



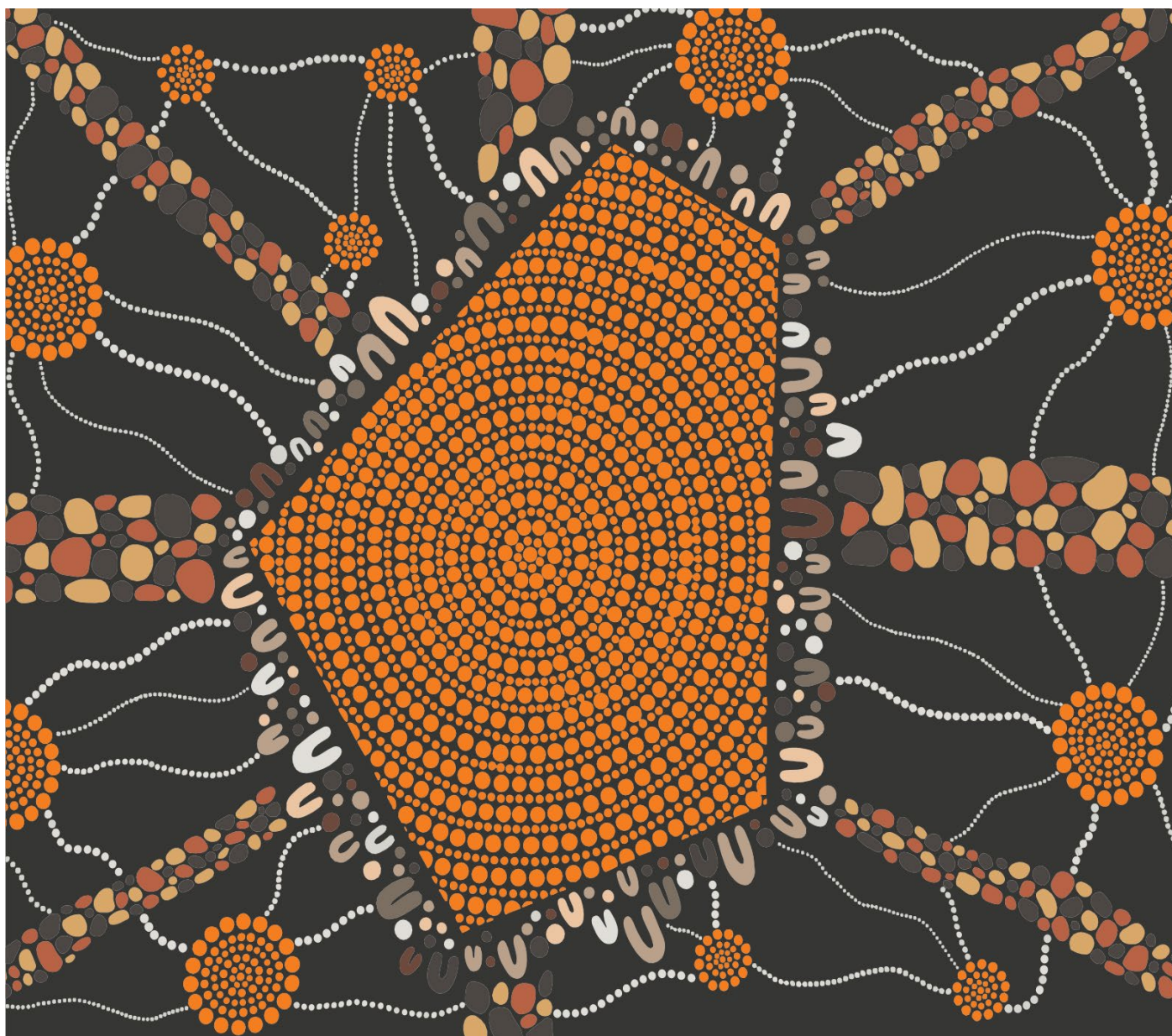
**North  
Regional**

# 2024 Annual Report

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## 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 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.

# Statement of Compliance

To the Hon. Amber-Jade Sanderson MLA, Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara.

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 2024. 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.



Paula Dewhurst  
Managing Director and Accountable Officer  
19 March 2025




Elizabeth Carr AM  
Governing Council Chair  
19 March 2025



# Overview of the Agency

## Message from the Chair and Managing Director

It is with pleasure we present North Regional TAFE's (NR TAFE) 2024 Annual Report.

2024 was a year of modest growth, consolidation of improvements commenced during 2023, and continued efforts to re-build stakeholder engagement across our remote campuses and on country delivery locations.

During 2024 we welcomed new staff across a number of Executive positions, including a new Managing Director in October, Executive Director Organisational Capability and Performance, Executive Director Training Services, Executive Director Cultural Lens Project (a Public Sector Commission *Women in Leadership* Initiative), Director Training Services, Director Corporate Services, and Director Organisational Services.

The College matured in its understanding and management processes to respond to diverse community and industry needs with limited resources in a complex social and economic environment. The distinct operating environments of Regional, Remote and On Country delivery locations have been more clearly defined to enable the College to develop meaningful strategies and place-based approaches to ensure equity and outcomes.

In 2024 a pivotal research project led to the commencement of a transformative Cultural Lens Project that will guide the College in its journey towards Reconciliation and Closing the Gap. This project has the support and guidance of our Aboriginal Training Advisory Group (ATAG) and a key onboarding activity completed by the new executive team was a listening tour of all campuses and discussions with key stakeholders in the region.

Across our campuses and the million square kilometres serviced, the College and its communities benefited from several new capital works projects and modern equipment to support great learning experiences for students. The most significant of these is the upgrade to the facilities at Pundulmurra campus (South Hedland) which services the trade training for Pilbara based industries.

To ensure the agility of our workforce and ability to leverage our new facilities and equipment, the College invested energy in positioning our lecturing workforce with industry currency supported by the State Government's College Lecturer Industry Placement (CLIP) program funding.



**Elizabeth Carr AM**  
Governing Council Chair



**Paula Dewhurst**  
Managing Director

NR TAFE recognises Australian Aboriginal and Torres Strait Islander peoples who live, work, and participate in education and training within the North West of Australia. Throughout this document we have used the term Aboriginal to identify both Aboriginal and Torres Strait Islander peoples but not to exclude Torres Strait Islander people.



## Executive Summary

In 2024, NR TAFE's total training delivery increased by 5.8 percent, representing modest growth achieved through a variety of system and management initiatives. The College delivered 923,922 Government-subsidised Student Curriculum Hours (SCH), which was an increase of five percent. Commercial delivery also increased by 13 percent in 2024, to 113,041 SCH.

The rebuilding of delivery in remote areas including Halls Creek, Fitzroy Crossing and Roebourne was a focus in 2024 to deliver future dividends by rebuilding vital stakeholder relationships and engagement across the 1 million square kilometres the College services. Delivery to Remote and On-Country locations in line with Closing the Gap and other Government priorities resulted in some instances of small class sizes and higher staff travel time, impacting on total SCH outputs. Notwithstanding these factors, a significant achievement was the 40% to 50% growth in delivery of at our remote campuses in Roebourne and Fitzroy Crossing and surrounding communities.

A highlight for 2024 has been the growth in Aboriginal student participation, notably in our core Government-subsidised Profile training which makes up 90% of the College outputs. In Profile programs Aboriginal student numbers increased in 2024 by almost 3% to 41.8%, while course enrolments also increased by 3% to 46.5%. A total of 2,347 Aboriginal students enrolled in Profile programs and successfully completed 1,237 skill sets and 172 full qualifications at Certificate II or above.

In terms of Student Satisfaction, we are very pleased to report an increase of 2.1%. Our student satisfaction of 92.1% is well above the state average. The College developed and implemented a new Integrity Framework, along with a new staff Code of Conduct and customised Conduct and Integrity training for all staff. This Framework and a strong focus on professional development for all our staff is the bedrock for the good work and achievements of our lecturing and non-lecturing staff, and thereby of our students.

In 2024 NR TAFE continued its implementation of sector wide systems to streamline the student journey and introduced online enrolments as the foundation for adoption of Next Generation Admissions in line with the TAFEWA Sector.

## North Regional TAFE Snapshot 2024

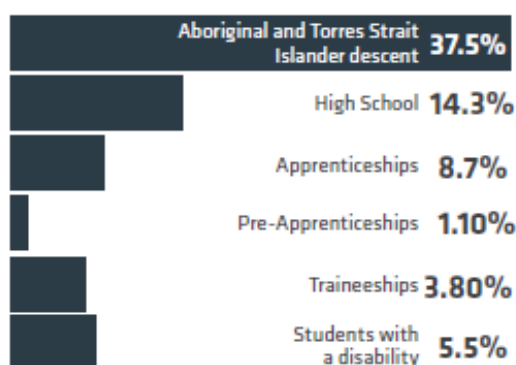
### STUDENT DEMOGRAPHICS



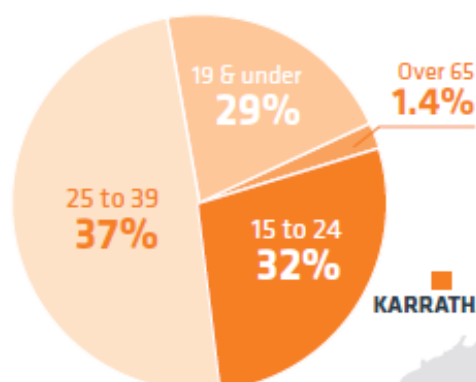
**6794** Total Students

**3,730** Male  
**3,056** Female  
**8** Other

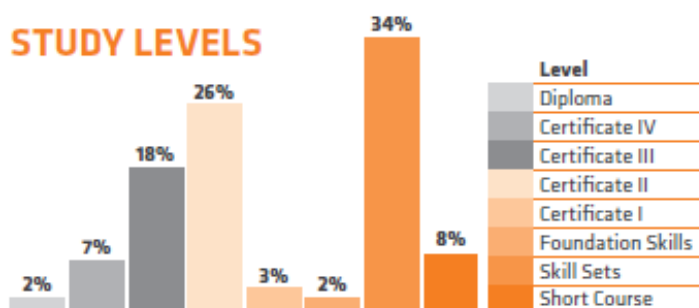
### STUDENT ENROLMENTS



### STUDENT AGE CATEGORIES



### STUDY LEVELS



### TOP 10 Qualifications

1. **Certificate III** in Civil Construction Plant Operations
2. **Certificate II** in Conservation and Ecosystem Management
3. **Certificate II** in Rural Operations
4. **Certificate III** in Electrotechnology Electrician
5. **Certificate II** in Horticulture
6. **Certificate III** in Early Childhood Education and Care
7. **Certificate II** in Maritime Operations (Coxswain Grade 1 Near Coastal)
8. **Certificate IV** in Community Services
9. **Certificate III** in Engineering - Mechanical Trade [Fitting]
10. **Certificate III** in Heavy Commercial Vehicle Mechanical Technology

### TOP 5 Skill Sets

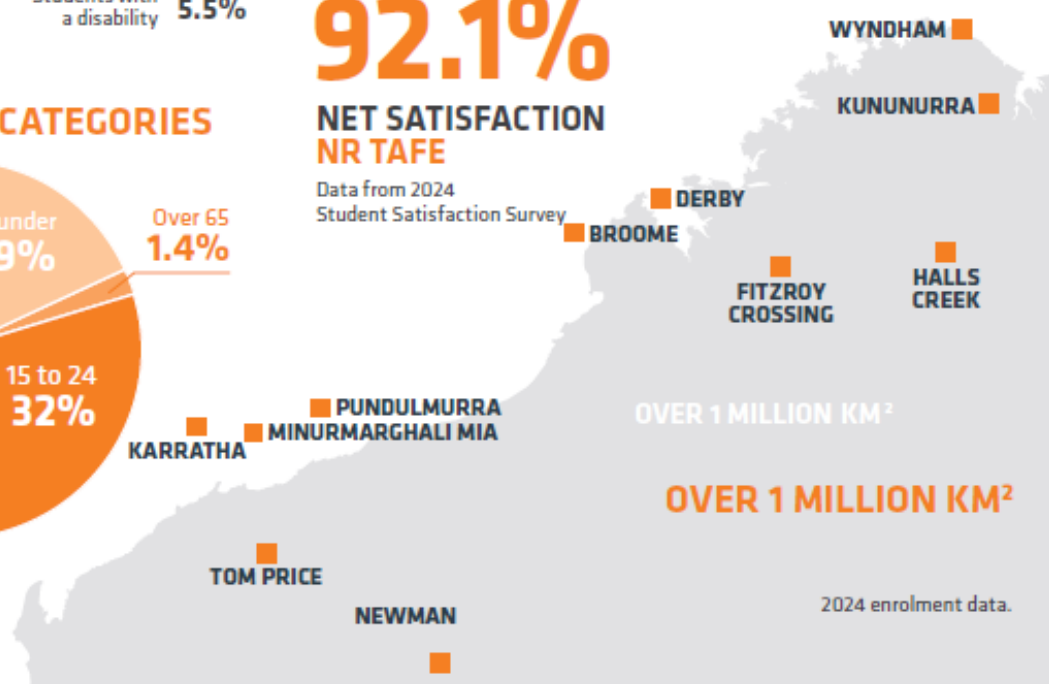
1. First Aid and CPR Skill Set
2. MARSS00010 Marine Radio Operator's VHF and HF Skill Set
3. AE820 Digital Literacy Skill Set
4. SITSS00069 Food Safety Supervision Skill Set
5. AE648 Family and Domestic Violence Early Intervention Skill Set

### STUDENT SATISFACTION

**92.1%**

### NET SATISFACTION NR TAFE

Data from 2024  
Student Satisfaction Survey



## About North Regional TAFE

### Operational Structure

#### Enabling Legislation

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

#### Responsible Minister

Throughout 2024, the responsible Ministers were the Hon. Simone McGurk MLA, Minister for Training and Workforce Development; Water; Industrial Relations and the Hon. Hannah Beazley MLA, Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development.

#### Strategic Direction and Purpose

During 2024 NR TAFE's Purpose remained:

*Creating Opportunities through Great Learning Experiences.*

During 2024 a new Strategic Plan for 2025-27 was developed, with the College's Purpose re-defined as:

*An Opportunity to Thrive and Succeed.*

#### Our Pillars

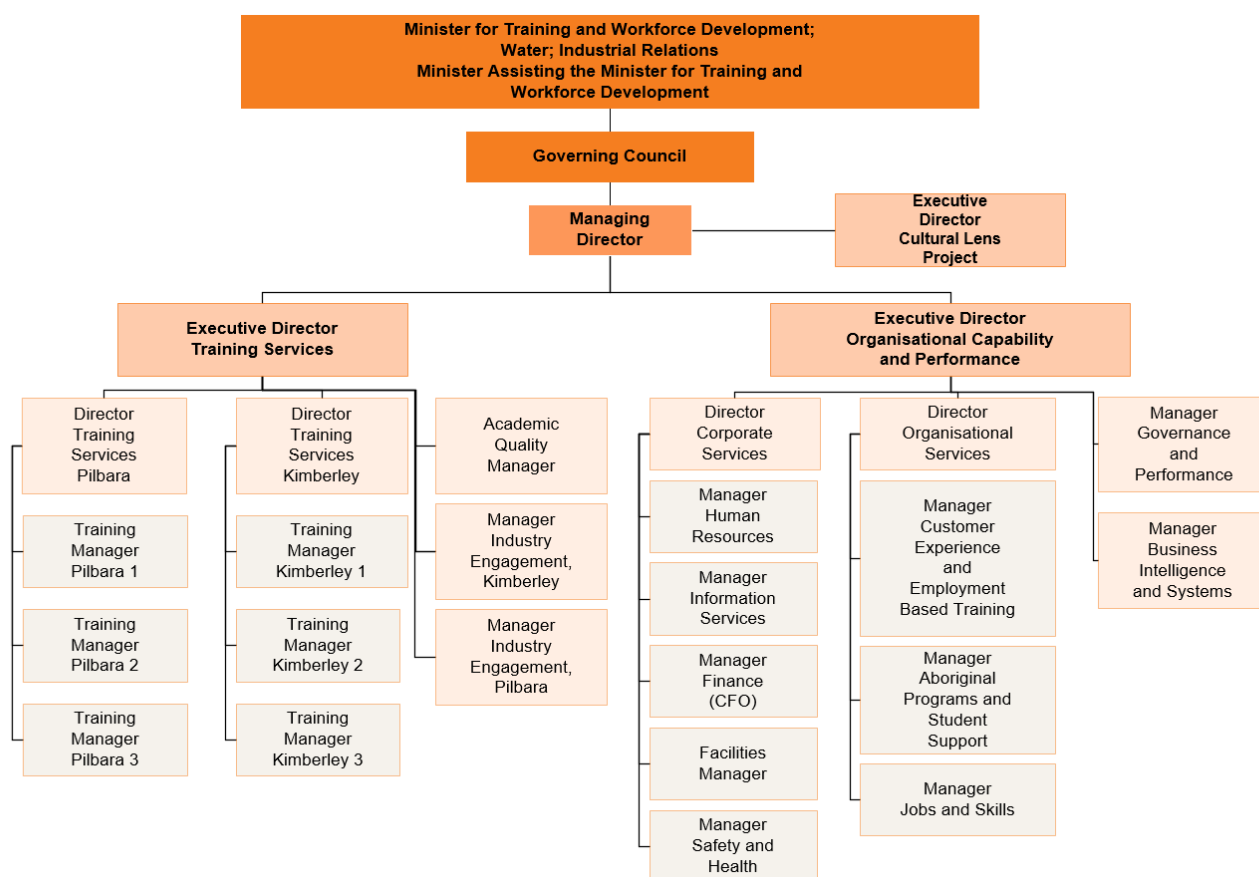
As outlined in the Strategic Plan, during 2024 the College's five pillars reflected our commitment to providing quality and accessible vocational education and training to meet the needs of the individual, industry and the broader community. The five pillars are:

1. Respect and human rights
2. Accountability
3. Responsiveness
4. Diversity of cultures, ideas, and peoples
5. Aboriginal perspectives and reconciliation



## Organisational Structure

Early in 2024 two new Executive Director positions were created within the senior management team, as part of a State Government-funded strategy to enhance the capability of the three regional TAFE Colleges. These positions have enhanced the College's capacity to drive forward strategic initiatives and enhance organisational capability and performance.



During 2024 NR TAFE also created a new temporary position as part of the Corporate Executive, a Public Sector Commission 'Women in Executive Leadership Development Experience Initiative' 2024-2025. The position of Executive Director Cultural Lens Project is occupied by Ulanda Gregory, Manager Aboriginal Programs and Student Support Services, who was successfully nominated to participate in the program to lead the development of the NR TAFE Cultural Lens Framework.

## 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.

In July 2024 three new Council members were appointed by the Minister, while one member's term expired. Chairperson Elizabeth Carr AM continued to provide leadership for Governing Council which met six times in 2024, at Broome campus, Pundulmurra campus, in Perth, and online.

The 2024 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), NR TAFE, Waste Authority (WA), the Department of Community Services Audit and Risk Committee (WA) and Department Primary Industries and Regional Development Audit and Risk Committee (WA), and Deputy Chair Kokoda Track Foundation. Elizabeth is also member of the NSW Trustees & Guardians Investment Committee, 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."



#### Julia McIntyre

Member since 11/4/2023, Deputy Chair since 1 July 2024.

Julia has a leadership background in Human Resources and organisational development, in the private VET sector, government and Health, along with knowledge of 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 is Executive Director Workforce for Kimberley Aboriginal Medical Service, advocating for the interests of Kimberley Aboriginal people and organisations, and played a vital role in COVID-19 management.



### **Yu-Ting (Karen) Huang**

Member since 11/4/2023.

With a passion for promoting equal and quality education opportunities, Karen has dedicated her career to positively impacting the community. As President of the Northwest Multicultural Association WA Inc. and throughout her career, Karen successfully advocated for diverse communities' needs and facilitated initiatives promoting inclusivity and cultural understanding. 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 demonstrated her commitment to empowering individuals through education.



### **Ellen Smith**

Member since 11/4/2023.

Ellen has filled leadership roles in State Government over eight years across fisheries, northern agriculture, and primary industries workforce development. During 2024 Ellen was the Chief Business Development Officer at Nyamba Buru Yawuru, an Aboriginal corporation representing the Yawuru people of Broome, and is also a Councillor of the Shire 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 NR 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.





### Henry Lockyer

Member since 1/7/2024.

Henry is deeply committed to community development, education and innovation, and is Chair of NR TAFE's Aboriginal Training Advisory Group. He is member of the Yule River Call To Action Working Group, Aboriginal Justice Advisory Committee, and Hedland Senior High School Board. Henry brings extensive expertise as Aboriginal Land Management Program Specialist at Fortescue Metals Group.



### Sharyn Morrow

Member since 1/7/2024.

Sharyn's extensive background in education and training includes roles within Queensland training institutions from 2012 to 2019, and at CQ University's Karratha and Port Hedland Study Hubs. Sharyn has a passion for supporting regional communities. She lobbied to secure critical investment for the establishment of the Bachelor of Nursing residential program in South Hedland and was instrumental in the launch of the inaugural CQU VET in Schools course in WA. Sharyn works currently in WA Country Health Services to improve healthcare access and training for remote and regional communities.



### Amanda Dexter

Member since 1/7/2024.

Amanda is a passionate advocate for education, community development, and the long term prosperity of the Kimberley, Pilbara and Gascoyne regions. She has a deep commitment to driving positive change and strong understanding of the complexities of community engagement. Amanda spent 5 years as CEO of the Shire of Derby West Kimberley, building a dynamic, engaged strategic leadership team, and more recently Amanda took on the position of CEO of the Shire of Carnarvon.



### Paula Dewhurst

Ex-officio member since 1/10/2024.

Paula has over 17 years' experience in the TAFE sector, including three years as an Executive Director at North Metropolitan TAFE overseeing training operations across all learning areas, prior to her more recent commencement at NR TAFE. As a past science school teacher Paula has a keen interest in promotion of STEM skills, and in addition is strongly committed to business improvement, developing products to meet local needs, and strengthening community connection.

## 2024 Governing Council Changes:

We acknowledge the contributions of the members below who participated on the Governing Council during 2024:

**Lorraine Injie**

Member from 01/07/2021 until 30/06/2024 (term expired).

**Helen Smart**

Ex-Officio Member as Managing Director until 07/08/2024.

**Melanie Sorensen**

Ex-Officio Member as Acting Managing Director from 08/08/2024 until 30/09/2024.

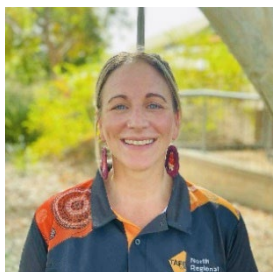


## Corporate Executive

The Corporate Executive 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. The members of Corporate Executive in place for the latter part of 2024 are shown below:



**Paula Dewhurst**  
Managing Director  
from 1 October 2024



**Chantal Adams**  
Executive Director Organisational  
Capability and Performance  
from 27 March 2024



**Ulanda Gregory**  
Executive Director Cultural  
Lens Project  
from 1 July 2024



**Helen Hull**  
Executive Director Training  
Services  
from 21 August 2024



**Scott Ryan**  
Director Corporate  
Service  
from 27 May 2024



**Lee-anne Springer**  
Director Organisational  
Services  
from 27 March 2024



**Jeff Cooper**  
Director Training  
Services (Pilbara)



**Michelle Schluter**  
Director Training  
Services (Kimberley)  
from 5 March 2024

## Aboriginal Training Advisory Group

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

The ATAG plays a key role as the formal Aboriginal consultative and advisory mechanism regarding attraction, retention and completion strategies to grow the Aboriginal student demographic. ATAG provides cultural guidance to the College by navigating Kimberley and Pilbara community support protocol requirements and the effectiveness of Aboriginal training programs offered by NR TAFE. The group also provides advice to the College in relation to the design, development and delivery of the Reconciliation Action Plan, and Cultural Lens Project.

In 2024, ATAG continued to support the College to take on a "built in" approach to the engagement and retention of Aboriginal students and their successful training completion and achievement of further outcomes. This support crystallised in the launch of the Cultural Lens Project which commenced in July 2024 with the development of a Cultural Lens Framework and strategy of practical actions to apply an Aboriginal Lens over decision making and operations. The framework is a 5-year plan to support the "built in" approach to grow the College's engagement with Aboriginal people, increase Aboriginal student participation, grow the Aboriginal student completion rate, increase Aboriginal staff and be able to report meaningful outcomes against the Closing the Gap report.

## 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 NR 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 FARM Committee was chaired by Governing Council chairperson Elizabeth Carr AM. Four FARM meetings were held in 2024, with all meetings held online via Teams.

## Legislation

In the performance of its functions, NR 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</li> <li>• Legal Deposit Regulations 2013</li> </ul> | <ul style="list-style-type: none"> <li>• Minimum Conditions of Employment Act 1993</li> <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 2023</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>• Legal Deposit Act 2012</li> <li>• Legal Deposit Regulations 2013</li> <li>• A New Tax System (Goods and Services Tax) Act 1999</li> <li>• Archives 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> </ul> | <ul style="list-style-type: none"> <li>• National Vocational Education and Training Regulator Act 2011</li> <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> </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

NR TAFE's Strategic Plan 2024-2026 outlined our key strategic goals and priorities that linked to the government goals and the State Training Plan throughout 2024. NR TAFE's strategic goals and how we undertook work toward these goals are listed below:

Strategic Goals	North Regional TAFE Services
Deliver High Quality Vocational Education	<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 and community 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>
Strengthen our Student, Employer and Community Focus	
Valuing Our People Maximise	
Our Resources	

## Changes to Outcome-Based Management Framework

There was no change to NR TAFE's Outcome Based Management Framework in 2024.

### Shared Responsibilities with other Agencies

NR 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. NR TAFE reports to the Department on outcomes under that agreement.



# Agency Performance

## Report on Operations

Below is a summary of Key Performance Indicators for NR TAFE.

Indicators	2024 Target	2024 Actual	Variation
<b>Student Satisfaction</b> Overall Student Satisfaction	<b>90.0%</b>	<b>92.1%</b>	<b>2.1%</b>

Source: WA Student Satisfaction Survey 2024

**Comment:** NR TAFE exceeded the State average of 84.7% by 7.4%.

<b>Graduate Destination Rate</b> Employed	<b>85.0%</b>	<b>70.3%</b>	<b>-14.7%</b>
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Source: NCVER Student Outcomes Survey 2024 – North Regional TAFE

**Comment:** NR TAFE fell short of the State average of 74.3% by 4%. Although NR TAFE's 2024 Graduate Destination rate was significantly lower than the 2023 figure and lower than the NR TAFE target, this arose partly from a higher level of unemployment at study commencement of NR TAFE's 2023 graduates. NR TAFE's 2024 Graduate Destination rate was lower than the state and national averages for TAFE Colleges, noting however that both of those also declined slightly by approximately 3% between 2023 and 2024.

<b>Graduate Achievement Rate</b> Achieved main reason for doing course	<b>89.0%</b>	<b>86.7%</b>	<b>-2.3%</b>
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Source: NCVER Student Outcomes Survey 2024 – North Regional TAFE

**Comment:** NR TAFE exceeded the State average of 85.1% by 1.6%.

Training outcomes	2024 Target	2024 Actual	% Achieved
Achievement of Profile Delivery - Profile achieved SCH	<b>1,100,000</b>	<b>923,922</b>	<b>84%</b>

**Comment:** NR TAFE delivered a total of 1,035,886 Student Curriculum Hours (SCH) to 6,733 students over the 2024 academic year. Total 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	2024 Target	2024 Actual	Variation
Delivery costs per curriculum hour	<b>\$59.65</b>	<b>\$82.82</b>	<b>\$23.17</b>

Source: Statement of comprehensive income

**Comment:** The increase in 2024 Actual Cost per SCH was due to an overall increase in the Total cost of Services which increased substantially in 2024 compared with 2023, largely due to higher salaries and employee benefits, along with higher depreciation and amortisation costs following substantial transfers of building works from DTWD.

## Benchmarks for Training in Priority Areas

Training Priority	Category Target (SCH)	Sub-category Target (SCH)	Actual (SCH)	% of Target
<b>Employment Based Training (EBT) Total</b>	240,401		<b>187,818</b>	<b>78.1%</b>
Apprenticeship		163,993	152,555	93.0%
Traineeship		76,408	35,263	46.2%
<b>Priority Institution-based Training</b>	541,310		<b>503,895</b>	<b>93.1%</b>
Pre-apprenticeship		9,600	8,023	83.6%
Fee Free Training		199,691	170,398	85.3%
Targeted Fee Relief (TFR)		289,380	279,383	96.5%
Priority Industry Qualifications		42,639	46,091	108.1%
<b>General Institution-based Training</b>	318,289		<b>232,209</b>	<b>73.0%</b>
General Industry Training		173,444	111,689	64.4%
Foundation Skills and General Education		144,845	120,520	83.2%
<b>TOTAL</b>	<b>1,100,000</b>		<b>923,922</b>	<b>84.0%</b>

Benchmarks for Training in Priority Areas	Benchmark	Actual	% of Benchmark
Age 15-24	471,275	420,876	89.3%
VET Delivered to Secondary Students (VDSS)	192,550	141,967	73.7%

### Qualification Completions

Certificate III and above	496	363	73.2%
Aboriginal and Torres Strait Islanders Certificate II and above	236	172	72.9%
Students with Disability Certificate II and above	42	35	83.3%

**NOTES:** While completion of Certificates by Aboriginal students and Students with Disability declined in 2024, this was offset by substantial increases in completion of Skill Sets by these student groups, in line with the overall enrolment trend towards increasing levels of student enrolment in and completion of Skills Sets rather than full qualifications. Benchmarks had been increased by DTWD for 2024, which contributed further to the reduction in the Qualification Completion rates above.

### 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.

Benchmarks for Training in Priority Areas	Benchmark	Actual	% of Benchmark
Aboriginal Question	90%	90.0%	0.0%
Disability Question	90%	85%	-5.00%

# Strategic Priorities

## High Quality Vocational Education

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

### Revised Standards for Registered Training Organisations

In October 2024, 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 has been actively involved in the change process, having elected to participate in a pilot program, National and State consultations and seminars, and in 2024 devised a comprehensive implementation plan and convened a working group of academic experts to ensure we are ready when the revised Standards come into full regulatory effect from 1 July 2025.

### Training Delivery

Our quality training approach includes ensuring we can respond to on-country training needs of Aboriginal Communities and Stakeholders in the Northwest. Highlights from 2024 included:

- 13 participants completed an Agriculture pre-employment program “Warmmijala Murrguralyi” (Rise Up To Work) on Roebuck Plains Station, and
- Ranger training was delivered in partnership with Kimberley Land Council and the WA Parks and Wildlife Service, with over 55 students successfully completing qualifications and skills sets in Conservation and Ecosystem Management, Maritime and Tourism.

The College continues 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. Of particular interest is our participation in the development of the WA TAFE network Clean Energy Skills National Centre of Excellence and the Pilbara Clean Energy Training and Research Institute.

### Career Taster Program (CTP)

The CTP encourages Year 9 school students to become curious about future study options and potential careers, by offering industry-led experiences and activities along with career development training. In 2024, NR TAFE expanded its delivery of career taster activities, with a total of 453 tasters attended by 2,968 students from 19 different schools across the Kimberley and Pilbara, including remote schools in Kalumburu, Noonkanbah, Looma and Bidyadanga.

### International students

NR TAFE’s international delivery aligns with the Western Australian Government’s Regional TAFE International Strategy (RTIS), which aims to address skill shortages in regional areas. The RTIS is a key initiative to attract international students to regional locations, with a \$5,000 bursary provided to each regional student. This strategic partnership plays a critical role in enhancing the skill base of the region and ensures that our students receive the training and resources needed to contribute to both local and global workforce needs.

NR TAFE continued delivery to international students, with three students successfully completing their qualifications in Commercial Cookery and Hospitality and welcomed five new students. Our graduating students have made impressive starts in their careers, securing employment within the Broome region, relocating to Perth for work, and even continuing their education overseas. This reflects the high quality of training that our programs offer.



## 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.*

### Aboriginal and Torres Strait Islander Students

NR TAFE increased Aboriginal and Torres Strait Islander student participation in Profile delivery to 41.8%, with 2,347 total students enrolled across a range of qualifications and skills sets. The College also increased its delivery of SCH by 40% at Minurmarghali Mia, Roebourne and by 50% in Fitzroy Crossing. The College will continue to strengthen relationships with Aboriginal communities and stakeholders to respond to remote and on country training needs in 2025, with a place-based approach to other remote campuses including Hall Creek.

During 2024 the College delivered 117 programs that were either Aboriginal-specific programs or were co-designed with strong input by the NR TAFE Aboriginal Training Services (ATS) team. Community engagement with over 200 stakeholders was a priority for ATS, including with the following communities:

- Kimberley - Beagle Bay, Lombadina, Djarindjin, One Arm Point, Bidyadanga, Mowanjum, Pandanus Park, Looma, Noonkanbah, Jarlmadangah, Gooniyandi, Kalumburu, Halls Creek, Wyndham
- Pilbara - Jigalong, Punmu, Roebourne, Ngurrawaana, Tom Price, Paraburdoo, Marble Bar.

### Young and Deadly Futures Program

NR TAFE supported 87 young people from the Kimberley and Pilbara in the Young and Deadly Futures Program in Broome and Kununurra. The program, funded by the Department of Justice and Department of Training and Workforce Development is an engagement program designed and delivered for Aboriginal youth by Aboriginal people. Whilst the primary focus is engagement, students have participated in a range of activities that have supported their wellbeing, development of life and foundation skills, as well as opportunities to participate in work experience and accredited training.

### Jobs and Skills Centres

NR TAFE continued to work collaboratively with the four JSC contractor organisations engaged by State Government to deliver JSC services at our campuses. In 2024, the College outreach services extended further into regional areas, where we successfully hosted the Deadly Jobs Expos in both Derby and Fitzroy Crossing. These events were pivotal in connecting Aboriginal communities with career opportunities and training pathways, contributing to the growth of a skilled, diverse workforce across the region. Additionally, each of our regions held highly successful Career Expos for individuals and organisations to discover and explore a wide range of industry careers. These expos facilitated meaningful connections and informed career choices, playing an essential role in supporting local talent and providing career pathways for individuals of all backgrounds.

## Valuing our People

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

### Building Leadership Impact

In line with the WA Government's Building Leadership Impact Strategy for the Public Sector, NR TAFE launched the *Leadership Expectations* framework to all non-lecturing staff across the organisation, which includes a range of resources and supports for learning and development linked directly to the expected behaviours and associated mindsets for staff within each leadership context.

### 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. Seventeen lecturing staff participated in 20 industry placements across nine industry areas.

### Staff Conditions and Benefits

Retention and attraction of lecturers was assisted for a second 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.

Other benefits that staff working at NR TAFE receive that are specific to working in regional WA include subsidised housing, district allowance, air-conditioning allowance, country incentive allowance, travel subsidies and relocation allowance.

### Celebrating Diversity

The College is committed to reconciliation as well as celebrating diversity of its staff, students and communities. A range of events were held across campuses, including R U OK Day, National Sorry Day, Harmony Day, Reconciliation Week, NAIDOC Week, Wear it Purple Day, and National Day of People with Disability.

## Maximising our Resources

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

### New Infrastructure

NR TAFE benefited from \$75 million in capital projects during 2024. The Pundulmurra Campus expansion project (\$43.2 million) was completed including new workshops for Heavy Automotive, Engineering and Mobile Plant, and a new Hospitality Training Centre. Our state-of-the-art Heliocentric Hydrogen Workshop at Karratha will pave the way for training in renewable energy. We celebrated two new Hospitality training facilities, including the opening of Broome Campus Mayi Nganyjal and the Pundulmurra training restaurants.

### New Equipment

NR TAFE benefited from new equipment to support contemporary training across a variety of vocational delivery areas and campuses:

- Contemporary earthmoving equipment provided opportunities for our Civil Construction students to learn in a realistic environment.
- In the Kimberley our Light Automotive VET in Schools students and apprentices were able to practise on hybrid vehicles and new workshop equipment, enhancing learning in emerging technologies.
- In the Pilbara our new Hydrogen Laboratory has been kitted out with state-of-the-art renewable energy equipment for clean energy training.
- A new forklift for the Kununurra Campus has been a great asset to meet high demand for skillsets in Transport and Logistics, especially for Job Pathways Programs, Prison Delivery and maintenance crews.
- Two new trucks were procured to enable Heavy Vehicle Driving Operations training across the Northwest.
- A new computer-based training and experimentation system for auto-electrics which combines cognitive and haptic training ensures our students are trained to work with engineering, electronics, air-conditioning and automotive technology.
- Approval of new Carpentry workshop equipment for Minurmarghali Mia Campus.

# Disclosures and Legal Compliance

## Independent Auditor's Report



### Auditor General

#### INDEPENDENT AUDITOR'S REPORT 2024 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 2024, 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 material 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 2024 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 TAFE.

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## 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 North Regional 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 controls within the system were suitably designed to achieve the overall control objectives identified as at 31 December 2024, and the controls were implemented as designed as at 31 December 2024.

### 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 2024 reported in accordance with the Financial Management Act 2006 and the Treasurer's Instructions (legislative requirements). 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 report of the North Regional TAFE for the year ended 31 December 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2024.

### The Governing Council's responsibilities for the key performance indicators

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

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

### Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 Assurance Engagements



Other than Audits or Reviews of Historical Financial Information issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

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

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

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

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

### **Other information**

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2024, 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 2024 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  
20 March 2025



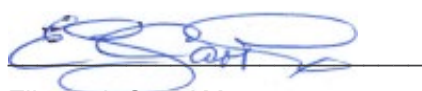
## Financial Statements

### CERTIFICATION OF FINANCIAL STATEMENTS

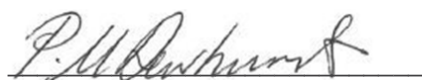
For the reporting period ended 31 December 2024

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 2024 and the financial position as at 31 December 2024.

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.



Elizabeth Carr AM  
Governing Council Chair  
19 March 2025



Paula Dewhurst  
Managing Director  
19 March 2025



Linda Walsh  
A/Chief Finance Officer  
19 March 2025

## STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2024		2024	2023
	Notes	\$000	\$000
<b>Cost of services</b>			
Expenses			
Employee benefits expenses	2.1(a)	50,801	43,893
Supplies and services	2.2	14,135	14,487
Finance cost	6.4	290	208
Other expenses	2.2	5,194	5,004
Depreciation and amortisation expense	4.1.1, 4.2, 4.3.1	15,370	12,732
<b>Total cost of services</b>		<b>85,789</b>	<b>76,324</b>
<b>Income</b>			
Fee for service	3.2	1,087	1,173
Student fees and charges	3.2	1,506	1,462
Ancillary trading	3.2	39	77
Interest revenue	3.3	982	774
Other revenue	3.4	2,384	1,903
<b>Total revenue</b>		<b>5,998</b>	<b>5,389</b>
<b>Gains</b>			
Gain on disposal of non-current assets	3.5	47	5
Gain arising from changes in fair value - land	3.5	963	30
<b>Total gains</b>		<b>1,010</b>	<b>35</b>
<b>Total income other than income from State Government</b>		<b>7,008</b>	<b>5,424</b>
<b>Net cost of services</b>		<b>78,782</b>	<b>70,900</b>
<b>Income from the State Government</b>			
Grants and subsidies	3.1	67,122	61,438
Resources received free of charge	3.1	2,295	2,109
Income from other public sector entities	3.1	242	1,326
<b>Total income from State Government</b>	3.1	<b>69,659</b>	<b>64,873</b>
<b>Surplus/(Deficit) for the period</b>		<b>(9,123)</b>	<b>(6,027)</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus		13,788	485
<b>Total other comprehensive income</b>		<b>13,788</b>	<b>485</b>
<b>Total comprehensive surplus/(deficit) for the period</b>		<b>4,665</b>	<b>(5,542)</b>

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

## STATEMENT OF FINANCIAL POSITION

As at 31 December 2024		2024	2023
	Notes	\$000	\$000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	7,752	9,991
Restricted cash and cash equivalents	6.1	5,650	7,756
Receivables	5.1	501	893
Other current assets	5.2	941	1,156
<b>Total Current Assets</b>		<b>14,844</b>	<b>19,796</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	-	1,129
Property, plant and equipment	4.1	247,764	194,324
Right-of-use assets	4.2	8,248	7,628
Intangible assets	4.3	100	150
<b>Total Non-Current Assets</b>		<b>256,112</b>	<b>203,231</b>
<b>Total Assets</b>		<b>270,956</b>	<b>223,027</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	5.3	6,096	4,807
Lease liabilities	6.2	5,694	4,354
Employee related provisions	2.1(b)	4,650	4,176
Other current liabilities	5.4	4,544	8,264
<b>Total Current Liabilities</b>		<b>20,984</b>	<b>21,601</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	1,848	3,225
Employee related provisions	2.1(b)	2,811	2,356
<b>Total Non-Current Liabilities</b>		<b>4,659</b>	<b>5,581</b>
<b>Total Liabilities</b>		<b>25,643</b>	<b>27,182</b>
<b>Net Assets</b>		<b>245,313</b>	<b>195,845</b>
<b>Equity</b>			
Contributed equity		269,251	224,448
Reserves		39,459	25,671
Accumulated surplus/(deficit)		(63,397)	(54,275)
<b>Total Equity</b>		<b>245,313</b>	<b>195,845</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 2024		2024	2023
	Notes	\$000	\$000
<b>Cash flows from State Government</b>			
Grants and subsidies from Department of Training and Workforce Development		64,423	64,195
Funds from other public sector entities		157	1,357
<b>Net cash provided by State Government</b>		<b>64,580</b>	<b>65,552</b>
Utilised as follows:			
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employee benefits expenses		(48,789)	(43,510)
Supplies and services		(10,707)	(11,366)
Finance cost		(290)	(208)
GST payments on purchases		(1,786)	(1,574)
Other payments		(5,235)	(5,070)
<b>Receipts</b>			
Fee for service		1,087	1,174
Student fees and charges		1,341	1,429
Ancillary trading		39	77
Interest received		996	589
GST receipts on sales		172	188
GST receipts from taxation authority		1,614	1,394
Other receipts		2,428	2,422
<b>Net cash provided by/(used in) operating activities</b>	6.1	<b>(59,132)</b>	<b>(54,454)</b>
<b>Cash flow from investing activities</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(2,626)	(811)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		-	5
Capital contribution – equity investments by DTWD		-	2,500
<b>Net cash provided by/(used in) investing activities</b>		<b>(2,626)</b>	<b>1,694</b>
<b>Cash flow from financing activities</b>			
<b>Payments</b>			
Principal elements of lease payments		(8,298)	(5,604)
<b>Net cash provided by/(used in) in financing activities</b>		<b>(8,298)</b>	<b>(5,604)</b>
Net increase in cash and cash equivalents		(5,475)	7,188
Cash and cash equivalents at the beginning of period		18,876	11,688
<b>Cash and cash equivalents at the end of the period</b>	6.1	<b>13,401</b>	<b>18,876</b>

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



## STATEMENT OF CHANGES IN EQUITY

As at 31 December 2024	Note	Contributed Equity	Reserves	Accumulated Deficit	Total Equity
		\$000	\$000	\$000	\$000
<b>Balance at 1 January 2023</b>		195,340	25,186	(48,248)	172,278
Surplus/(deficit)		-	-	(6,027)	(6,027)
Other comprehensive income		-	485	-	485
<b>Total comprehensive income for the period</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>
<b>Balance at 1 January 2024</b>		224,448	25,671	(54,275)	195,845
Surplus/(deficit)		-	-	(9,123)	(9,123)
Other comprehensive income		-	13,788	-	13,788
<b>Total comprehensive income for the period</b>		-	<b>13,788</b>	<b>(9,123)</b>	<b>(4,665)</b>
<i>Transaction with owners in their capacity as owners:</i>					
Capital appropriations		7	-	-	7
Other contributions by owners		44,796	-	-	44,796
<b>Total</b>		<b>44,803</b>	<b>-</b>	<b>-</b>	<b>44,803</b>
<b>Balance at 31 December 2024</b>		<b>269,251</b>	<b>39,459</b>	<b>(63,398)</b>	<b>245,313</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 2024

## 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) and it has no cash generating units.

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 19 March 2025.

### Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards - Simplified Disclosures. The general purpose financial statements 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 Financial Management Act 2006 and Treasurer's instructions are legislative provisions governing the preparation of 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.

### 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 TI 955 Contributions by Owners Made to Wholly Owned Public Sector Entities and have been credited directly to Contributed Equity.

### Comparative information

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

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

## 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

	2024	2023
	\$000	\$000
Employee benefits	46,314	39,946
Termination benefits	113	4
Superannuation – defined contribution plans	4,374	3,943
<b>Employee benefits expenses</b>	<b>50,801</b>	<b>43,893</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Provision of vehicle benefits	27	14
Less: Employee Contributions	(11)	(15)
Provision of housing benefits	7,240	5,514
Less: Employee Contributions	(1,473)	(1,405)
Less: Employee Contributions	(1)	(1)
<b>Total employee benefits provided</b>	<b>56,583</b>	<b>48,000</b>

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

**Termination benefits** 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.

## 2 Use of our funding (continued)

**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 GESB schemes, 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

	2024	2023
	\$000	\$000
<b>Current</b>		
<b>Employee benefits provision</b>		
Annual leave	2,833	2,517
Long service leave	1,618	1,529
Deferred salary scheme	110	43
Purchased leave	9	6
	4,570	4,095
<b>Other provisions</b>		
Employment on-costs	80	81
<b>Total current employee related provisions</b>	<b>4,650</b>	<b>4,176</b>
<b>Non-current</b>		
<b>Employee benefits provision</b>		
Long service leave	2,711	2,254
	2,711	2,254
<b>Other provisions</b>		
Employment on-costs	100	101
<b>Total non-current employee related provisions</b>	<b>2,811</b>	<b>2,356</b>
<b>Total employee related provisions</b>	<b>7,461</b>	<b>6,531</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.

**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.



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

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'.

### Employment on-costs provision

	2024	2023
Carrying amount at start of period	\$000	\$000
Additional/(reversals of) provisions recognised	183	381
	(3)	(198)
<b>Total Carrying amount at end of period</b>	<b>180</b>	<b>183</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

<b>Supplies and services</b>	<b>2024</b>	<b>2023</b>
	<b>\$000</b>	<b>\$000</b>
Consumables and minor equipment	2,660	3,629
Communication expenses	134	127
Utilities expenses	3,021	2,722
Consultancies and contracted services	4,579	4,566
Minor works	68	81
Rental cost	182	356
Travel and passenger transport	1,679	1,481
Advertising and public relations	268	325
Staff professional development activities	182	152
Software licence expense	449	307
Insurance expense	635	521
Other supplies and services expenses	278	221
<b>Total supplies and services expenses</b>	<b>14,135</b>	<b>14,487</b>
<b>Other expenses</b>		
Audit fees	186	169
Building maintenance	1,046	929
Expected credit losses expense	(4)	8
Employment on-costs	3,115	2,831
Losses and write-offs	30	85
Repairs and maintenance	721	982
Student awards	100	-
<b>Total other expenses</b>	<b>5,194</b>	<b>5,004</b>
<b>Total other expenditure</b>	<b>19,329</b>	<b>19,491</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.

## 2.2 Other expenditure (continued)

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

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

## 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/(Losses)	3.5

### 3.1 Income from State Government

	2024 \$000	2023 \$000
Grants and subsidies received during the period:		
Grants and subsidies		
Delivery and Performance Agreement (DPA)	65,578	60,475
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	1,459	933
Fee for service – Government (other than DTWD)	-	2
International Division Fees – State Government	85	28
<b>Total grants and subsidies</b>	<b>67,122</b>	<b>61,438</b>
Resources received free of charge from State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	1,772	1,071
- Marketing and publications	259	337
- Human resources and industrial relations support	81	78
- Other	183	623
	<b>2,295</b>	<b>2,109</b>
Income from other public sector entities	242	1,326
<b>Total Income from State Government</b>	<b>69,659</b>	<b>64,873</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

	2024	2023
	\$000	\$000
<b>Fee for service</b>		
Fee for service - general	1,079	1,171
International fees	8	2
<b>Total fee for service</b>	<b>1,087</b>	<b>1,173</b>
<b>Student fees and charges</b>		
Tuition fees	852	856
Resource fees	621	570
Recognition of prior learning (RPL) fees	30	34
Other college fees	2	2
<b>Total student fees and charges</b>	<b>1,506</b>	<b>1,462</b>
<b>Ancillary trading</b>		
Liveworks (not a trading activity)	30	63
Other ancillary revenue	9	14
<b>Total ancillary trading</b>	<b>39</b>	<b>77</b>
<b>Total user charges and fees</b>	<b>2,632</b>	<b>2,712</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

	2024	2023
	\$000	\$000
Interest revenue	982	774
<b>Total interest revenue</b>	<b>982</b>	<b>774</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

	2024	2023
	\$000	\$000
Employee contributions <sup>(a)</sup>	1,485	1,420
Rental and facilities fees	791	384
Sponsorship and donations revenue	32	30
Miscellaneous revenue <sup>(b)</sup>	77	69
<b>Total other revenue</b>	<b>2,384</b>	<b>1,903</b>

<sup>(a)</sup> Employee contributions include \$1,473,461 (2023: \$1,404,789) housing rental contributions and \$10,578 (2023: \$15,380) vehicle contributions.

<sup>(b)</sup> Miscellaneous revenue mainly relates to insurance claims and employee uniform reimbursement.

### 3.4 Other revenue (continued)

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/(Losses)

	2024	2023
	\$000	\$000
<b>Net proceeds from disposal of non-current assets</b>		
Plant, furniture and general equipment	-	5
Computers and communication network	50	-
<b>Total proceeds from disposal of non-current assets</b>	<b>50</b>	<b>5</b>
<b>Carrying amount of non-current assets disposed</b>		
Computers and communication network	(3)	-
<b>Net gains/(losses)</b>	<b>47</b>	<b>5</b>
<b>Other gains/(losses)</b>		
Gain/(loss) arising from changes in fair value - land	963	30
<b>Other gains/(losses)</b>	<b>963</b>	<b>30</b>
<b>Total gains/(losses)</b>	<b>1,010</b>	<b>35</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).

## 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 2024	Land	Buildings	Dwellings	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Work-in-Progress	Works of art	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cost at the start of the year	10,443	176,643	2,153	604	9,989	988	96	2	-	200,917
Accumulated depreciation	-	-	-	(493)	(5,199)	(783)	(75)	-	-	(6,551)
Accumulated impairment losses	-	-	-	-	(41)	-	-	-	-	(41)
<b>Carrying amount at start 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>-</b>	<b>194,324</b>
Additions	-	-	-	32	1,412	925	-	253	-	2,623
Transfers from DTWD <sup>(a)</sup>	-	43,769	-	-	23	-	-	-	194	43,986
Disposals	-	-	-	-	(2)	-	-	-	-	(2)
Impairment loss	-	-	-	-	(14)	-	-	-	-	(14)
Revaluation increments/(decrements)	963	13,235	552	-	-	-	-	-	-	14,750
Depreciation	-	(6,423)	(69)	(21)	(1,173)	(208)	(10)	-	-	(7,904)
<b>Carrying amount end of period</b>	<b>11,406</b>	<b>227,224</b>	<b>2,636</b>	<b>122</b>	<b>4,999</b>	<b>920</b>	<b>11</b>	<b>255</b>	<b>194</b>	<b>247,764</b>

<sup>(a)</sup> Transfers from DTWD included:

Broome Block I, Automotive Workshop - Partial Roof Replacement	274	-	-	274
Karratha Building 1100, Cafeteria - Refurbishment, Stage 1	551	-	-	551
Karratha Electrical – Chiller Power Supply Remediation	-	23	-	23
Kununurra Health & Hospitality Trade Training Centre- New Hospital	255	-	-	255
Kununurra Health & Hospitality Trade Training Centre- New Art Stud	67	-	-	67
Pundulmurra Building 11, Electrical Workshop - Air-conditioning	296	-	-	296
Pundulmurra Block Building 18, Light Auto Workshop Refurbishment	12	-	-	12
Pundulmurra Replacement Horticulture Facility	2	-	-	2

Buildings	Plant, furniture and general equipment	Works of art	Total
\$000	\$000	\$000	\$000

	Buildings	Plant, furniture and general equipment	Works of art	Total
	\$000	\$000	\$000	\$000
Roebourne New Classroom Block Project -Student Hub Building	33	-	-	33
Roebourne New Classroom Block Project - Art & Tourism Classroom	38	-	-	38
Roebourne New Classroom Block Project - Computer & NDIS Classroom	27	-	-	27
Roebourne New Classroom Block Project - New Light Construction Workshop	22	-	-	22
Roebourne New Classroom Block Project - Light Auto Workshop refurb	4	-	-	4
Pundulmurra Heavy Auto and Mobile Plant Workshop	16,582	-	-	16,582
Pundulmurra Fitting & Engineering Workshop	11,826	-	-	11,826
Pundulmurra Hospitality Training Building	13,782	-	-	13,782
Pundulmurra Public Art	-	-	194	194
<b>Total transfers from DTWD</b>	<b>43,769</b>	<b>23</b>	<b>194</b>	<b>43,986</b>

#### 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 1 July 2024 by Landgate. The valuations were performed during the year ended 31 December 2024 and recognised at 31 December 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$962,500 (2023: \$30,000) and buildings and dwellings: \$13,787,620 (2023: \$485,123).

In addition, for buildings under the current replacement cost, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non- Financial Assets of Not-For- Profit Public Sector Entities*.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

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

As at 31 December 2024, there were no indications of impairment to property, plant and equipment.

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

Land:	Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuation Services).
Buildings:	<p><i>Historical cost per square metre floor area (m<sup>2</sup>)</i> 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> These are estimated by the Western Australian Land Information Authority (Valuation Services).</p>

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

Revaluation model:

- a) Fair Value where market-based evidence is available:  
The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.
- b) Fair value in the absence of market-based evidence:  
**Buildings are specialised or where land is restricted:** Fair value of land and buildings is determined on the basis of existing use.

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

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

- c) **Works of art** are revalued every 3 years by an independent artwork valuer to ensure the carrying amount does not differ materially from fair value.

**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

#### Depreciation

Buildings  
Dwellings  
Motor vehicles, caravans and trailers  
Plant, furniture and general equipment  
Computers and communication network  
Marine craft

#### Total depreciation for the period

#### Impairment

Plant, furniture and general equipment

#### Total impairment for the period

2024	2023
\$000	\$000
6,423	5,570
69	69
21	14
1,173	1,124
208	152
10	12
<b>7,904</b>	<b>6,940</b>
16	12
<b>16</b>	<b>12</b>

All surplus assets at 31 December 2024 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.

#### 4.1.1 Depreciation and impairment (continued)

##### 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.

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

Asset	Useful life
Building	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

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

Land and works of art, 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 2024

	Government Regional Officers' Housing	Vehicles	Total
	\$000	\$000	\$000
Carrying amount at start period	7,222	406	7,628
Additions	7,181	776	7,958
Depreciation	(6,945)	(392)	(7,338)
<b>Net carrying amount as at end of period</b>	<b>7,458</b>	<b>790</b>	<b>8,248</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.

### 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

#### Computer software

##### Carrying amount at 1 January 2024

	2024	2023
	\$000	\$000
Cost	1,022	851
Accumulated amortisation	(872)	(702)
<b>Carrying amount at 31 December 2024</b>	<b>150</b>	<b>149</b>

Additions	-	171
Transfers	(2)	-
Amortisation expense	(48)	(170)
<b>Carrying amount at 31 December 2024</b>	<b>100</b>	<b>150</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.

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:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- 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

#### Amortisation

	2024	2023
	\$000	\$000
Computer Software	48	170
<b>Total amortisation for the period</b>	<b>48</b>	<b>170</b>

As at 31 December 2024 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.

#### 4.3.1 Amortisation and impairment (continued)

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

	2024	2023
	\$000	\$000
<b>Current</b>		
Receivables – Trade	319	324
Receivables – Students	9	50
Allowances for impairment of receivables	(26)	(31)
Accrued revenue	237	308
Other – workers' Compensation recoups	(38)	6
GST receivable	-	236
<b>Total current receivables at end of period</b>	<b>501</b>	<b>893</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 assets

	2024	2023
	\$000	\$000
<b>Current</b>		
Prepayments	941	1,156
<b>Total other assets at end of period</b>	<b>941</b>	<b>1,156</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

	2024	2023
	\$000	\$000
<b>Current</b>		
Trade payables	4	2
GST payable	73	-
Accrued expenses	2,469	2,381
Accrued salaries and related costs	3,547	2,422
Paid parental leave payable	3	2
<b>Balance at end of period</b>	<b>6,096</b>	<b>4,807</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.

**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.

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

## 5.4 Other current liabilities

	2024	2023
	\$000	\$000
<b>Current</b>		
Income received in advance <sup>(a)</sup>	302	508
Grants and advances <sup>(b)</sup>	4,242	7,756
<b>Total current</b>	<b>4,544</b>	<b>8,264</b>
 <sup>(a)</sup> Income received in advance comprises:		
Student fees and charges	302	508
<b>Balance at end of period</b>	<b>302</b>	<b>508</b>
 <sup>(b)</sup> Grants and advances comprises:		
Provision for DTWD refund for under delivery of training courses	1,580	4,628
Provision for DTWD refund for GROH funding underspent	-	513
Provision for DTWD unspent funding - Aboriginal Support Funding	-	140
Provision for DTWD unspent funding - Lecturer return to industry	993	499
Provision for DTWD unspent funding - Kimberley Juvenile Justice Program	276	360
Provision for DTWD unspent funding - Work Placement Program	253	256
Provision for DTWD unspent funding - Year 9 Career Taste Tester Program	524	398
Provision for DTWD unspent funding - Alternative Education Program	51	-
Provision for DTWD unspent funding - International Students Strategy Program	-	59
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

Provision for DTWD unspent funding - Job Skills Centres funding  
**Balance at end of period**

2024	2023
\$000	\$000
345	583
<b>4,242</b>	<b>7,756</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

	2024	2023
	\$000	\$000
<b>Current</b>		
Cash and cash equivalents		
Cash on hand	1	1
Cash at bank	7,751	9,990
<b>Total cash and cash equivalents</b>	<b>7,752</b>	<b>9,991</b>
Restricted cash and cash equivalents current		
Delivery and Performance Agreement funds due to DTWD	4,242	7,756
Restricted cash 27 <sup>th</sup> pay <sup>(a)</sup>	1,408	0
<b>Total current restricted cash</b>	<b>5,650</b>	<b>7,756</b>
<b>Total current</b>	<b>13,401</b>	<b>17,747</b>
Non-current		
Restricted cash 27 <sup>th</sup> pay – non-current <sup>(a)</sup>	-	1,129
<b>Total non-current restricted cash</b>	<b>-</b>	<b>1,129</b>
<b>Balance at end of period</b>	<b>13,401</b>	<b>18,876</b>

<sup>(a)</sup> The accrued salaries suspense account (27<sup>th</sup> Pay provision) 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. Monies held for the unfunded 27<sup>th</sup> pay are due for payment in 2025.

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

	2024	2023
	\$000	\$000
Not later than one year	5,694	4,354
Later than one year and not later than five years	1,827	3,225
Later than five years	21	-
	<b>7,542</b>	<b>7,579</b>
Current	5,694	4,354
Non-current	1,848	3,225
<b>Balance at end of period</b>	<b>7,542</b>	<b>7,579</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;
- 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

	2024	2023
	\$000	\$000
Lease interest expense	290	208
Short-term leases	1,109	1,325
<b>Total lease expense</b>	<b>1,399</b>	<b>1,533</b>

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

## 6.2 Lease liabilities (continued)

**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

The carrying amounts of non-current assets pledged as security are:

Right-of use asset

**Total assets pledged as security**

2024	2023
\$000	\$000
8,248	7,628
<b>8,248</b>	<b>7,628</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

Interest expense on lease liabilities

**Total finance costs expensed**

2024	2023
\$000	\$000
290	208
<b>290</b>	<b>208</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

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year

**Balance at end of period**

2024	2023
\$000	\$000
10	621
<b>10</b>	<b>621</b>

The totals presented for capital commitments are GST inclusive.

### 6.5.2 Other expenditure commitments

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

**Balance at end of period**

2024	2023
\$000	\$000
649	948
<b>649</b>	<b>948</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.

	Notes
Financial Instruments	7.1
Contingent assets and liabilities	7.2

### 7.1 Financial Instruments

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

	2024	2023
	\$000	\$000
<b>Financial assets</b>		
Cash and cash equivalents	7,752	9,991
Restricted cash and cash equivalents	5,649	8,885
Receivables <sup>(a)</sup>	501	657
<b>Total financial assets</b>	<b>13,902</b>	<b>19,533</b>
<b>Financial liabilities</b>		
Payables <sup>(b)</sup>	6,023	4,808
Lease liabilities	7,542	7,579
DPA refund due to DTWD	4,242	7,756
<b>Total financial liabilities</b>	<b>17,807</b>	<b>20,143</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

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

#### 7.2.2 Contingent liabilities

Under the Long Service Leave Act 1958 (LSL Act) casual employees who have been employed for more than 10 years and meet continuous service requirements may be entitled to long service leave. Whilst a provision for casual employees who are currently still employed by NR TAFE and who meet the criteria has been recognised in the financial statements, the amount of the obligation for those casual mixed service employees who are no longer employed by NR TAFE cannot be measured with sufficient reliability at reporting date. We are currently assessing the impact of the LSL Act for those casual employees.

## 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

	2024	2023
<b>Compensation Band (\$)</b>		
370,001 - 380,001	-	1
20,001 - 30,000	1	-
10,001 - 20,000	-	1
0 - 10,000	7	14
	<b>\$000</b>	<b>\$000</b>
Short-term employee benefits	41	392
Post-employment benefits	-	8
Other long-term benefits	5	15
<b>Total compensation of accountable authority</b>	<b>46</b>	<b>415</b>

#### Compensation of the senior officers

	2024	2023
<b>Compensation Band (\$)</b>		
260,001 - 270,000	1	-
240,001 - 250,000	-	1
230,001 - 240,000	3	1
200,001 - 210,000	1	-
190,001 - 200,000	-	1
170,001 - 180,000	1	-
160,001 - 170,000	1	-
130,001 - 140,000	1	-
120,001 - 130,000	-	1
110,001 - 120,000	1	2
100,001 - 110,000	1	-
90,001 - 100,000	2	-
80,001 - 90,000	1	-
30,001 - 40,000	2	-

### 8.3 Key management personnel (continued)

	2024	2023
	\$000	\$000
Short-term employee benefits	1,915	1,068
Post-employment benefits	84	24
Other long-term benefits	189	83
Termination benefits	13	-
<b>Total compensation of key senior officers</b>	<b>2,201</b>	<b>1,175</b>
<b>Total compensation of key management personnel</b>	<b>2,247</b>	<b>1,590</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:

	2024	2023
	\$000	\$000
Auditing the accounts, financial statements, controls and key performance indicators	186	169

### 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, \$14,613 (2023: \$52,817) of debts due to NR TAFE were written off and \$15,809 (2023: \$32,101) was written off the asset register under the authority of:

	2024	2023
	\$000	\$000
The accountable authority	-	-
The Minister	-	-
Governing Council	30	85
	<b>30</b>	<b>85</b>

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

	2024	2023
	\$000	\$000
Losses of public money and public and other property through theft or defaults	3	-
	<b>3</b>	<b>-</b>

During the year, NR TAFE identified an isolated incident involving the misuse of a fuel card, resulting in a loss to the college of \$3,131.

### (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 (Controlled Operations)

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 2024, and between the actual results for 2024 and 2023 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 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$000	\$000	\$000	\$000	\$000
<b>Expenses</b>						
Employee benefits expense	(a)	47,399	50,801	43,893	3,402	6,908
Finance cost		121	290	208	169	82
Supplies and services		14,950	14,135	14,487	(815)	(352)
Other expenses		4,642	5,194	5,004	552	190
Depreciation and amortisation expense	(b)	14,080	15,370	12,732	1,290	2,637
<b>Total cost of services</b>		<b>81,192</b>	<b>85,789</b>	<b>76,324</b>	<b>4,597</b>	<b>9,465</b>
<b>Income</b>						
Fee for service		1,168	1,087	1,173	(81)	(86)
Student fees and charges		1,032	1,506	1,462	474	44
Ancillary trading		80	39	77	(41)	(38)
Interest revenue		510	982	774	472	207
Other revenue		1,800	2,384	1,903	584	481
<b>Total Revenue</b>		<b>4,589</b>	<b>5,998</b>	<b>5,389</b>	<b>1,408</b>	<b>608</b>
<b>Gains</b>						
Gain on disposal of non-current assets		-	47	5	47	41
Gain from changes in fair value - land		-	963	30	963	933
<b>Total gains</b>		<b>-</b>	<b>1,010</b>	<b>35</b>	<b>1,009</b>	<b>974</b>
<b>Total income other than income from State Government</b>		<b>4,589</b>	<b>7,008</b>	<b>5,424</b>	<b>2,417</b>	<b>1,582</b>
<b>NET COST OF SERVICES</b>		<b>76,603</b>	<b>78,782</b>	<b>70,900</b>	<b>2,180</b>	<b>7,882</b>
<b>Income from State Government</b>						
Grants and subsidies		65,507	67,122	61,438	1,615	5,682
Resource received free of charge		1,338	2,295	2,109	957	187
Income from other public sector entities		-	242	1,326	242	(1,084)
<b>Total income from State Government</b>		<b>66,846</b>	<b>69,659</b>	<b>64,873</b>	<b>2,814</b>	<b>4,786</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(9,757)</b>	<b>(9,124)</b>	<b>(6,027)</b>	<b>634</b>	<b>(3,097)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus	(1) (c)	-	13,788	485	13,788	13,303
<b>Total other comprehensive income</b>		<b>-</b>	<b>13,788</b>	<b>485</b>	<b>13,788</b>	<b>13,303</b>
<b>TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE PERIOD</b>		<b>(9,757)</b>	<b>4,666</b>	<b>(5,542)</b>	<b>14,422</b>	<b>10,206</b>

### Major Estimate and Actual (2024) Variance Narratives

- (1) The change in asset revaluation surplus was due to valuation increases in land and buildings. These increments were not incorporated into the 2024 Estimate at the time of preparation.

### Major Actual 2024 and Comparative (2023) Variance Narratives:

- (a) Higher employee benefits expense in 2024 was largely due to higher staffing costs to administer the delivery of government initiatives combined with increased salary rates for lecturing and professional support staff.
- (b) Higher Depreciation and amortisation expenses in 2024 was largely due the transfers of capital works from DTWD and increases in GROH staff housing.
- (c) The changes in asset revaluation from 2023 to 2024 increased by \$13.7M due to land and building revaluation increase in 2024 being substantially higher when compared to 2023 increase.

9.2 Statement of Financial Position Variances	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$000	\$000	\$000	\$000	\$000
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		11,627	7,752	9,991	(3,875)	(2,239)
Restricted cash and cash equivalents	(2) (d)	3,213	4,242	7,756	1,029	(3,515)
Receivables		1,349	501	893	(848)	(392)
Other current assets		742	941	1,156	199	(214)
<b>Total Current Assets</b>		<b>16,931</b>	<b>13,436</b>	<b>19,796</b>	<b>(3,495)</b>	<b>(6,359)</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		1,192	1,408	1,129	216	279
Property, plant and equipment	(3) (e)	239,079	247,764	194,324	8,685	53,439
Right of Use assets	(4)	3,830	8,248	7,628	4,418	620
Intangible assets		11	100	150	89	(50)
<b>Total Non-Current Assets</b>		<b>244,111</b>	<b>257,520</b>	<b>203,231</b>	<b>13,408</b>	<b>54,289</b>
<b>TOTAL ASSETS</b>		<b>261,042</b>	<b>270,956</b>	<b>223,027</b>	<b>9,913</b>	<b>47,929</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		4,286	6,096	4,807	1,810	1,289
Lease liabilities		2,911	5,694	4,354	2,783	1,340
Employee related provisions		5,122	4,650	4,176	(472)	474
Other current liabilities	(2) (d)	7,891	4,544	8,264	(3,347)	(3,721)
<b>Total Current Liabilities</b>		<b>20,210</b>	<b>20,984</b>	<b>21,602</b>	<b>774</b>	<b>(618)</b>
<b>Non-Current Liabilities</b>						
Lease Liabilities		2,219	1,848	3,225	(371)	(1,377)
Employee related provisions		1,432	2,811	2,356	1,379	455
<b>Total Non-Current Liabilities</b>		<b>3,651</b>	<b>4,659</b>	<b>5,581</b>	<b>1,008</b>	<b>(922)</b>
<b>TOTAL LIABILITIES</b>		<b>23,861</b>	<b>25,643</b>	<b>27,182</b>	<b>1,782</b>	<b>(1,540)</b>
<b>NET ASSETS</b>		<b>237,181</b>	<b>245,313</b>	<b>195,845</b>	<b>8,131</b>	<b>49,470</b>
<b>EQUITY</b>						
Contributed equity	(f)	276,233	269,251	224,448	(6,982)	44,803
Reserves	(3) (g)	25,186	39,459	25,671	14,273	13,788
Accumulated surplus/deficit		(64,238)	(63,397)	(54,273)	(841)	(9,124)
<b>TOTAL EQUITY</b>		<b>237,181</b>	<b>245,313</b>	<b>195,846</b>	<b>8,132</b>	<b>49,467</b>

### Major Estimate and Actual (2024) Variance Narratives

- (2) The Colleges Estimates anticipated a higher refund to DTWD for unspent grants resulting in lower Restricted cash and cash equivalents and Other current liabilities in 2024.
- (3) The Colleges Estimates did not provide for revaluation increase which resulted in the higher actual cost of Land and Buildings in 2024 and higher College Reserves.
- (4) Right of use assets increased due to additional stock of six Government Regional Officer Houses in Karratha at \$486,224 and the remaining variance of \$133,766 is attributed to increased value of the rental properties.

### Major Actual 2024 and Comparative (2023) Variance Narratives

- (d) Restricted cash and cash equivalents and Other current liabilities decreased in 2024 due to a lower refund owing to DTWD for unspent Grants \$4.2M at the end of the year down from \$7.8M in 2023. Please refer to note 5.4 (b) for a list of the grants that were underspent.
- (e) Property plant and equipment increased in 2024 due to the increase in revaluation (\$14.7M) and the transfers of completed capital works from DTWD including training facilities at Pundulmurra total works \$43.7M
- (f) The increase in Contributed Equity was largely due to the transfer of completed capital works from DTWD at a value of \$43,986,000. Please refer to note 4.1(a) for the complete list. The remaining \$817,000 is attributable to \$7,000 of funding received for training equipment and \$810,000 for a renewable energy and new energy labs.
- (g) The increase in reserves reflects the revaluation increase of Land and Buildings during the year.



9.3 Statement of Cash Flows Variances	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$000	\$000	\$000	\$000	\$000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Grants and subsidies from DTWD		65,617	64,423	64,195	(1,194)	228
Funds from other public sector entities		-	157	1,357	157	(1,199)
<b>Total Net cash provided by State Government</b>		<b>65,617</b>	<b>64,580</b>	<b>65,552</b>	<b>(1,037)</b>	<b>(971)</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense	(h)	(47,261)	(48,789)	(43,510)	(1,528)	(5,279)
Supplies and services	(5)	(13,647)	(10,707)	(11,366)	2,940	659
Finance cost		(121)	(290)	(208)	(169)	(82)
GST payments on purchases		(1,283)	(1,786)	(1,574)	(503)	(212)
Other payments		(4,805)	(5,235)	(5,070)	(430)	(165)
<b>Receipts</b>						
Fee for service		1,371	1,086	1,174	(285)	(89)
Student fees and charges		706	1,341	1,429	635	(88)
Ancillary trading		55	39	77	(16)	(39)
Interest received		510	996	589	486	407
GST receipts on sales		250	172	188	(78)	(17)
GST receipts from taxation authority		1,033	1,614	1,394	581	220
Other receipts		213	2,428	2,422	2,215	5
<b>Net cash used in operating activities</b>		<b>(62,979)</b>	<b>(59,133)</b>	<b>(54,454)</b>	<b>3,846</b>	<b>(4,679)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	(6)	(760)	(2,626)	(811)	(1,866)	(1,815)
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		-	-	5	-	(5)
Capital contribution – cash grant		-	-	2,500	-	(2,500)
<b>Net cash provided by investing activities</b>		<b>(760)</b>	<b>(2,626)</b>	<b>1,694</b>	<b>(1,866)</b>	<b>(4,320)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease	(7)	(3,001)	(8,298)	(5,604)	(5,297)	(2,694)
<b>Net cash used in financing activities</b>		<b>(3,001)</b>	<b>(8,298)</b>	<b>(5,604)</b>	<b>(5,297)</b>	<b>(2,694)</b>
Net increase/(decrease) in cash and cash equivalents		(1,123)	(5,477)	7,188	(4,354)	(12,665)
Cash and cash equivalents at the beginning of the period		17,156	18,876	11,688	1,720	7,188
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>16,032</b>	<b>13,401</b>	<b>18,876</b>	<b>(2,631)</b>	<b>(5,475)</b>

### Major Estimate and Actual (2024) Variance Narratives

- (5) Supplies and services decreased in line with Student Curriculum Hours delivered in 2024 of 923,922 compared to an estimated 1.2 million hours.
- (6) Purchase of minor equipment in 2024 was higher than the original budget due to the ongoing asset replacement during 2024.
- (7) Lease payments have increased due to additional stock of six Government Regional Officer Houses in Karratha as well as increased rents during the year.

### Major Actual 2024 and Comparative (2023) Variance Narratives

- (h) Higher employee benefits expense in 2024 was largely due higher staffing costs to administer the delivery of government initiatives combined with increased salary rates for lecturing and professional support staff. Additional recruitment and salary costs were also incurred for seven new staff during 2024.

## 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 North Regional TAFE's performance and fairly represent the performance of North Regional TAFE for the financial period ended 31 December 2024.



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Elizabeth Carr AM  
Chair, Governing Council  
North Regional TAFE

19 March 2025



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Paula Dewhurst  
Managing Director  
North Regional TAFE

19 March 2025

## Audited 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 (NR TAFE) is the provision of vocational education and training services to meet community and industry training needs.

NR 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. NR 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 NR TAFE. The figures are derived from the WA Student Satisfaction Survey which is used to measure the quality of the service provided by NR TAFE, and to gain a better understanding of our customers and their needs. The 2024 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 NR TAFE.

In the 2024 Training WA Student Satisfaction Survey, 92.1% of students who responded were either very satisfied or satisfied with the training they received at NR TAFE. This included 52.0% who were very satisfied and 40.1% who were satisfied. NR TAFE achieved a higher satisfaction rating than the State average of 84.7%. In addition, 52% of NR TAFE students who were very satisfied was a higher level than the WA State average of 40.2% who were very satisfied.

In line with our 2024 strategic priority: *Strengthen our Student, Employer and Community Focus*, NR TAFE analyses the data from this survey to identify opportunities to improve student satisfaction.

**Table 1**

2024 Student Satisfaction	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
NR TAFE	89.9%	89.4%	89.8%	90.0%	92.1
Western Australia	87.3%	85.7%	87.3%	N/A	84.7

Source: Wallis (2022-24) EY Sweeney (2021) WA Student Satisfaction Survey;

Notes: The NR TAFE response rate for the 2024 survey was 24.3%. Confidence level is 95% and a margin of error +/- 1.8%. Total population of 2,633 with a sample size of 637 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 NR TAFE's 2023 graduates (qualification completers) in employment at the time of the survey in mid-2024, demonstrating the extent to which NR TAFE is providing relevant training that improves student employability. The performance indicator data is sourced from the national Student Outcomes Survey conducted annually by the National Centre for Vocational Education Research (NCVER) on behalf of the Australian Government and state and territory governments.

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

Although NR TAFE's 2024 Graduate Destination rate was significantly lower than the 2023 figure and lower than the NR TAFE target, this arose partly from a higher level of unemployment at study commencement of NR TAFE's 2023 graduates. In 2024 only 66.1% of the 2023 graduates who completed the survey had been employed before commencing training, compared with 75% of the 2022 graduates who completed the survey in 2023. NR TAFE's 2024 Graduate Destination rate was lower than the state and national averages for TAFE Colleges, noting however that both of those also declined slightly by approximately 3% between 2023 and 2024.

**Table 2**

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
NR TAFE	78.7%	84.2%	82.4%	85.0%	70.3%
TAFE Western Australia	77.1	76.0%	77.4%		74.3%
TAFE Australia	70.3%	75.6%	77.7%		74.6%

Source: NCVER, Student Outcomes Survey – NR TAFE Qualification completers

Notes: 147 graduates responded to the survey, giving a response rate of 24.0%. Confidence level is 95% with a margin of error +/- 7.7%. 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 NR TAFE's 2023 graduates (qualification completers) had wholly or partly achieved their main reason for undertaking the course by the time of the survey in mid-2024.

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

In 2024 NR TAFE's Graduate Achievement Rate exceeded the state and national average for TAFE Colleges, while being somewhat lower than the NR TAFE target.

**Table 3**

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
NR TAFE	88.9%	88.8%	89.7%	89.0%	86.7%
Western Australia	83.7%	86.3%	85.6%		85.1%
TAFE Australia	83.8%	85.7%	86.6%		85.0%

Source: NCVER, Student Outcomes Survey – NR TAFE Qualification completers

Notes: 147 graduates responded to the survey, giving a response rate of 24.0%. Confidence level is 95% with a margin of error +/- 5.2%. 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

NR TAFE is resourced to deliver courses under Government purchasing and 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 NR TAFE in meeting Delivery and Performance Agreement (DPA) targets.

### Achievement of 2024 (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 listed within the original DPA.

The full year 2024 figures represent TAFE performance for the reporting period 31 December 2024.

**Table 4**

PROFILE SUMMARY TABLE	Year	Target SCH	Actual SCH	% Achievement
Achievement of profile delivery	2024	1,100,000	923,922	84.0%
	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%

Source: NR 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.

NR TAFE achievement against our DPA target was inhibited by the following factors during 2024:

- Delivery to Remote and On-Country locations in line with Closing the Gap and other Government priorities resulted in instances of some small class sizes and large number of staff travel hours, impacting on lecturing capacity and SCH outputs. Following erosion of delivery during 2021-2023 due to travel restrictions, disrupted access to Aboriginal communities and extreme weather events in 2023, NR TAFE has needed to rebuild vital stakeholder relationships and engagement across our far-flung campuses and communities. The rebuilding of delivery in areas including Halls Creek, Fitzroy Crossing and Roebourne was a focus in 2024, requiring high initial investment of resources to restore NR TAFE's standing and deliver future dividends.
- Some lecturer attraction and retention difficulties were evident in some industry areas particularly trades occupations impacted by skill shortages and resource sector workforce competition. Recruitment difficulties impacted in particular on our capacity to deliver Mechanical Fitting, High Risk Skills, and Light and Heavy Automotive.
- The strong labour market and high employment contributed to reduced demand for some training, including lower demand for Recognition of Prior Learning<sup>1</sup>. Additionally, NR TAFE experienced a somewhat higher level of enrolments where students withdrew without any valid participation and which therefore did not attract Government funding. This is being monitored and mitigation strategies are underway.

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

<sup>1</sup> Recognition of Prior Learning (RPL) is an assessment process that assesses the competency/s of an individual that may have been acquired through formal, non-formal and informal learning or experience, to determine the extent to which that individual meets the requirements specified in the training package or VET accredited course(s). Delivery and Performance Agreements for WA TAFE Colleges set SCH benchmarks and targets for RPL delivery, which are funded at a lower rate than other SCH.

Table 5

ANZSCO Group	2021Profile SCH Achieved	2022Profile SCH Achieved	2023Profile SCH Achieved	2024 Planned	2024 Achieved	2024 Achieved %
<b>1 MANAGERS</b>	<b>10,040</b>	<b>13,625</b>	<b>9,215</b>	<b>13,475</b>	<b>12,740</b>	<b>94.5%</b>
11 Chief Executives, General Managers and Legislators	9,160	9,825	7,800	11,935	12,605	105.6%
13 Specialist Managers	355	165	1,005	1100	0	0%
14 Hospitality, Retail and Service Managers	525	3,635	410	440	135	30.7%
<b>2 PROFESSIONALS</b>	<b>72,671</b>	<b>60,117</b>	<b>67,535</b>	<b>77,545</b>	<b>56,007</b>	<b>72.2%</b>
21 Arts and Media Professionals	25,175	16,809	27,695	31,655	28,005	88.5%
22 Business, Human Resource and Marketing Professionals	6,185	3,675	220	960	1,925	200.5%
23 Design, Engineering, Science and Transport Professionals	24,416	32,188	34,110	34,160	21,737	63.6%
24 Education Professionals	16,455	6,720	5,510	10,770	4,105	38.1%
26 ICT Professionals	440	725	0	0	235	N/A
<b>3 TECHNICIANS AND TRADES WORKER</b>	<b>180,680</b>	<b>178,267</b>	<b>183,729</b>	<b>207,951</b>	<b>199,742</b>	<b>96.1%</b>
31 Engineering, ICT and Science Technicians	20,618	11,102	10,671	23,400	23,493	100.4%
32 Automotive and Engineering Trades Workers	64,218	68,546	74,552	75,877	84,705	111.6%
33 Construction Trades Workers	26,038	26,257	12,562	29,516	14,426	48.9%
34 Electrotechnology and Telecommunications Trades Workers	39,895	36,802	45,448	47,200	47,584	100.8%
35 Food Trades Workers	10,870	13,318	13,108	14,700	11,815	80.4%
36 Skilled Animal and Horticultural Workers	10,760	19,330	22,075	10,585	9,740	92.0%
39 Other Technicians and Trades Workers	8,281	2,912	5,008	6,673	7,979	119.6%
<b>4 COMMUNITY AND PERSONAL SERVICE WORKERS</b>	<b>221,775</b>	<b>169,006</b>	<b>178,762</b>	<b>234,681</b>	<b>186,653</b>	<b>79.5%</b>
41 Health and Welfare Support Workers	76,387	52,795	47,519	70,558	68,701	97.4%
42 Carers and Aides	84,134	60,081	64,795	83,434	65,733	78.8%
43 Hospitality Workers	13,506	13,472	21,428	25,648	12,690	49.5%
45 Sports and Personal Service Workers	47,748	42,658	45,020	55,041	39,529	71.8%
<b>5 CLERICAL AND ADMINISTRATIVE WORKERS</b>	<b>113,052</b>	<b>84,262</b>	<b>82,992</b>	<b>115,095</b>	<b>72,416</b>	<b>62.9%</b>
51 Office Managers and Program Administrators	19,595	9,525	13,095	31,320	17,275	55.2%
52 Personal Assistants and Secretaries	0	0	13,600	10,805	13,595	125.8%

ANZSCO Group	2021Profile SCH Achieved	2022Profile SCH Achieved	2023Profile SCH Achieved	2024 Planned	2024 Achieved	2024 Achieved %
53 General Clerical Workers	62,087	45,542	41,352	48,905	24,391	49.9%
55 Numerical Clerks	12,950	11,115	10,445	16,325	11,770	72.1%
59 Other Clerical and Administrative Workers	18,420	18,080	4,500	7,740	5,385	69.6%
<b>7 MACHINERY OPERATORS AND DRIVERS</b>	<b>87,119</b>	<b>68,673</b>	<b>55,805</b>	<b>67,288</b>	<b>65,691</b>	<b>97.6%</b>
71 Machine and Stationary Plant Operators	18,229	19,919	18,208	21,300	22,121	103.9%
72 Mobile Plant Operators	64,750	46,264	28,942	37,708	31,670	84.0%
74 Store persons	4,140	2,490	8,655	8,280	11,900	143.7%
<b>8 LABOURERS</b>	<b>228,119</b>	<b>174,365</b>	<b>184,898</b>	<b>239,120</b>	<b>220,366</b>	<b>97.6%</b>
82 Construction and Mining Labourers	26,538	15,920	32,231	41,120	27,938	67.9%
83 Factory Process Workers	25,425	26,884	26,758	32,684	23,654	72.4%
84 Farm, Forestry and Garden Workers	107,998	72,967	69,436	90,452	98,235	108.6%
85 Food Preparation Assistants	1,799	1,563	2,015	6,000	3,771	62.9%
89 Other Labourers	66,359	57,031	53,638	68,864	66,768	97.0%
<b>G GENERAL EDUCATION</b>	<b>210,410</b>	<b>158,460</b>	<b>118,735</b>	<b>144,845</b>	<b>110,307</b>	<b>76.2%</b>
GEN19B Adult Literacy/ESL	46,365	31,705	22,045	21,880	19,300	88.2%
GEN19E Targeted Courses	164,045	126,755	96,690	122,965	91,007	74.0%
<b>NR TAFE TOTAL</b>	<b>1,123,86</b>	<b>906,775</b>	<b>880,366</b>	<b>1,100,00</b>	<b>923,922</b>	<b>84.0%</b>

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

## Profile Analysis for NR 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 at the Group level by more than 10% (compared to planned achievement of 100%) are explained by the following reasons:**

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

- Group 2 (Professionals) – 27.8% below the target set in the original DPA. Reduced delivery in this Group was due in part to reduced delivery of Cert III Conservation & Ecosystem Management (CAEM) and Certificate IV Training and Assessment, caused by restricted availability of the necessary lecturers due to leave, resignations and/or recruitment difficulties. Additionally, there were new versions of qualifications, with superseded units no longer able to be delivered. In order for existing students to receive a qualification they had to be transitioned into the new units in the new qualification. This reduced the availability of lecturers to take on new students.
- Group 4 (Community and Personal Service Workers) – 20.5% below target due to unplanned and planned leave across the Community Services Lecturing portfolio, including reduced staffing for Education Support delivery due to lecturer acting in a more senior role.
- Group 5 (Clerical and Administrative Workers) – 37.1% below target. Students and industry predominantly took up the Government's initiative of Fee Free courses<sup>2</sup> in preference to clerical and admin courses which had course fees applicable.
- Group G (General Education) – 23.8% below target due to initial expectations of a higher level of demand for General Education based on past trends. However the trend in 2024 was for students to be more interested in vocational skill sets especially fee free offerings with a stronger likelihood of potential employment outcomes.

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<sup>2</sup> Fee Free courses were introduced by the WA Government in 2023 initially under the "Free in '23" banner, following Commonwealth and State Agreement, as a strategy to increase training delivery and ensure a skilled workforce. Under the initiative students do not incur course fees for their government-subsidised training. The range of fee free qualifications and skill sets was increased from 114 when first announced in November 2022, to more than 130 Fee Free courses and skill sets from early 2024.

## Service

Delivery of training.

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

This is a measure of NR 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 2024 Actual and Target Cost per SCH is due to a range of factors including:

- Achievement of lower Profile delivery SCH than targeted, for reasons outlined earlier. NR TAFE was resourced initially to deliver 1,100,000 Profile SCH in 2024 and achieved 84% of that target. This was only marginally offset by non-Profile delivery above target, with 111,964 SCH achieved compared with the planned delivery of 100,000 non-Profile SCH.

The variation between the 2023 Actual and the 2024 Actual is due to a range of factors including:

- The increase in Actual Cost per SCH from \$77.85 per SCH in 2023, to \$82.82 per SCH in 2024, was due to an overall increase in the Total cost of Services which increased substantially in 2024 compared with 2023.
- The increase in Total cost of services in 2024 was largely due to higher Employee benefits expenses (increased by \$6.9 million in 2024 from 2023) and Depreciation and amortisation expenses (increased by \$2.6 million in 2024 from 2023).
- Employee benefits expenses increased due to higher staffing costs to deliver government initiatives combined with increased salary rates for lecturing and professional support staff. Additionally there were increases in GROH staff housing costs.
- Depreciation and amortisation expenses in 2024 were \$1.29 million higher than budgeted in the 2024 Section 40 Estimates, largely due to the transfer of \$43.7M Building works from DTWD during 2024, including the Pundulmurra Heavy Auto and Mobile Plant workshop (\$16.6M), Pundulmurra Hospitality Training Building (\$13.8M), the Pundulmurra Fitting and Engineering Workshop \$11.8M and other Building improvements (total other \$1.5M). During 2023, total Buildings transferred from DTWD were \$28.2M which included the Roebourne campus new classroom block project (\$7.4M), Broome campus Hospitality and Student Services centre project (\$11.1M), Pundulmurra campus light auto workshop refurbishment \$4.3M, and Kununurra campus health and hospitality trade training centre (\$5.3M). These asset additions over the 2-year period have contributed to an overall increase in depreciation and amortisation.

**Table 6**

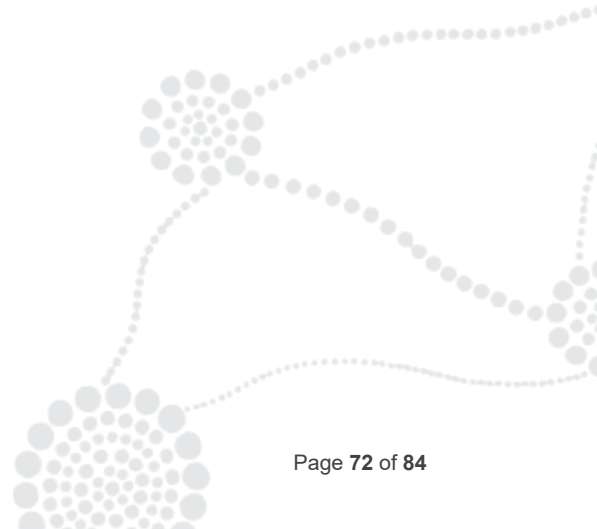
	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
NR TAFE	\$54.54	\$68.05	\$77.85	\$67.66	\$82.82

# Other Statutory Information

## Ministerial Directives

Treasurer's Instruction 903(12) requires NR 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 NR TAFE in 2024.





# Other Financial Disclosures

## Pricing Policies of Services Provided

Program Project Details	Date Completed	\$ Total cost of project	Project Estimate	Significant cost variation comment
<b>New Buildings - Completed</b>				
Pundulmurra - Trade Expansion (South Hedland)	May 2024 (Stage 1 completed January 2024)	42,383,624	43,200,000	N/A

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 works projects are funded by the Department of Training and Workforce Development (DTWD).

### Capital projects completed

During 2024 the Pundulmurra campus in South Hedland saw completion of significant Trade Expansion facilities, at an estimated total cost of \$44.32 million. The facilities include new workshops for Heavy Automotive and Mobile Plant training, Fitting and Machining workshops, and a new hospitality training centre featuring a commercial cookery training kitchen and flexible training areas.

### Capital projects incomplete

There were no major incomplete capital works projects underway during 2024.

## Employment and Industrial Relations

### Staff Profile

FTE and Headcount – December 2024*			
FTE	Average FTE		Head Count
309.43	0.90		334
Appointment Type	2022 FTE	2023 FTE	2024 FTE*
Permanent Full Time	230.00	258.00	227.00
Permanent Part Time	17.33	19.81	36.13
Fixed Term Full Time	20.00	22.00	30.00
Fixed Term Part Time	2.62	2.02	6.05
Casual	1.64	6.51	10.25

\*As per payroll report for pay period ending 19 December 2024.

## Diversity and Inclusion

Indicator	2022 Result	2023 Result**	2024 Target *	2024 Result**
Women in the Senior Executive Service	100.0%	100.0%	50.0%	100.0%
Aboriginal and Torres Strait Islander people	14.6%	13.8%	3.7%	13.4%
Culturally and linguistically diverse people	13.6%	8.6%	15.5%	15.7%
People with disability	2.8%	2.6%	5.0%	2.8%
Youth	1.5%	4.0%	5.8%	5.1%

\*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 the HR System as at 31/12/2024.

## Staff Development

NR TAFE has continued its commitment to the development of its employees. The College provides employees with opportunities to develop capabilities that contribute to the overall organisational goals and to participate in career development activities that enhance their capabilities and career progression. The roll out of the College's new Performance and Career Development Process and the implementation of the WA Government's *Building Leadership Impact* strategy further supports the College's investment in its employees.

During 2024, 261 staff engaged in professional development programs consisting of in-house and external training. The College supported 25 employees to complete professional development in *Empowering Women in Leadership* and 8 staff completed the *Propel Leadership Program*.

Other notable professional development undertaken by staff included 19 staff who completed *Understanding and Managing Vicarious Trauma* training and 20 staff who completed *Managing Stress and Building Resilience* training. 19 staff completed the *Misconduct Prevention - Spotting & Responding to Red Flags* training.

## Industrial Relations

In accordance with the WA TAFE Lecturers' General Agreement 2023 and the Public Sector CSA Agreement 2024, the staff Joint Consultative Committee provided opportunities for the discussion of matters that impacted the workplace and was a mechanism for meaningful consultation.

During 2024, there was a total of six disciplinary matters recorded. Two matters were carried over from the previous year and four new disciplinary matters were commenced in 2024. Two of these are still ongoing.

# 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 NR TAFE.

## Board and Committee Remuneration

Position	Name	Type of remuneration	2024 Target *	2024 Result**
Chair, Perth	Elizabeth Carr AM	Annual	12 months	\$28,996
Deputy Chair, Broome	Julia McIntyre	Sessional	12 months	\$4,501
Member, Broome	Joseph Grande	Sessional	12 months	\$1,931
Member, Newman	Barbara O'Driscoll	Sessional	12 months	\$1,705
Member, Broome	Ellen C Smith	Sessional	12 months	\$3,669
Member, Karratha	Yu-Ting (Karen) Huang	Sessional, ineligible from March 2024	12 months	\$1,245
Member, Kununurra	Shirleyann (Shay) Wilson	Sessional	12 months	\$2,194
Member, Port Hedland	Henry Lockyer	Sessional	6 months	\$950
Member, Port Hedland	Sharyn Morrow	Ineligible	6 months	NIL
Member, Derby/Carnarvon	Amanda Dexter	Ineligible	6 months	NIL
Ex-officio Member (Managing Director)	Helen Smart	Salaried	7 months	N/A
Ex-officio Member (Acting Managing Director)	Melanie Sorensen	Salaried	2 months	N/A
Ex-officio Member (Managing Director)	Paula Dewhurst	Salaried	3 months	N/A

# Other Legal Requirements

## Credit Cards

### Unauthorised use of Credit Cards

WA Government credit cards are issued to officers and other authorised persons engaged by the College in performing their functions. Personal expenditure on WA Government credit cards is required to be disclosed under Treasurer's instruction 903(15) 'Credit Cards - Authorised Use'.

Despite each cardholder being reminded of their obligations under the Agency's credit card policy, some employees inadvertently utilised their 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 2024

a. The number of instances the WA Government Purchasing Card has been used for a personal purpose;	13
b. The aggregate amount of personal use expenditure for the reporting period;	\$2,066.17
c. The aggregate amount of personal use expenditure settled by the due date (5 working days);	\$1,309.33
d. The aggregate amount of personal use expenditure settled after the period (5 working days);	\$756.84
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, Market Research, Polling and Direct Mail

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 2024 was \$267,941 with expenditure incurred in the following areas:

Class of organisation	Organisation	Amount ex GST	Total
Advertising	Carat Australia	\$23,110	\$67,096
	Glide Print	\$17,442	
	Impact Digi	\$12,473	
	Miscellaneous other	\$14,071	
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	AB Videography	\$7,090	\$200,845
	Birdhouse Media Pty Ltd	\$2,400	
	Carat Australia	\$141,705	

Class of organisation	Organisation	Amount ex GST	Total
	Facebook	\$1,985	
	Feral Films	\$4,850	
	LinkedIn	\$5,050	
	Seek	\$18,299	
	Shelby Consulting	\$14,946	
	Tarna Waters Photography	\$3,100	
	Miscellaneous other	\$1,420	
<b>TOTAL</b>			<b>\$267,941</b>

## 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.

NR TAFE's DAIP 2021-2025 comprises 28 tasks to be implemented over five years, 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 NR TAFE.

**Outcome 2:** People with disability have the same opportunities as other people to access the buildings and other facilities of NR TAFE.

**Outcome 3:** People with disability receive information from NR 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 NR TAFE as other people receive from the staff of NR TAFE.

**Outcome 5:** People with disability have the same opportunities as other people to make complaints to NR TAFE.

**Outcome 6:** People with disability have the same opportunities as other people to participate in any public consultation by NR TAFE.

**Outcome 7:** People with disability have the same opportunities as other people to obtain and maintain employment with NR TAFE.

Some examples of College actions and achievements for people with disability during 2024 include:

- 333 students (5.9%) identified with disability and/or varying ability, which was a notable increase from 289 students (5.2%) in 2023.
- Of those 333 students, 64 were provided with specialised support by the AccessAbility team, while others were supported by the Aboriginal Training Services team and/or by lecturing staff assigned to provide additional academic support to students with specialised needs
- During 2024 NR TAFE adopted Blackboard Ally, an integrated tool designed to enhance the accessibility of digital course content. This tool offers students access to alternative formats and provides lecturers with insights into the accessibility of their documents, along with guidance on how to improve them.
- To acknowledge International Day of People with DisAbility, events were organised and held on 26 November at the four main campuses (Kununurra, Broome, Pundulmurra and Karratha) with screening of three powerful short films, guest speakers, "movie" snacks and positive messaging and conversations.

## Public Sector Ethics, Integrity, Fraud and Corruption Prevention

NR TAFE is committed to compliance with the requirements of the Public Sector Standards in Human Resources Management, and the Public Sector Code of Ethics.

One breach of the Employment Standard claim was made in late-2024, which is still in the process of being resolved.

There was one Reportable Conduct Notification made to the Ombudsman Western Australia in 2024, which is ongoing.

The following activities were undertaken in 2024 to ensure compliance with public sector standards and ethical codes:

- A new Integrity Framework was developed in line with the Public Sector Commission's requirements and in line with the WA Government's Integrity Strategy.
- The Code of Conduct was reviewed and updated in line with *Commissioner's Instruction 40: Ethical Foundations* and the new *Public Sector Code of Ethics*. The new Code of Conduct outlines the principles that guide the work and behaviour of all NR TAFE employees.
- A new customised online *Conduct and Integrity* training module was developed and implemented to support the new Code of Conduct. This training module was trialled from July 2024 and then implemented as a requirement for all staff from October 2024, replacing the earlier *Accountable and Ethical Decision Making (AEDM)* training module.
- A new whole of TAFE sector *Sexual Misconduct Policy* was adopted to ensure an environment free from sexual misconduct.
- The College has a *Fraud and Corruption Prevention Policy*, which outlines the responsibilities of leaders, supervisors and staff in preventing fraud and corruption.
- Human Resources (HR) policies and procedures were reviewed and updated to strengthen their alignment with the Integrity Framework.

As of 31 December 2024, 96% of staff had completed the online AEDM training module, and 37% had completed the new Conduct and Integrity training module.

## Recordkeeping Plans

Under the State Records Act 2000, all government agencies are required to have a recordkeeping plan. NR TAFE has an approved recordkeeping plan in place which applies to all TAFE Colleges within the WA TAFE sector. The TAFE Sector Recordkeeping Plan was approved by the State Records Commission in August 2023.

During 2024, NR TAFE used Content Manager as its official record keeping platform. Additionally, most areas of the College have migrated working documents to Microsoft SharePoint and in 2024 the TAFE sector established a working group to manage the deployment of the SharePoint Integration module for Content Manager. Once complete, there will be 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.

*Record Awareness Training* is a key component of the induction process for all new employees, covering employee recordkeeping roles and responsibilities. This training is required to be completed prior to an employee receiving access to Content Manager. This training incorporates the practical aspects of capturing business records to maintain compliant recordkeeping practice.



## Freedom of Information

During 2024 NR TAFE received two formal Freedom of Information applications, including one partially transferred by the Department of Training and Workforce Development.

One application made valid on 19 August 2024 was completed on 1 October 2024. The second application made valid on 20 November 2024 and partially transferred to NR TAFE was completed on 20 December 2024.

## Compliance with Working with Children (WWC)

NR 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.

## Workforce Inclusiveness Requirements

NR TAFE recognises that a diverse and inclusive workforce has many benefits. From the results of the last WA Public Sector Census, the majority of staff who identified as diverse in their response to the Census indicated they felt safe to share their diversity within the College.

# Government Policy Requirements

## Work Health, Safety and Injury Management

NR 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 commits to:

- Providing a safe, healthy and injury free workplace.
- Monitoring and revising safety standards in all work areas as required.
- Complying with all applicable legislation, regulations, and standards as a minimum.
- Setting measurable WHS targets and objectives to achieve continuous improvement.
- Integrating WHS into the workplace through established safe systems of work.
- Communicating and consulting with the workforce and stakeholders on WHS matters.
- Investigating all incidents and implementing measures to prevent reoccurrence.
- Reducing risk through hazard identification, assessment, control, and monitoring.
- Providing training and resources to enable personnel to conduct their roles effectively and safely.
- Developing and maintaining a compliant WHS Management System in accordance with the WorkSafe Plan.

### 2024 WHS key achievements/initiatives were:

1. Development of Psychosocial Training Modules by the EAP for staff and management.
2. Development and implementation of Psychosocial & Wellbeing pages on the NR TAFE Intranet.
3. Facilitation of Psychosocial Injury Management Training for College leaders.
4. Updating all NR TAFE Policies, Procedures, and Guidelines in accordance with the new Australian Warning System, including the development of a "Bushfires at Work" document to align with the new Australian Warning System.
5. Comprehensive review of the Cyclone Management System.
6. Development and implementation of ELMO WHS Training Modules for all staff.
7. Completion of silica mitigation in specific areas, aligning with new Work Exposure Standards.
8. Updated Audiometric testing guideline to align with the new WCIM Act 2023.
9. Completion of Job Safety Analysis review.
10. Active participation and promotion of RUOK Day and Safe Work Month.
11. Implementation of an E-Claims system on the intranet for staff to submit Work Cover claims online.
12. Project focused on mitigating risks associated with remote travel and the utilisation of emergency communication.
13. Commenced extensive Chemwatch project across all campuses, addressing the manifest and correct storage of hazardous chemicals.

Measure	2022		2023		2024		Results against target	
	NRT Actual	RiskCover statistical	NRT Actual	RiskCover Statistical	NRT Actual	RiskCover Statistical	Target	Comment
Number of Fatalities	0	0	0	0	0	0	Zero	Achieved
Lost Time Injury/ Disease Rate	0.67	1.34	1.02	1.02	1.33	1.33	Zero or 10% improvement on the previous three years	Not achieved
Lost Time Injury Severity Rate	0	50	0	33.3	50	75	Zero or 10% improvement on the previous three years	Not achieved

Measure	2022	2023	2024	Results against target	
	NRT Actual	NRT Actual	NRT Actual	Target	Comment
% of injured workers returned to work within 13 weeks	50%	100%	25%	Greater than or equal to 80%	Not Achieved
% 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	66%	80%	93%	Greater or Equal to 80%	Achieved

## Workers Compensation

Five workers compensation claims were recorded during 2024. Three claims were considered serious and two were of a minor nature. This compares with three compensation claims of a minor nature recorded in 2023.

## Progress in achieving WA's Plan for preventing exposure to asbestos fibres

- The Government's Asbestos Management Plan outlines legislative requirements, identification of asbestos hazards, risk assessments and control measures in place, including the review of any identified asbestos containing materials adhering to the frequency recorded in the Asbestos Register.
- An Asbestos Register is held for all campuses.
- All contractors must complete a site induction when they enter a campus for the first time. For any contractor work where industry standards, codes of practice and/or contractual conditions specify the need, the contractor must complete a checklist which confirms that they have been shown the Asbestos Register and the location of where it is kept.
- There are safety protocols for all relevant contractors to follow in terms of the identification and management of Asbestos-Containing Materials (ACM).
- An Asbestos Awareness online training course explaining the types of asbestos, associated health risks and statutory requirements has been developed and is available for all staff to complete.

## WA Multicultural Plan

NR TAFE is committed to improving how it contributes to an inclusive society for people from culturally and linguistically diverse (CaLD) backgrounds.

The College has been actively progressing its Multicultural Plan, in line with the WA Charter of Multiculturalism.

Highlights from the College's Multicultural Plan include:

- The College achieved its diversity employment target, employing 15.7% of staff from culturally and linguistically diverse backgrounds in 2024.
- Data on students' cultural and linguistic information was collected to support the development of policies to better support these students.
- Multicultural events were promoted and celebrated across the College to reinforce the importance of workplace diversity.
- Staff in leadership roles were trained and supported in managing equal opportunity matters that arise.

The College has drafted a new multicultural plan for the period 2025 to 2027, which details actions NR TAFE will undertake to assist in achieving the Government's vision for multiculturalism within communities in the North of Western Australia.

## Reconciliation Action Plan

NR TAFE is committed to reconciliation and how it contributes to Closing the Gap. During 2024, alongside the development of the Cultural Lens, NR TAFE actively consulted with the Aboriginal Training Advisory Group to shape the College's 2025-27 Reconciliation Action Plan, which is planned to be launched during reconciliation week during 2025.



# Glossary

Acronym	
AEDM	Accountable and Ethical Decision Making
ACM	Asbestos-Containing Materials
AM	Member of the Order of Australia
ANZSCO	Australian and New Zealand Standard Classification of Occupations
ATAG	Aboriginal Training Advisory Group
ATS	Aboriginal Training Services
CaLD	Culturally and Linguistically Diverse
CEO	Chief Executive Officer
CLIP	College Lecturer Industry Placement program
CPR	Cardiopulmonary Resuscitation
CQU	Central Queensland University
CSA	Civil Service Association
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
FTE	Full-time Equivalent
HR	Human Resources
JSC	Jobs and Skills Centre
KPI	Key Performance Indicator
MLA	Member of Legislative Assembly
NCVER	National Centre for Vocational Education Research
NR TAFE	North Regional TAFE College
NSW	New South Wales
PNG	Papua New Guinea
PPE	Personal Protection Equipment
RPL	Recognition of Prior Learning
RTIS	Regional TAFE International Strategy
RTO	Registered Training Organisation
SCH	Student Curriculum Hours
STEM	Science, Technology, Engineering and Mathematics
TFR	Targeted Fee Relief
TAFE	Technical and Further Education
USA	United States of America
VDSS	VET Delivered to Secondary Students
VET	Vocational Education and Training
WA	Western Australia
WCIM	Workers' Compensation and Injury Management
WHS	Workplace Health and Safety
WWC	Working with Children clearance

# Contact Information

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