within the original DPA.

The full year 2023 figures represent TAFE performance for the reporting period 31 December 2023.

**Table 4**

PROFILE SUMMARY TABLE	Year	Target SCH	Actual SCH	% Achievement
Achievement of profile delivery	2023	1,100,000	880,366	80.0%
	2022	1,254,000	906,775	72.3%
	2021	1,429,289	1,123,866	78.6%
	2020	1,250,620	913,032	73.0%

Source: North Regional TAFE Delivery and Performance Agreement for planned SCH, and internal Management Information System for Actual SCH.

Notes: Planned targets are based on the original DPA.

North Regional TAFE achievement against our DPA target was hindered by the following factors during 2023:

- Lecturer attraction and retention difficulties** continued in the economic context of high employment, labour shortages, and continued resource sector growth. Total SCH achieved was commensurate with the overall number of lecturing positions filled across the year. Recruitment difficulties impacted in particular on our capacity to deliver Mechanical Fitting, ICT, Community Services and Construction. North Regional TAFE’s low number of lecturers to service each field of training, when compared with staffing numbers in metropolitan Colleges, means that every lecturing vacancy can severely reduce or negate our capacity to deliver any qualification or skill set at any or all locations.
- The strong labour market** and high employment contributed to reduced demand for some training, including lower demand for Recognition of Prior Learning and for preparatory general education courses. Additionally, the College experienced a high level of unfunded enrolment where students withdrew without any valid participation. This is being analysed and mitigation strategies developed for 2024.
- Extreme weather events in the Kimberley and Pilbara** hindered access to communities and lecturer travel generally in the first half of the year. Flooding generated by Tropical Cyclone Ellie at the start of 2023 caused major damage to sections of Great Northern Highway and restricted travel due to road closures and adverse travel conditions. The temporary low-level crossing was not replaced by the New Fitzroy River Bridge until November 2023. In addition, Category 5 Tropical Cyclone Ilsa made landfall between Port Hedland and Broome on 13 April, resulting in Pundulmurra campus closure along with some flooding and travel difficulties.
- Some COVID-19 legacy impacts** were experienced, with some communities remaining closed during the first half of 2023, and increased effort required to reconnect with communities and community members following periods of closure and transience during COVID-19 restrictions.

Table 5 gives a detailed breakdown of North Regional TAFE’s delivery of planned training by ANZSCO (Australia and New Zealand Standard Classification of Occupations).

**Table 5**  
**Detailed breakdown by ANZSCO**

ANZSCO Group	2020 Profile SCH Achieved	2021 Profile SCH Achieved	2022 Profile SCH Achieved	2023 Planned	2023 Achieved	2023 Achieved %
<b>1 MANAGERS</b>	<b>16,519</b>	<b>10,040</b>	<b>13,625</b>	<b>3,685</b>	<b>9,215</b>	<b>250.1%</b>
11 Chief Executives, General Managers and Legislators	13,315	9,160	9,825	0	7,800	n/a
13 Specialist Managers	1,354	355	165	0	1,005	n/a
14 Hospitality, Retail and Service Managers	1,850	525	3,635	3,685	410	11.1%
<b>2 PROFESSIONALS</b>	<b>48,371</b>	<b>72,671</b>	<b>60,117</b>	<b>68,746</b>	<b>67,535</b>	<b>98.2%</b>
21 Arts and Media Professionals	17,491	25,175	16,809	31,589	27,695	87.7%
22 Business, Human Resource and Marketing Professionals	5,510	6,185	3,675	0	220	n/a
23 Design, Engineering, Science and Transport Professionals	11,390	24,416	32,188	23,942	34,110	142.5%
24 Education Professionals	13,940	16,455	6,720	10,450	5,510	52.7%
26 ICT Professionals	40	440	725	2,765	0	0.0%
<b>3 TECHNICIANS AND TRADES WORKER</b>	<b>146,785</b>	<b>180,680</b>	<b>178,267</b>	<b>149,234</b>	<b>183,729</b>	<b>122.9%</b>
31 Engineering, ICT and Science Technicians	10,547	20,618	11,102	18,162	10,671	58.8%
32 Automotive and Engineering Trades Workers	50,230	64,218	68,546	53,920	74,552	138.3%
33 Construction Trades Workers	16,812	26,038	26,257	14,000	12,562	89.7%
34 Electrotechnology and Telecommunications Trades Workers	34,222	39,895	36,802	32,771	45,448	138.7%
35 Food Trades Workers	14,061	10,870	13,318	15,311	13,108	85.6%
36 Skilled Animal and Horticultural Workers	18,460	10,760	19,330	7,665	22,075	288.0%
39 Other Technicians and Trades Workers	2,453	8,281	2,912	7,405	5,008	67.6%
<b>4 COMMUNITY AND PERSONAL SERVICE WORKERS</b>	<b>201,507</b>	<b>221,775</b>	<b>169,006</b>	<b>286,657</b>	<b>178,762</b>	<b>62.4%</b>
41 Health and Welfare Support Workers	67,140	76,387	52,795	76,675	47,519	61.4%
42 Carers and Aides	90,779	84,134	60,081	137,997	64,795	47.2%
43 Hospitality Workers	9,105	13,506	13,472	20,140	21,428	106.4%

ANZSCO Group	2020 Profile SCH Achieved	2021 Profile SCH Achieved	2022 Profile SCH Achieved	2023 Planned	2023 Achieved	2023 Achieved %
45 Sports and Personal Service Workers	34,483	47,748	42,658	51,845	45,020	86.8%
<b>5 CLERICAL AND ADMINISTRATIVE WORKERS</b>	<b>111,451</b>	<b>113,052</b>	<b>84,262</b>	<b>119,758</b>	<b>82,992</b>	<b>69.3%</b>
51 Office Managers and Program Administrators	21,520	19,595	9,525	17,980	13,095	72.8%
52 Personal Assistants and Secretaries	0	0	0	8,765	13,600	155.2%
53 General Clerical Workers	61,526	62,087	45,542	61,085	41,352	67.7%
55 Numerical Clerks	12,305	12,950	11,115	0	10,445	209.7%
59 Other Clerical and Administrative Workers	16,100	18,420	18,080	26,948	4,500	16.7%
<b>7 MACHINERY OPERATORS AND DRIVERS</b>	<b>60,228</b>	<b>87,119</b>	<b>68,673</b>	<b>76,227</b>	<b>55,805</b>	<b>73.2%</b>
71 Machine and Stationary Plant Operators	15,000	18,229	19,919	33,012	18,208	55.2%
72 Mobile Plant Operators	41,398	64,750	46,264	42,100	28,942	68.7%
74 Store persons	3,830	4,140	2,490	1,115	8,655	776.2%
<b>8 LABOURERS</b>	<b>139,689</b>	<b>228,119</b>	<b>174,365</b>	<b>252,608</b>	<b>184,898</b>	<b>72.8%</b>
82 Construction and Mining Labourers	10,499	26,538	15,920	37,601	32,231	85.7%
83 Factory Process Workers	25,797	25,425	26,884	26,499	26,758	100.3%
84 Farm, Forestry and Garden Workers	71,488	107,998	72,967	124,889	69,436	55.6%
85 Food Preparation Assistants	612	1,799	1,563	9,971	2,015	20.2%
89 Other Labourers	31,293	66,359	57,031	53,648	53,638	100.0%
<b>G GENERAL EDUCATION</b>	<b>188,482</b>	<b>210,410</b>	<b>158,460</b>	<b>143,085</b>	<b>118,735</b>	<b>83.0%</b>
GEN19B Adult Literacy/ESL	48,385	46,365	31,705	24,565	22,045	89.7%
GEN19E Targeted Courses	140,097	164,045	126,755	118,520	96,690	81.6%
<b>NORTH REGIONAL TAFE TOTAL</b>	<b>913,032</b>	<b>1,123,86</b>	<b>906,775</b>	<b>1,100,00</b>	<b>880,366</b>	<b>80.0%</b>

Note: DPAs for TAFEs were produced on a full-year basis

### Profile Analysis for North Regional TAFE

Definition: The table above shows delivery profile by major Australian and New Zealand Standard Classification of Occupations (ANZSCO) groupings. The classification definitions are based on the skill level and specialisation usually necessary to perform the tasks of the specific occupation, or of most occupations in the group.

Derivation: DPA data represents the actual achievement of SCH in respective years. Planned data is obtained from the original DPA and actual SCH from the Student Management System (SMS).

### **Variances in delivery by more than 10% (compared to planned achievement of 100%) are explained by the following reasons:**

#### Demand less / more than expected - ANZSCO Groups

- Group 1 (Managers) – 150% above the low target set in the original DPA. The increased delivery was primarily due to un-anticipated demand for the Diploma of Leadership and Management from industry.
- Group 3 (Technicians and Trades Workers) – 22.9% above target. While delivery in ICT, Engineering, Construction and Hairdressing was lower than planned, this was offset by higher delivery in Automotive, Electrotechnology and Horticulture. Delivery of Commercial Cookery was also constrained by restricted access to training facilities pending completion of infrastructure builds particularly at Pundulmurra campus, and there was a slight decline in demand for cookery apprenticeship training.
- Group 4 (Community and Personal Service Workers) – 37.6% below target due to Community Services lecturer resignations, limited numbers of Individual Support lecturers, and lower demand for the Diploma of Early Childhood Education and Care, and for entry-level and Certificate IV Aged Care training. There was also lower demand for Fitness training than expected.
- Group 5 (Clerical and Administrative Workers) – 30.7% below target due to lower student numbers across most Business qualifications below Certificate IV level, and in the Diploma of Business. Delivery of Certificate II in Applied Digital Technologies (in sub-group 53 General Clerical Workers) was very low due to all lecturer positions being vacant for most of the year. Delivery of Certificate II Supply Chain Operations under sub-group 59 was nil, due to re-assignment of the Forklift skill set to the more appropriate sub-group 74 (Storepersons).
- Group 7 (Machinery Operators and Drivers) – 26.8% below target mostly in Civil Construction (Plant Operations) across the College, due to the lecturing vacancy rate being higher than anticipated. Recruitment and retention of Civil Construction lecturers was inhibited by competing vacancies in the mining sector with higher wages. There was also delayed demand for Certificate II Surface Extraction due to a delayed contract for Koolan Island.
- Group 8 (Labourers) – 27.2% below target due to wet season barriers to servicing the needs of remote communities, including for the Certificate I and Certificate II Conservation and Ecosystem Management (in sub-group 84 Farm, Forestry and Garden Workers). Delivery of the Certificate II in Kitchen Operations was also lower than forecast, hindered by restricted access to training facilities in South Hedland pending completion of the new training centre.
- Group G (General Education) – 17% below target due to lower than planned enrolments in preparatory general education courses, mainly in the Course in Gaining Access to Training and Employment (GATE) and Certificate I in GATE and across most levels of the certificates in General Education for Adults. These trends reflect overall lower demand for training in the context of high employment and labour shortages.

## Service

Delivery of training.

### Efficiency Indicator - Cost per Student Curriculum Hour (SCH)

This is a measure of North Regional TAFE’s efficiency in using its resources for the delivery of vocational education and training. The overall cost per SCH is an efficiency measure that shows the aggregate unit cost of per delivery output (SCH) based on the delivery costs (Total Cost of Services) as detailed in the Financial Statements.

The variation between Actual and Target Cost per SCH is due to a range of factors including:

- Achievement of lower SCH than targeted, for both Profile and non-Profile delivery, for reasons outlined earlier. North Regional TAFE was resourced to deliver 1,100,000 Profile SCH in 2023 and achieved 80% of that target. Similarly, NR TAFE planned to deliver 120,000 SCH of non-Profile delivery and achieved 100,063 SCH.
- Proportionately higher lecturer staffing costs per FTE compared to estimates, related to the State Government’s new Temporary Regional Incentive of up to \$15,000 for Pilbara and Kimberley TAFE lecturers, and the additional Annual Leave Travel Concessions and expanded air-conditioning subsidies for lecturers. These increases in staffing costs were offset by the reduced lecturer staffing levels due to vacancies within the College as a result of difficulties in attracting and retaining staff, and lower training delivery capacity and SCH outputs.
- Resources received free of charge from State Government agencies were substantially higher than 2022, due to increased DTWD services provided in 2023 and receipt of COVID-19 rapid test kits from Department of Health, which increased expenses.
- Expenses increased also for equipment purchasing (funded under the WA Government’s Modern Equipment for TAFE program and TAFE Training Equipment Refresh program), utility expenses, repairs and maintenance, and increased staff travel necessitated by the low number of lecturers delivering increasingly across widespread locations.

**Table 6**

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
North Regional TAFE	\$60.38	\$54.54	\$68.05	\$59.65	\$77.85



# Glossary

Acronym	
AICD	Australian Institute of Company Directors
ALS	Accessibility and Learning Support system
AM	Member of the Order of Australia
ATAG	Aboriginal Training Advisory Group
ATS	Aboriginal Training Services
ATSI	Aboriginal and Torres Strait Islander
CECX	“Customer Engagement Customer Experience” (business system)
CELCAT	Central Timetabling and Survey Unit (business system)
CLIP	College Lecturer Industry Placement program
CRM	Customer Relationship Management
CTP	Career Taster Program
DAIP	Disability Access and Inclusion Plan
DPA	Delivery and Performance Agreement
DTWD	Department of Training & Workforce Development
EAP	Employee Assistance Program
EBT	Employment Based Training
ELMO	A software platform for staff learning management
FARM	Finance, Audit and Risk Management
FMG	Fortescue Metals Group
FOI	Freedom of Information
FTE	Full-time Equivalent
GOSAC	Government Officers Salaries, Allowances and Conditions Award
GROH	Government Regional Officers’ Housing scheme
IBT	Institution Based Training
ITASO	Indigenous Trainee and Apprentice Support Officer
JSC	Jobs and Skills Centre
KCRIAG	Karratha Campus Resources Industry Advisory Group
MOU	Memorandum of Understanding
MS 365	Microsoft 365
NCVER	National Centre for Vocational Education Research
NDIS	National Disability Insurance Scheme
NR TAFE	North Regional TAFE College
PPE	Personal Protection Equipment
RPL	Recognition of Prior Learning
RTIS	Regional TAFE International Strategy
RTO	Registered Training Organisation
SCH	Student Curriculum Hours
SES	State Executive Service

SMS	Student Management System
TAC	Training Accreditation Council
TFR	Targeted Fee Relief
TAFE	Technical and Further Education
TVET	Technical, Vocational Education and Training
UAT	Universal Access Toilet
VET	Vocational Education and Training
VIPP	Vocational Individual Pathway Program
VTEC	Vocational Training and Employment Centre
WA	Western Australia
WHS	Workplace Health and Safety
WWC	Working with Children clearance
YADF	Young and Deadly Futures program

The background features a dark blue-grey color with a complex pattern of organic, rounded shapes and dotted lines. These elements are arranged in a way that suggests movement and flow, with some shapes resembling cells or molecules. The overall effect is a textured, almost cellular or molecular aesthetic.

## Contact Details

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