



**North
Regional**

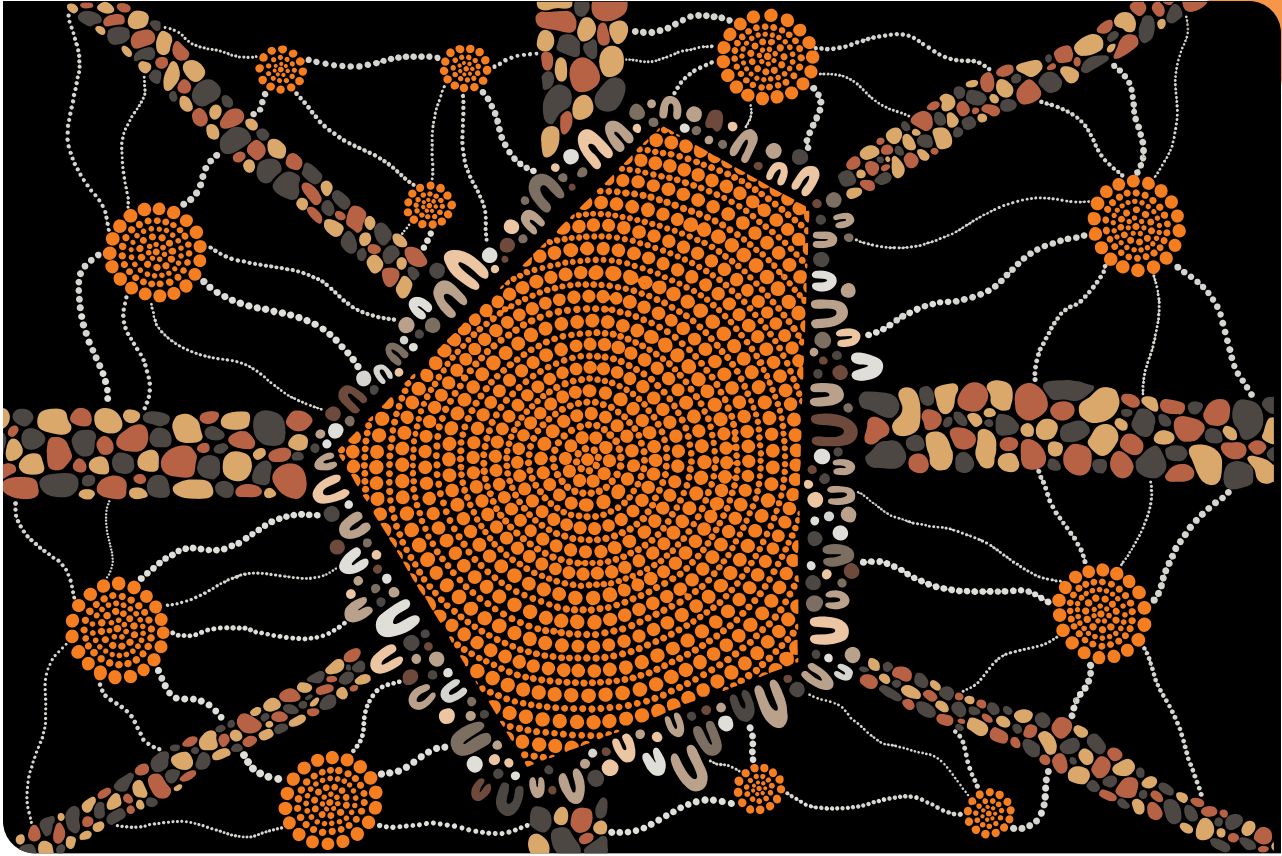


Annual Report

North Regional TAFE 2025

Contents

Statement of Compliance	4
Overview of the Agency	5
Message from the Chair and Managing Director	6
North Regional TAFE Snapshot 2025	7
Staff and Student Success	8
About North Regional TAFE	10
Performance Management Framework.....	19
Agency Performance	20
Report on the Operations	21
Other Performance Highlights	23
Supporting Clean Energy and the Net Zero Transformation.....	28
Construction and Manufacturing Training.....	29
Other Training Delivery Highlights	31
Significant Issues Impacting NR TAFE	34
Current and Emerging Issues and Trends	35
Disclosures and Legal Compliance	36
Ministerial Directions	37
Other Financial Disclosures	37
Governance Disclosures	39
Other Legal Requirements	40
Government Policy Requirements	45
Financial Statements and Key Performance Indicators	50
Independent Auditor's Report	51
Certification of Financial Statements	56
Financial Statements.....	57
Certification of Key Performance Indicators	94
Audited Key Performance Indicators	95
2026 Annual Section 40 Estimates	102
Glossary	106
Contact Us	108



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 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 2025.

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

30 March 2026



Elizabeth Carr AM
Governing Council Chair

30 March 2026





Overview of the Agency

Message from the Chair and Managing Director

It is with pleasure we present the North Regional TAFE (NR TAFE) 2025 Annual Report.

2025 was a year of solid growth for the College, with training delivery increasing by almost ten percent, continued improvements in systems, structures and processes, and deeper engagement with industry and community stakeholders across our dispersed campuses and remote locations.

Our commitment to quality training delivery and strong student outcomes were highlighted in the achievements of three NR TAFE Award winners at the 2025 WA Training Awards. Recognition was received in the categories of WA Aboriginal and Torres Strait Islander Student of the Year, WA Trainer of the Year, and WA School based Apprentice of the Year, along with a Partnership Award acknowledging a collaborative initiative between NR TAFE and Kimberley Aboriginal Medical Services. The first three award recipients were also named finalists in the Australian Training Awards.

Throughout 2025, the College leadership team sharpened our focus on organisational performance and outcomes. Permanent appointments to Executive positions provided valuable expertise and momentum as NR TAFE continues to pursue growth and quality outcomes in line with State and National training and economic development priorities.

Management strategies to identify and respond to diverse training needs matured further, supporting improved decision making and planning in a context of limited resources and complex social and economic environments. Place-based strategies continued to be a focus for remote locations, alongside on-country delivery and measures to ensure equity and positive outcomes.

With the establishment of the nine Industry Advisory Groups our program planning was informed by deeper stakeholder engagement which will continue into the new year.

Academic quality and compliance were reinforced through a range of initiatives, including enhanced lecturer onboarding and supervision, the introduction of a new Academic Leadership Program, the establishment of Communities of Practice, participation in the Tertiary Teaching Qualification Program, and expanded College Lecturer Industry Placements.

Ongoing investment in staff capability, along with targeted recruitment and retention strategies, continues to build the workforce required for NR TAFE to fulfil its mission and maximise the significant public investment in training across the region.

We extend our sincere thanks to all who contributed to the achievements of 2025, to our dedicated staff, students, Governing Council members, the Aboriginal Training Advisory Group (ATAG) and our valued industry and community partners.



Elizabeth Carr AM
Governing Council Chair



Paula Dewhurst
Managing Director and Accountable Officer

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.

North Regional TAFE Snapshot 2025

Student demographics



7015

Total Students



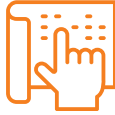
54.9%

3848 Males



45%

3160 Females



5.9%

Students with a disability



36.5%

Aboriginal and Torres Strait Islander descent



12.7%

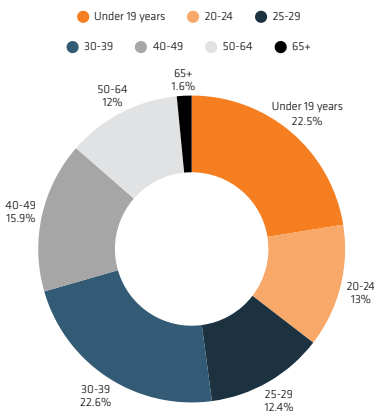
Trainees and Apprentices



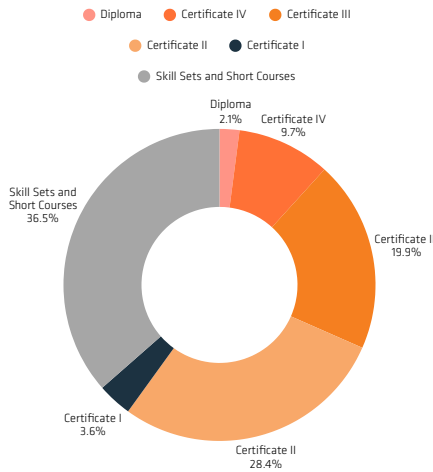
14.8%

High school students

Age breakdown



Training type by enrolments



Top 10 Qualifications

- Certificate III in Electrotechnology Electrician
- Certificate III in Early Childhood Education and Care
- Certificate II in Rural Operations
- Certificate IV in School Based Education Support
- Certificate IV in Work Health and Safety
- Certificate III in Heavy Commercial Vehicle Mechanical Technology
- Certificate III in Engineering - Mechanical Trade [Fitting]
- Certificate II in Conservation and Ecosystem Management
- Certificate IV in Community Services
- Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

*Data based on SCH total 2025

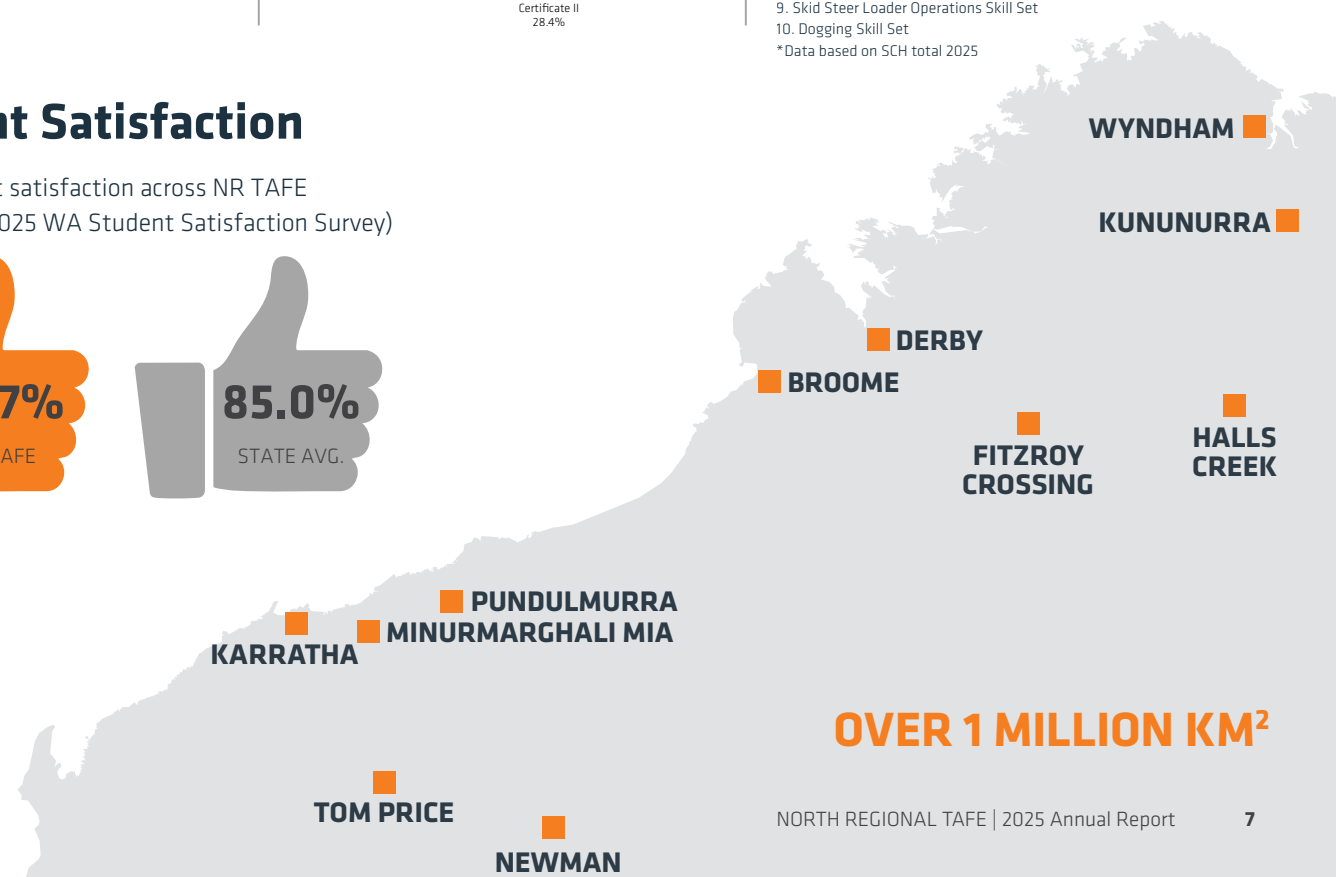
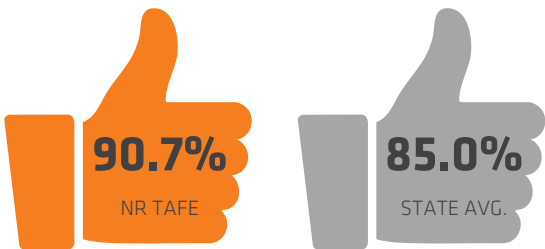
Top 10 Skill Sets

- Chemical Handling Skill Set
- First Aid Skill Set
- Chemical Handling Basics Skill Set
- Forklift Skill Set
- Traffic Management Skill Set
- Operate a Small Business Skill Set
- Chainsaw Skill Set
- Excavator Skill Set
- Skid Steer Loader Operations Skill Set
- Dogging Skill Set

*Data based on SCH total 2025

Student Satisfaction

Overall student satisfaction across NR TAFE (results from 2025 WA Student Satisfaction Survey)



OVER 1 MILLION KM²

Staff and Student Success

WA Training Awards Winners and Finalists

The College was proud to support eight exceptional individuals from NR TAFE who were named as finalists in the 2025 WA Training Awards – an annual celebration recognising excellence in vocational education and training across WA.

Even more laudable was the added achievement by two of these students and one lecturer as winners of 2025 WA Training Awards, in the categories of WA Aboriginal and Torres Strait Island Student of the Year, WA Trainer of the Year and WA School-based Apprentice of the Year.



Chanelle Williams, WA Trainer of the Year

Lecturer - North Regional TAFE in Certificate III and Diploma qualifications in Early Childhood Education and Care

Chanelle has played a pivotal role in leading the Early Childcare Education and Care team at North Regional TAFE developing and improving the program for students in the Kimberley and Pilbara regions. She played a key role in developing an Early Childhood skillset pilot program aimed at attracting local residents into the early childhood education and care sector. Chanelle collaborated with the Ngunga Group Women's Aboriginal Corporation in Derby to tailor training for local educators and as a result there has been a significant increase in Aboriginal student participation. She goes above and beyond to adapt training delivery to meet the needs of diverse learners, particularly those facing barriers to participation.



Cadie Doyle, WA School-based Apprentice of the Year

Certificate II in Engineering
Trained at: North Regional TAFE
Employed at: Category 5 Labour Management
Host employer: BHP Rail

Cadie's interest in engineering was first sparked in Year Nine when she took a metalwork class. She immediately enjoyed working with metal, especially welding, and enjoyed the satisfaction of completing a project. Now in a school-based apprenticeship working at BHP Rail, she loves the hands-on experience in MIG and stick welding, grinding, and maintaining safe workspaces. Cadie says the experience has given her confidence and helped her to develop teamwork and leadership skills. She enjoys the variety of tasks and the opportunity to build strong relationships with her team. Passionate about engineering, Cadie is motivated to continue learning and developing a rewarding career in the industry.



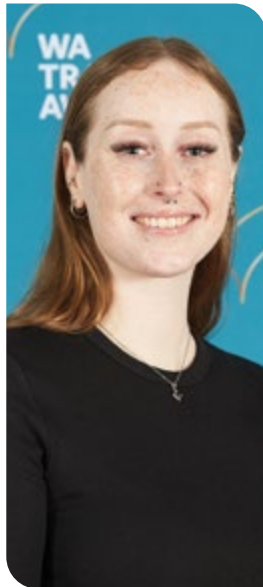
Laurenzia Divilli, WA Aboriginal and Torres Strait Islander Student of the Year

Certificate IV in Beauty Therapy
Trained at: North Regional TAFE

Laurenzia completed a Certificate IV in Beauty Therapy at North Regional TAFE Broome, gaining practical and theoretical skills in skincare, makeup, waxing, nail care, and salon operations. Motivated to represent Indigenous women in the beauty industry, and demonstrate career paths for others, she embraced her training to challenge herself and promote self-care. In addition to her salon talents, she has also earned qualifications in Leadership and Business and currently works in administration, where she is expanding her professional experience. Laurenzia is exploring how to fulfil her future goals, which include managing a salon or launching her own beauty business.



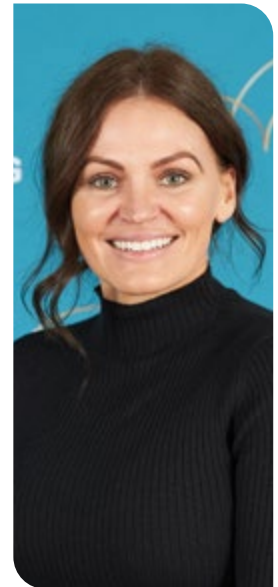
WA Trainer of the Year finalist
Caroline Constant



WA Trainee of the Year finalist
Sophie Marlow



WA Trainee of the Year finalist
Sienna Oud



WA Apprentice of the Year finalist
Tana Kickett

About North Regional TAFE

Operational Structure

About Us

North Regional TAFE (NR TAFE) delivers vocational education and training across the Kimberley and Pilbara, a region of significant cultural heritage and geographic diversity. As Western Australia's largest public training provider in the North West, the organisation services a one-million-square-kilometre area and provides training that meets the needs of local students, communities and industry.

The organisation has a long history of delivering flexible and innovative training on Country and in remote, rural and regional settings. NR TAFE contributes to State Government priorities for economic development and social equity, including Closing the Gap, by providing accessible, inclusive and culturally safe training opportunities.

Through its focus on capability building and social and economic sustainability, NR TAFE supports equitable participation in education, training and employment across dispersed populations. The organisation works collaboratively with partners and remains responsive to emerging workforce needs.

Enabling Legislation

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

Responsible Minister

At the commencement of 2025, 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.

From 19 March 2025 following assignment of new ministerial portfolios the responsible Minister has been the Hon. Amber-Jade Sanderson, Minister for Skills and TAFE, Energy and Decarbonisation; Manufacturing and Pilbara.

Strategic Direction and Purpose

During 2025 NR TAFE's Purpose as outlined in the Strategic Plan 2025-27 was:

An Opportunity to Thrive and Succeed.

Our Strategic Priorities

Underpinning the Strategic Plan, the College's four strategic themes support our commitment to provide opportunities to thrive and succeed:

1. Great Place to Work

- A connected and cohesive College that celebrates diversity and inclusion

2. Strong Foundations

- A contemporary and future focussed learning environment
- Agile, to support organisational growth, change and financial viability

3. Respected Within the Communities We Serve

- The leading provider of vocational education and training, building the regional workforce and the capacity of the communities we work in
- Culturally and socially responsible to Aboriginal students, staff and communities

4. Engaged and Active Relationships

- NR TAFE is a trusted brand

Organisational Structure

NR TAFE is comprised of two Directorates, Corporate & Organisational Services and Training Services.

During 2025, NR TAFE implemented a series of structural changes designed to strengthen organisational capability, improve efficiency and enhance service delivery. These adjustments aligned corporate and operational functions with contemporary systems, updated governance requirements and evolving client needs.

In 2025, NR TAFE continued its participation in the Public Sector Commission's Women in Executive Leadership Initiative (2024–2025). As part of this initiative, Ulanda Gregory, Manager Aboriginal Programs and Student Support, undertook the temporary role of Executive Director Cultural Lens Project. This work supported the Leadership priority area of Stronger Together: WA's Plan for Gender Equality and contributed significantly to the development of the NR TAFE Cultural Lens Framework.

Finance Directorate, and People and Infrastructure Directorate

In January 2025, new Treasurer's Instructions and associated guidance prompted updates to the College's financial governance arrangements. This included changes to internal processes, role responsibilities and financial delegations. A new Director Finance (Chief Finance Officer) position at Level 8 was established to ensure robust financial leadership and alignment with revised requirements.

To reflect its operational focus, the former Director Corporate Services position was retitled Director People and Infrastructure, with responsibility for Human Resources, Work Health and Safety, Information Services and Facilities. This structural alignment ensures clearer operational oversight and enhanced support for core College functions.

Client Experience Directorate, and Student Support Directorate

The increasing emphasis on digital service delivery and improved course information required modernised workflows, updated practices and a higher level of staff capability. The College undertook a structured change program to review and refine roles, resourcing and service design in support of stronger first contact resolution.

The Client Experience Directorate now has an enhanced focus on customer experience and systems optimisation, while the Student Support Directorate provides integrated oversight of Aboriginal and Torres Strait Islander student support services, disability services, Jobs and Skills Centre coordination and pathway programs including Career Taster and VET Delivered to Secondary Students (VETDSS). These developments position the College to deliver improved customer and student experience in 2026, while strengthening succession planning and career opportunities for staff.

Human Resources Team

The Human Resources team underwent a restructure to reduce silos and strengthen cross skilling, cross knowledge and information sharing. The revised business partnering model enables a more seamless, proactive service to training portfolios and other College business areas, building capability across the organisation.

Training Services

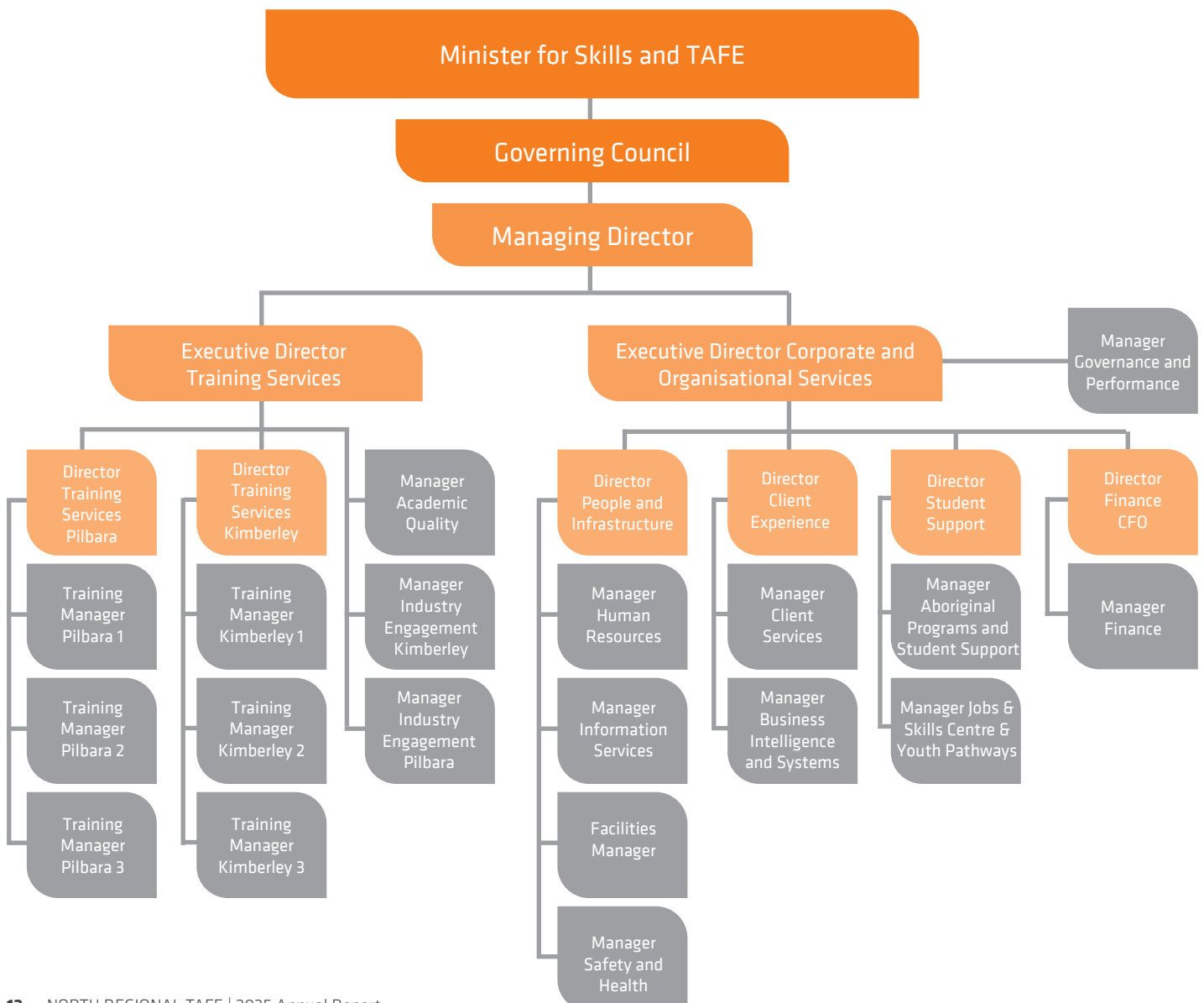
During 2025, a comprehensive review and analysis of the Training Services Division was undertaken. This work has resulted in the implementation of an industry-aligned, portfolio-based operating model for training products across the college. This realignment strengthens our ability to respond to industry needs and provides several key advantages, including:

- Training teams with significantly stronger alignment to industry requirements
- A single, specialised point of contact for employers, industry bodies, training councils, and advisory groups
- More efficient and agile training delivery

that can adapt quickly to current industry standards, technologies, and regulatory changes

- Enhanced collaboration between teaching teams across campuses, reducing duplication and improving consistency of delivery
- Better utilisation of specialist staff, such as compliance experts, industry-specific trainers, and equipment technicians, across multiple campuses
- Strategic investment in equipment and facilities based on industry priorities rather than campus boundaries
- Improved capacity to support statewide and regional initiatives.

The positions shown below in the organisational chart illustrates NR TAFE's directorates and subsequent functional areas in place at the end of 2025.



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.

Chairperson Elizabeth Carr AM continued to provide leadership for Governing Council which met six times in 2025, at Broome, Kununurra, Pundulmurra and Karratha campuses and online. In August 2025 one new Council member was appointed by the Minister along with re-appointment of the Deputy Chair, while two members' terms expired and one member had resigned.

The 2025 Governing Council membership was as follows:

Current Members



Elizabeth Carr AM

Member and Chairperson since 11 April 2023.

Elizabeth's background spans senior executive roles in both the private and public sectors, including IBM and Macquarie Group, as well as senior positions across politics and government in NSW, WA, PNG and the USA. She is a full time non executive Director with a board portfolio across Government, Private and Not For Profit organisations in WA and NSW. Her focus is on strengthening the inter dependence between the private and public sectors to support the economic and social fabric of society.

Elizabeth currently serves as Chair of St Mary's Anglican Girls' School (WA), Amana Living (WA), the Waste Authority & Keep Australia Beautiful (WA), the Department of Community Services Audit & Risk Committee (WA), the Department of Primary Industries and Regional Development Audit & Risk Committee (WA), and the Corruption & Crime Commission (WA) Audit & Risk Committee. She also chairs the NSW Education & Training & CEO Fund Audit & Risk Committee and is Deputy Chair of the Kokoda Track Foundation. In addition, she is a Member, Fellow and Facilitator of the Australian Institute of Company Directors and a Past President of the Harvard Club of Australia.

In the 2017 Queen's Birthday Honours, Elizabeth was awarded 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 April 2023. Deputy Chair since 1 July 2024.

Julia brings extensive leadership experience in human resources and organisational development across the private VET sector, government and health. She has a strong grounding in corporate governance and board operations, supported by a career focused on strengthening workforce capability and organisational performance.

As an Executive Board Member with Community Skills WA, Julia actively advocates for Aboriginal medical services across WA, including those in the Pilbara. In her role as Executive Director Workforce for the Kimberley Aboriginal Medical Service, she champions the interests of Kimberley Aboriginal people and organisations, driving initiatives that support workforce development, community wellbeing and culturally informed service delivery. Julia also played a vital leadership role in the establishment of the Interim First Nations VET Policy Partnership Group a key national skills agreement milestone.



Yu-Ting (Karen) Huang

Member since 11 April 2023.

Karen is driven by a strong commitment to advancing equitable, high quality education and creating meaningful opportunities for diverse communities. As a Founding Member of the Western Australian AI Hub and former President of the North West Multicultural Association WA Inc., she has been a consistent advocate for inclusivity, cultural understanding and community empowerment.

Karen's extensive experience within the WA State Government has provided her with insight into policy development, governance and the needs of multicultural communities supporting initiatives that strengthen social cohesion and ensure that diverse voices are represented in decision making processes. Her involvement in the Pilbara Universities Centre's community program further reflects her dedication to expanding educational access and supporting individuals to achieve their potential.



Shirleyann (Shay) Wilson

Member since 01 July 2023.

Shay is a Traditional Owner for the Greater Kununurra area (Mirriuwung and Gajerrong) and the Central and West Kimberley regions (Bunuba and Nyul Nyul). She brings cultural knowledge and strong community connections to her role, supported by her service as a board member of the Ord Valley Aboriginal Health Service. Shay has substantial experience in human resources and vocational training, complemented by extensive on the ground knowledge of the East Kimberley. Her work reflects a commitment to strengthening opportunities for local communities and supporting culturally informed approaches to workforce and community development.



Joseph (Joe) Grande

Member since 01 July 2021.

Joe brings more than thirty years of experience in training, employment services and community development across the West Kimberley region of WA. As a qualified accountant, he contributes strong financial management expertise and a deep understanding of corporate governance within the not for profit sector. Joe is dedicated to working alongside Indigenous Australians to achieve meaningful, long term outcomes, including sustainable employment opportunities and improved personal wellbeing. His approach is grounded in respect, collaboration and a commitment to strengthening local capacity. He currently serves as CEO of a Broome based Aboriginal Corporation that delivers a diverse range of services throughout the Kimberley. Through this role, Joe continues to champion initiatives that support economic participation, community empowerment and positive social impact across the region.



Henry Lockyer

Member since 1 July 2024.

Henry is deeply committed to community development, with a strong focus on education, innovation and creating opportunities that strengthen the Pilbara region. He generously volunteers his time to support initiatives that benefit his community, serving as Chair of NR TAFE's Aboriginal Training Advisory Group and as a member of NR TAFE's Governing Council.

Henry's passion for his community is reflected in his active involvement across a wide range of local and regional initiatives. He is a member of the Yule River Call to Action Working Group, a current member of the Aboriginal Justice Advisory Committee for the Department of Justice WA, and an active member of the Hedland Senior High School Board. Holding a bachelor's degree in Indigenous Community Management and Development, Henry brings strong cultural insight and practical expertise to his work. He currently serves as an Aboriginal Land Management Program Specialist at Fortescue Metals Group, where he contributes to programs that support sustainable land management and community empowerment.



Sharyn Morrow

Member since 1 July 2024.

Sharyn brings extensive experience in education and training, with a career spanning key roles across Queensland’s training institutions from 2012 to 2019, including positions at CQU’s Karratha and Port Hedland Study Hubs. She has developed a strong passion for supporting regional communities, particularly in the Pilbara, both through her professional work and her long standing commitment as a volunteer. Sharyn played a pivotal role in advocating for critical investment in the community services sector, successfully lobbying the WA Government to establish the Bachelor of Nursing residential program in South Hedland. She was also instrumental in launching the inaugural CQU VET in Schools program in Western Australia, expanding education and training opportunities for regional students. Sharyn currently contributes her expertise to WA Country Health, where she focuses on improving healthcare access and strengthening training pathways for remote and regional communities. Her work continues to enhance opportunities and outcomes for people across the Pilbara.



Alyce Cockram

Member since 1 July 2025.

Alyce plays an active role in strengthening community and regional development across the Pilbara and Kimberley. She works closely with industry, government, and local social and business enterprises to progress priorities such as workforce access, infrastructure, and supply chain resilience that are vital to the North West’s future. Recognised for her collaborative approach, Alyce is passionate about helping create opportunities that strengthen liveability and support the long-term prosperity of regional communities.



Paula Dewhurst, Managing Director NR TAFE

Member since 1 October 2024.

Paula has over 18 years’ experience in the TAFE sector, including three years as an Executive Director at North Metropolitan TAFE overseeing training operations and business improvement across all learning areas. As a past High School Head of Science and Head of Senior school, Paula has a keen interest in promotion of STEM skills and is strongly committed to developing pathways for school leavers, developing products to meet local needs, and strengthening community connection.

2025 Governing Council Changes:

We acknowledge the contributions of the members below who participated on the Governing Council during 2025:

- Barbara O’Driscoll** Member from 1 July 2019 until 30 June 2025 (term expired)
- Ellen Smith** Member from 11 April 2023 until 30 June 2025 (term expired)
- Amanda Dexter** Member from 1 July 2024 until 22 May 2025 (resigned).

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.

As noted earlier, structural changes were introduced within the Corporate and Organisational Services division in 2025 to strengthen organisational performance and enhance customer outcomes. These changes resulted in the creation and refinement of several Director roles, including new positions, Director Finance and Director Student Support, and redefined roles of Director People and Infrastructure and Director Client Experience.

The members of Corporate Executive in place for the latter part of 2025 are shown below:



Paula Dewhurst
Managing Director
from 1 October 2024



Chantal Adams
Executive Director
Corporate and
Organisational Services
from 27 March 2024



Helen Hull
Executive Director
Training Services
from 21 August 2024



Michelle Schluter
Director Training
Services Kimberley
from 5 March 2024



Lee-Anne Springer
Director Client
Experience
from 27 March 2024



Nathan Swindail
Director Finance
(CFO)
from 7 July 2025



Robyn O'Neill
Director Training
Services Pilbara
from 19 May 2025
to 31 December
2025



Mark Taylor
Director People and
Infrastructure
from 6 October 2025



Ulanda Gregory
Director Student
Support
from 4 December
2025

Aboriginal Training Advisory Group

The Aboriginal Training Advisory Group (ATAG), appointed by and reporting directly to the Governing Council, serves as NR TAFE's peak advisory body on Aboriginal vocational education and training. Its role is to guide strategic priorities, planning, monitoring, and evaluation of programs that meet the training needs of Aboriginal peoples while strengthening cultural awareness and Aboriginal-focused services across the College. ATAG also acts as the College's formal consultative mechanism for improving attraction, retention, and completion outcomes for Aboriginal students and ensuring community protocols across the Kimberley and Pilbara are embedded in decision making.

Throughout 2024, ATAG supported the College to move towards a comprehensive built-in not bolted-on approach to engaging and retaining Aboriginal students, moving beyond program-by-program interventions to a holistic cultural change strategy. This work culminated in the launch of the Cultural Lens Project in July 2024, which established the foundations for a Cultural Lens Framework and a set of practical actions aimed at applying an Aboriginal Lens across NR TAFE's governance, operations, and training delivery.

A major priority for 2025 is the full implementation of the Cultural Lens Framework, a five-year plan designed to embed Aboriginal perspectives deeply into organisational practice. The Framework aims to increase Aboriginal student participation and completion rates, grow Aboriginal staff representation, strengthen culturally secure community engagement, and enhance the College's ability to report meaningful outcomes aligned with the Closing the Gap targets. ATAG will continue guiding this work, ensuring cultural integrity, accountability, and measurable progress as the College embeds this Framework across its systems and operations.

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 2025, 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

- Auditor General Act 2006
- Building Act 2011
- Children and Community Services Amendment Bill 2021
- Civil Liability Act 2002
- Classification (Publications, Films and Computer Games) Enforcement Act 1996
- Commercial Tenancy (Retail Shops) Agreements Act 1985
- Corruption, Crime and Misconduct Act 2003
- Disability Services Act 1993
- Electoral Act 1907
- Equal Opportunity Act 1984
- Financial Management Act 2006
- Freedom of Information Act 1992
- Industrial Relations Act 1979
- Integrity (Lobbyists) Act 2016
- Interpretation Act 1984
- Legal Deposit Act 2012
- Legal Deposit Regulations 2013
- Minimum Conditions of Employment Act 1993
- Parliamentary Commissioner Act 1971
- Procurement Act 2020
- Public and Bank Holidays Act 1972
- Public Health Act 2016
- Public Interest Disclosure Act 2003
- Public Sector Management Act 1994
- Salaries and Allowances Act 1975
- School Education Act 1999
- State Records Act 2000
- State Superannuation Act 2000
- Statutory Corporations (Liability of Directors) Act 1996
- Vocational Education and Training Act 1996
- Workers' Compensation and Injury Management Act 2023
- Work Health and Safety Act 2020
- Working with Children (Criminal Record Checking) Act 2004
- Workforce Reform Act 2014

Commonwealth Legislation

- A New Tax System (Goods and Services Tax) Act 1999
- Archives Act 1983
- Competition and Consumer Act 2010
- Copyright Act 1968
- Corporations Act 2001
- Disability Discrimination Act 1992
- Education Services for Overseas Students Act 2000
- Electronic Transactions Act 1999
- Fair Work Act 2009
- Fringe Benefits Tax Act 1986
- Income Tax Assessment Act 1997
- National Vocational Education and Training Regulator Act 2011
- Privacy Act 1988
- Racial Discrimination Act 1975
- Sex Discrimination Act 1984
- Spam Act 2003
- Standards for Registered Training Organisations (RTOs) 2015
- Statutory Corporations (Liability of Directors) Act 1996
- Student Identifiers Act 2014
- Tertiary Education Quality and Standards Agency Act 2011
- VET Student Loans Act 2016

Performance Management Framework

State Government Goals for TAFE Colleges

Government Goal: Delivering strong financial and economic management: Diversifying our economy and making more things in WA

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

Changes to Outcome-Based Management Framework

There were no material changes to NR TAFE's Outcome Based Management Framework in 2025, aside from an adjustment to the Government Goal.

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 (DTWD). NR TAFE reports to DTWD on outcomes under that agreement.



Agency Performance

Report on the Operations

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

Indicators	2025 Target	2025 Actual	Variation
Student Satisfaction Overall Student Satisfaction	90.0%	90.7%	0.7%

Source: WA Student Satisfaction Survey 2025

Comment: NR TAFE exceeded the State average of 85% by 5.7%.

Graduate Achievement Rate Achieved main reason for doing course	89.0%	89.0%	0.0%
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Source: NCVER Student Outcomes Survey 2025 – North Regional TAFE

Comment: NR TAFE exceeded the State TAFE average of 85% by 4%.

Graduate Destination Rate Employed	85.0%	81.4%	-3.6%
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Source: NCVER Student Outcomes Survey 2025 – North Regional TAFE

Comment: Although NR TAFE's 2025 Graduate Destination rate was somewhat lower than the NR TAFE target, the rate increased by more than 10% compared with the prior year. It is also notable that NR TAFE's 2025 Graduate Destination rate was almost 8% higher the state and national averages for TAFE Colleges, which both declined slightly between 2024 and 2025.

Training outcomes	2025 Target	2025 Actual	% Achieved
Achievement of Profile Delivery -Profile achieved SCH	1,024,300	907,565	88.6%

Source: Original 2025 NR TAFE Delivery and Performance Agreement for target SCH, and internal Management Information System for Actual SCH.

Comment: Actual SCH for 2025 is not comparable to prior years due to training delivery of student study support skills no longer being counted as SCH from 2025, following introduction of Skills for Study in place of the prior USIQ and CAVSS delivery which generated SCH.

Financial efficiency indicator	2025 Target	2025 Actual	Variation
Delivery costs per curriculum hour	\$78.57	\$86.55	\$7.98

Source: Statement of comprehensive income

Comment: The increase in 2025 Actual Cost per SCH was largely due to the lower-than-expected actual achievement against profile delivery targets.

Benchmarks for Training in Priority Areas

Training Priority	Category Target (SCH)	Sub-category Target (SCH)	Actual (SCH)	% of Target
Employment Based Training (EBT) Total	228,100		177,173	77.7%
Apprenticeship		168,600	139,493	82.7%
Traineeship		59,500	37,680	63.3%
Priority Institution-based Training	586,130		505,631	86.3%
Pre-apprenticeship		8,200	11,450	139.6%
Fee Free Training		213,850	217,958	101.9%
Targeted Fee Relief (TFR)		312,740	219,627	70.2%
Priority Industry Qualifications		51,340	56,596	110.2%
General Institution-based Training	210,070		224,761	107.0%
General Industry Training		148,600	196,577	132.3%
Foundation Skills and General Education		61,470	27,184	44.2%
TOTAL	1,024,300		907,565	88.6%

Benchmarks for Training in Priority Areas	Benchmark	Actual	% of Benchmark
Age 15-24	468,615	444,864	94.9%
VET Delivered to Secondary Students (VETDSS)	180,000	146,565	81.4%
Qualification Completions:			
Certificate III and above	460	471	102.4%
Aboriginal and Torres Strait Islanders Certificate II and above	219	218	99.5%
Students with Disability Certificate II and above	44	45	102.2%

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	% Variation from Benchmark
Aboriginal Question	90%	94.5%	4.5%
Disability Question	90%	88.7%	-1.3%

Other Performance Highlights

Revised 2025 Standards for Registered Training Organisations (RTOs)

On 1 January 2026, the 2025 Standards for RTOs (2025 Standards) formally came into effect in Western Australia for TAC regulated RTOs. A Project Plan was developed in 2024 that included four phases; discovery, design, implementation and review. The Project was undertaken during 2025 to align our operations, processes and practices with the 2025 Standards.

A Working Group representing academic and support staff was formed to analyse, review, develop and update relevant NR TAFE policies, procedures, forms and templates. Key changes were communicated throughout 2025 to staff through briefings, meetings and presentations. Quality reviews will be conducted in Semester 1 2026 to ensure the new and revised processes have been successfully implemented.

NR TAFE advanced its transition to the 2025 Standards through a coordinated, College wide implementation program led by the Academic Board. A cross campus working group supported this work by reviewing quality systems, updating governance and policy frameworks, and preparing staff for the new regulatory requirements. Throughout 2025, the College strengthened its readiness through targeted professional development and participation in sector wide initiatives, including a TAC pilot audit, positioning NR TAFE for successful compliance under the revised Standards and future accreditation processes.

Academic Professional Development

In 2025, several initiatives were implemented to strengthen academic quality and compliance, enhancing the capability of lecturers and supporting training leadership and management teams to deliver high quality training. Throughout 2025, NR

TAFE delivered a comprehensive suite of professional development initiatives to strengthen teaching quality, digital capability and academic leadership across the College.

The Lecturer Connect Series provided fortnightly sessions focused initially on teaching quality, compliance and digital systems, before shifting to digital pedagogy, updated regulatory standards and improved administrative practice later in the year.

The Bite Size PD program supported operational effectiveness through short, targeted sessions covering systems training, student engagement, WHS requirements, digital tools, pedagogical skills and key administrative processes.

A year-long Community of Practice for Lecturers working under direction supported new lecturers through a structured program aimed at building foundational capability, confidence and understanding of the VET sector.

Monthly Academic Leadership sessions strengthened capability among current and aspiring academic leaders, with a focus on mentoring, compliance, quality assurance, reporting systems and assessment practices.

Participants in the Tertiary Teaching Qualification Program engaged in a monthly Community of Practice providing reflective, peer-supported learning to complement their university studies.

Through the College Lecturer Industry Placement (CLIP) Program, ten lecturers completed eleven industry placements across seven sectors, ensuring ongoing industry currency and contemporary knowledge in training delivery.

Organisational Development

Across 2025, the College strengthened workforce capability, leadership development and staff wellbeing through a range of professional learning initiatives. Staff participated in programs focused on leadership, trauma-informed practice, resilience and misconduct prevention, alongside active engagement in the Propel Leadership Program to support diverse leadership pathways.

The College also continued its implementation of the Building Leadership Impact framework, further embedding consistent leadership behaviours and performance expectations across teams.

In addition, NR TAFE actively participated in the Skills for Study preparatory activities, meeting all required deadlines and ensuring the College is well positioned to implement the initiative in 2026.

Industry and Stakeholder Engagement

Planning for the establishment of Industry Advisory Groups (IAGs) was completed in 2025 to ensure that the current and future needs of industries in our regions are well understood, and that our training and assessment strategies are responsive and relevant to current industry practices and performance expectations.

Nine IAGs established in 2025 were being strengthened to become prime sources of advice to inform College planning and training:

1. Community Services, Health, and Sport and Recreation
2. Electrical and Clean Energy

3. Hospitality & Commercial Cookery
4. Tourism, Creative Arts, Conservation, Agriculture & Eco System Management
5. Maritime
6. Mining, Construction & Engineering
7. Business & Information Technology
8. Automotive & Transport
9. Education, Early Childhood & Access

The IAGs significantly enhanced College understanding of emerging industry trends, particularly within the clean energy sector. Industry Training Councils (ITCs) actively participated on the IAGs, providing valuable insights into key state priorities during these meetings. Horizon Power contributed by sharing perspectives on future developments and programs. Additionally, many attendees invited their industry partners to join, underscoring the importance and value they place on these engagements.

The Strategic Partnerships and Business Development Committee (SPBDC) was also established as one of the College's primary internal advisory committees established by Corporate Executive to drive forward NR TAFE's growth through identification of unique partnership and local business development opportunities.

NR TAFE engaged regularly with the eight WA ITCs who play a vital leadership role in WA's workforce planning and development. In addition, we attended local forums, regional coordinating committees and worked with peak bodies including Chamber of Commerce and Industry WA, Chamber of Minerals and Energy WA, WA Country Health Service and Development Commissions.

Aboriginal and Torres Strait Islander Students

NR TAFE maintained strong engagement with Aboriginal and Torres Strait Islander learners throughout 2025, with participation in Profile delivery remaining steady at 40%. Although percentage growth was not achieved, overall Aboriginal enrolments increased from 2,347 in 2024 to 2,551 in 2025, reflecting continued uptake across a range of qualifications and skill sets.

- **Targeted student support:** Aboriginal Training Services (ATS) provided wrap-around support to 53% of Aboriginal learners who identified barriers to training participation or completion, demonstrating the College's ongoing commitment to culturally responsive services and equitable access.
- **Regional training delivery:** Delivery of SCH continued to increase across smaller regional campuses including Minurmarghali Mia, Roebourne, Fitzroy Crossing and Derby, with further place-based engagement planned in 2026 for communities such as Halls Creek and Newman.

- **Aboriginal-focused programs:** The College delivered 104 programs for Aboriginal students or co-designed with substantial input from ATS. In-class cultural and learning support was provided across more than 180 training deliveries, focusing on programs with high Aboriginal participation or those requiring culturally tailored support.

ATS collaborated with more than 160 stakeholders across the Kimberley and Pilbara, supporting community-led training pathways, program co-design and strengthened local partnerships. Engagement included work across the following communities:

Kimberley

Beagle Bay, Lombadina, Djarindjin, One Arm Point, Bidyadanga, Mowanjum, Pandanus Park, Looma, Noonkanbah, Jarlmadangah, Kalumburu, Halls Creek, Warmun, Wugguban, Doon Doon, Wyndham.

Pilbara

Jigalong, Punmu, Roebourne, Ngurrawaana, Tom Price, Paraburdoo, Marble Bar.



Infrastructure and Equipment

In 2025, NR TAFE continued to strengthen its regional training footprint through targeted infrastructure investments designed to modernise facilities, enhance the student experience and ensure campuses across northern Western Australia remain contemporary, safe and aligned with industry expectations. The works delivered during the reporting period reflect the College's commitment to providing high-quality learning environments in some of the State's most remote communities.

Upgrades and infrastructure investment:

- New Aboriginal Training Services Support Centre, Student Hub and office facilities completed at the Karratha campus, providing modern, flexible spaces equipped with contemporary technology.
- Extensive upgrades delivered at the Halls Creek campus, including administration refurbishment, classroom improvements, full furniture replacement and new campus and accommodation fencing to enhance safety and usability.
- Ablution refurbishments undertaken across Roebourne, Pundulmurra, Broome and Kununurra campuses to modernise facilities and improve accessibility.
- Replacement of the Broome campus fire pump to ensure continued compliance with emergency and safety standards.

- Refurbishment of lecturer offices and the Hair and Beauty training area at the Broome campus to enhance staff workplaces and training environments.
- Security enhancements completed through alarm system upgrades at high-risk campuses to strengthen asset protection and community safety.

New Equipment:

During the reporting period, NR TAFE continued to strengthen its training capability through targeted investment in contemporary equipment across key trade areas. These upgrades were designed to enhance the quality of practical delivery, support growing enrolments and ensure training environments reflect current industry standards.

- **Carpentry Training:** New workbenches, scaffolding and a range of specialist tools were procured to strengthen practical training capacity. This investment has supported increased student intake and expanded delivery in the region.
- **Automotive Training:** Six heavy vehicle hoist sets, along with wheel adapters and heavy vehicle stands, were acquired to bolster the delivery of heavy automotive training. These additions have improved the capability and safety of training environments in the Pilbara.



Jobs and Skills Centres

Jobs and Skills Centres (JSCs) continued to operate across NR TAFE's four main campuses, providing free, one-stop services offering career guidance, training advice and employment support. Throughout the reporting period, NR TAFE staff worked closely with partner organisations to deliver coordinated services across the region.

Jobs and Skills Centre Locations and partners:

Broome

Delivered by Busy At Work in partnership with NR TAFE staff providing Aboriginal Support Services.

Kununurra

Delivered by Wunan Aboriginal Corporation.

South Hedland (Pundulmurra Campus)

Delivered by Bloodwood Tree Association.

Karratha

Delivered by Empowering People in Communities (EPIC).

Through extensive outreach and strong engagement with employers, schools and jobseekers, the Broome JSC delivered significant outcomes during the year. The team exceeded its 2024-25 contractual Key Performance Indicator (KPI) target of 1,380 total client contacts, with early indicators showing it is on track to again surpass performance targets in 2025-26.

NR TAFE also strengthened its relationships with local stakeholders and jobseekers by working collaboratively with JSC partners to promote Western Australian Government initiatives, including:

- Fee free training opportunities
- Targeted scholarship programs

These efforts contributed to increased community awareness and participation in training and employment pathways.

To further strengthen alignment between JSCs and NR TAFE programs, enhanced integration initiatives commenced in 2025. This work is being supported through the establishment of:

- A new Manager, Jobs and Skills Centres, and
- Strengthened coordination with the Career Taster Program and Vocational Education and Training Delivered to Secondary Students (VETDSS).

These developments aim to provide a more seamless, connected experience for students, jobseekers and employers, while supporting the achievement of NR TAFE's strategic objectives.



Supporting Clean Energy and the Net Zero Transformation

In line with Government clean energy objectives, the Made in WA Plan, Diversify WA and the State Training Plan, NR TAFE is expanding training that addresses industry skill and workforce development needs underpinning Clean Energy targets.

Clean Energy Training

NR TAFE's primary role in clean energy training is increased delivery of electrical pathway programs from career tasters, through pre-apprenticeships to apprenticeship training, and upskilling existing workers. Additionally, to respond to projected industry needs for an additional 10,000 electrical workers by 2030 the College has a major role to play in promoting electrical training and career pathways to under-represented groups including women, school leavers, mature aged jobseekers, and the under-employed.

Electrotechnology (Career Start) pre-apprenticeships are currently delivered at Karratha and Pundulmurra campuses. Apprenticeship training in Electrotechnology Electrician is anticipated to increase by around 15% in 2026. Early planning in 2025 was undertaken to extend electrotechnology delivery to the Kimberley in 2026 and 2027, commencing with pre-apprenticeships and in time apprenticeships. Initially the College plans for Kununurra and Broome to host pre-apprentices and school-based apprentices, which will require infrastructure and equipment upgrades at these campuses.

In 2024, NR TAFE successfully delivered three Capstone groups, and this momentum grew in 2025 with five groups of electrical apprentices completing their training.

In addition to electrical pre-apprenticeships and apprenticeship training, delivery of targeted skill sets is expected to be a focus. Scoping was completed in 2025, ready for delivery in 2026, utilising the state-of-the-art Hydrogen Hub training facility established at Karratha Campus comprised of Heliocentris

equipment and solar panels for the Basic Hydrogen Safety skill set - suitable for anyone working with or interested in working with hydrogen, and covers complying with and applying safety regulations, practices, and procedures.

In response to the increasing take-up of electric and hybrid vehicles, NR TAFE purchased electric vehicles to enhance contemporary automotive training at Broome, Minurmarghali Mia and Pundulmurra Campuses.

Clean Energy Collaboration and Engagement

In 2025 NR TAFE's Clean Energy Working Group commenced development of a Clean Energy Project Strategy, aiming to synthesise input from the many stakeholders to determine training requirements across the College's wide regional scope, including:

- qualifications and skill sets needed
- infrastructure and equipment requirements to deliver training
- stakeholder relationships and ongoing responsiveness
- recruitment of staff to deliver increased or new training
- delivering outcomes, project management and regular reporting.

Key stakeholders that the College engaged with include:

- Clean Energy Skills National Centre of Excellence (CESNCE) - NR TAFE participated in workshops and webinars to provide valuable data for the establishment of the CESNCE and actively participates in the CESNCE TAFE Collaboration group meetings.
- Pilbara Clean Energy Training and Research Institute (CETRI) - CETRI is a multi-user training facility and will

focus on skills, training and research development for clean energy industries in the region and is part of the \$140 million Pilbara Hydrogen Hub co-funded by the State Government and Commonwealth. NR TAFE consulted with

engineering company Aurecon Group Pty on the project and its modelling, while working closely with DTWD and the CESNCE to ensure we are positioned for continued collaboration to meet regional industry and community needs.

Construction and Manufacturing Training

Building and Construction Training

The Building and Construction industry remains a key priority for the State Government, with the Pilbara and Kimberley regions preparing for significant growth in construction activity to meet increasing housing demand.

NR TAFE delivered a range of pathway programs to support this growth, including the Construction Training Fund Try a Trade program, Work Safety in Construction skill sets, White Card training, and Certificate II in Construction Pathways. From Term 4 2025, the College expanded its offerings to include the Certificate II in Building and Construction (Pathway Trades) for both school based pre apprentices and general training cohorts.

Training delivery at the Minurmarghali Mia Campus was expanded to meet rising demand from VETDSS, pre apprenticeship, and apprenticeship students in the Roebourne area. An existing building materials shed was upgraded to support the continuation of the mini house building program, providing students with valuable hands on learning experiences. Planning is also underway for further expansion of storage facilities at the campus to accommodate future training growth.

Manufacturing - Fabrication and Mechanical Engineering Training

In alignment with the WA Government's Made in WA plan, NR TAFE undertook significant planning in 2025 to reinvigorate

Engineering Fabrication training across the Kimberley region from 2026. This strategic expansion is designed to strengthen local industry capability, create employment pathways, and enhance long term regional economic resilience.

Key components of the planned Kimberley Manufacturing training initiative include:

- **VETDSS Delivery:** Planning commenced in 2025 to introduce Engineering-Fabrication training for VETDSS students in Broome, Derby, and Kununurra. This initiative will provide early access to vocational pathways and support the development of local talent.
- **Certificate III in Engineering-Fabrication:** Throughout 2025, NR TAFE completed scoping and resource investment to enable full qualification delivery in Broome and Kununurra from 2026. This expansion responds to workforce demand and supports improved employment outcomes across key Kimberley locations.

In the Pilbara region, NR TAFE continued to deliver well established Certificate III Engineering training for Fabrication Trades, Mechanical Trades, pathway programs, and pre apprenticeships. These programs remained responsive to industry needs, with a notable increase in female participation in non traditional trade areas.

Transport

NR TAFE continued to support the Transport sector through the delivery of a broad range of automotive and transport related qualifications, including:

- Certificate I in Automotive Vocational Preparation
- Certificate II in Automotive Servicing Technology
- Certificate II in Automotive Vocational Preparation
- Certificate II in Automotive Tyre Servicing Technology
- Certificate III in Light Vehicle Mechanical Technology
- Certificate III in Heavy Commercial Vehicle Mechanical Technology.

The Automotive and Transport Industry Advisory Group (IAG), established in 2025, continued to grow in membership and engagement. Through this forum, NR TAFE strengthened industry collaboration and acknowledged the increasing demand for the Certificate III in Mobile Plant Technology.

To maintain industry relevance, NR TAFE staff engaged in the CLIP process, partnering with local businesses to refresh and enhance their technical skills, gain exposure to new technologies, and remain aligned with contemporary industry practices.

In addition to automotive qualifications, NR TAFE delivered a suite of complementary programs supporting the broader transport industry, including:

- Engineering Mechanical Trade and Fabrication Trade training
- Logistics and Warehousing training, including Certificate II and III in Supply Chain Operations and skill sets in Load and Unload Cargo or Plant, Dangerous Goods Awareness, Forklift Operations, and Manual Handling
- Civil Construction training, supporting road infrastructure development and maintenance
- Maritime training, including qualifications and skill sets for marine engine drivers, coxswains, marine radio operators, and other maritime transport roles

NR TAFE also continued to build transport workforce capability through logistics training, forklift operations, 4WD training, Heavy Vehicle Driving Operations (HVDO) skill sets, and practical driving assessments. Planning and equipment procurement undertaken in 2025 will enable an expansion of heavy vehicle driver training in 2026, from heavy rigid to heavy combination and multicomination licensing, alongside increased HVDO delivery across multiple campuses in the Pilbara and Kimberley, combination licensing, alongside increased HVDO delivery across multiple campuses in the Pilbara and Kimberley.



Other Training Delivery Highlights

Health Training Pathways

In 2025, the College built momentum in its health training capability in line with the 'Health Training Strategy for 2025 and Beyond', creating clear vocational pathways for secondary students, adult learners, and existing health care workers, allowing them to enter and progress through qualifications, as well as providing for targeted upskilling of existing health care workers. The strategy outlines several qualifications and skill sets planned for delivery over coming years, with scoping of several completed or commenced in 2025.

In 2025 health program key achievements include:

- Diploma of Nursing – continuation of this blended delivery program based at our Pundulmurra Campus state-of-the-art simulation training facility, with two new intakes in 2025 and planning for growth in 2026
- Certificate IV in Preparation for Health and Nursing Studies – an important pathway program for entry into Diploma of Nursing or higher education nursing programs, commenced delivery for the first time during 2025 across multiple campuses, for school students as well as the general public. In 2025 the course

was delivered for 15 VETDSS students at our Karratha campus and 7 other students at Karratha, Kununurra and Pundulmurra campuses. Planning was also completed to extend the course in 2026 via blended delivery offerings at all four main campuses including Broome.

- Certificate III Health Services Assistance – this qualification was added to NR TAFE's Scope of registration in 2025, establishing the foundations for delivery in 2026 to meet growing industry demand.
- Renal Dialysis Simulation Ward – The project commenced in 2025, supported by a \$1.1 million TAFE Technology Fund grant. The initiative aims to address critical skill shortages in renal care across the Pilbara and Kimberley by providing training in a contemporary, simulated dialysis environment. The project is designed to contribute to Closing the Gap outcomes by improving access to essential health services for Aboriginal communities and creating increased employment pathways within the health sector. Throughout 2025, industry consultations informed the procurement of industry standard equipment and guided the selection of units of competency required to upskill nursing and support staff in renal dialysis.



Ranger Training

Ranger training across the Kimberley and Pilbara delivered strong results this year, with growing participation, new skill sets, and several standout achievements across land and sea management. Training continued in partnership with the Kimberley Land Council and the WA Parks and Wildlife Service, with over 55 students successfully completing qualifications and skill sets in Conservation and Ecosystem Management, Maritime, and Tourism.

Programs spanned from Certificate II to Certificate IV levels, supported by high demand Fire Training and the successful introduction of Drone Training. NR TAFE lecturers remained a key strength, contributing to high engagement from ranger groups.

Significant achievements included Yawuru Rangers expanding groundwater monitoring capability, Karajarri Rangers contributing to live groundwater monitoring and the La Grange Basin investigation, and Nyamal Rangers completing baseline ecological

studies on the Coongan and Oakover Rivers and presenting their findings at the 2025 Biodiversity Conference. Murujuga Rangers also advanced water monitoring to support long term climate impact assessments.

Maritime training also saw strong engagement, with an estimated 20–25 rangers completing Vessel Operations, Shipboard Safety, and Marine Radio training. Participation across wildfire response, machinery operation, seed collection, WHS, and Coxswain qualifications further strengthened ranger capability across the region.

Overall, 2025 showcased meaningful growth in skills, confidence, and practical on Country impact, strengthening ranger leadership in environmental and cultural stewardship across the region.

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Young and Deadly Futures (YADF) Program

In 2025 NR TAFE continued our highly successful YADF program funded by the Department of Justice across the Kimberley to provide alternative education pathways for disengaged young people aged between 14 years 9 months and 18 years old.

The program engages with local communities to co-design customised programs that incorporate locally meaningful learning activities to engage, inspire and build confidence in young people and promote their wellbeing. This place-based approach ensures the development of social confidence, re-engagement in learning and life skills through inclusion of experiential culturally based local community engagement activities such as field excursions. The YADF program has demonstrated a strong success rate in diverting Aboriginal youth from transitioning into the adult justice and corrections system, reflecting the effectiveness of culturally responsive support and early intervention strategies.

In 2025 NR TAFE supported 52 young people from the Kimberley in the YADF 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.

Yawuru Warrmijala Murrgurlyai (Rise Up To Work) Program

NR TAFE continued its strong partnership with Nyamba Buru Yawuru (NBY) through the Yawuru Warrmijala Murrgurlyai program, a targeted training and employment initiative designed to support local Aboriginal employment pathways. In 2025, the program delivered a successful on-country Agriculture Pre-employment program at Gumaranganyjal, Roebuck Plains Station. This initiative included delivery of the Certificate II in Rural Operations, co-designed and delivered in collaboration with NBY. All 11 participants who completed the program were offered employment within the agriculture industry in and around the West Kimberley, demonstrating the program's effectiveness in creating real employment outcomes and supporting regional workforce development.





Significant Issues Impacting NR TAFE

Current and Emerging Issues and Trends

NR TAFE continued to operate in a challenging labour market throughout 2025, with strong employment levels and ongoing worker shortages across the North West affecting the College's ability to attract and retain the right staff at the right time. This particularly impacted delivery areas experiencing significant skills shortages and competition from the resource sector, including Engineering, Electrical, High-Risk Skills, Automotive, Health and Nursing, Access and Equity programs, and roles in regional locations such as Kununurra and Pundulmurra. The WA Government's Temporary Regional Incentive for lecturers assisted with retention, complemented by targeted talent acquisition strategies in high-priority areas such as electrical.

Persistent shortages in regional housing, especially in Kununurra, further constrained workforce attraction and retention. In response, NR TAFE strengthened its monitoring and planning for Government Regional Officers Housing (GROH) housing, alongside active advocacy for State level measures to support workforce needs.

Economic and Social Trends

Western Australia is experiencing significant economic activity - particularly in resources, construction, and community services, which is driving demand for vocational training. In terms of the impact on NR TAFE, it increases the pressure to deliver job-ready graduates, the need for rapid training pathways aligned with industry shortages and higher demand in trades, health and community services. NR TAFE actively promotes subsidised courses

to increase participation in priority areas and meet workforce needs. We promote targeted equity initiatives, such as the Women in Trades scholarships. NR TAFE operates multiple campuses across the north-west, enabling localised delivery. We promote accessibility, community connection, and support for under-represented groups. Our training is culturally responsive, especially for Aboriginal communities, and we offer wrap-around student support services.

Expectations from industry and communities that training facilities, equipment and staff capabilities remain aligned with rapidly advancing technologies and workplace practices. NR TAFE addressed these pressures through proactive industry engagement, lecturer industry placements, strategic planning for equipment investment, robust staff professional development, and strong collaboration with four other TAFE WA colleges and DTWD.

There is increasing importance in robust information architecture, modern cyber secure systems and online learner capability. Increasing use of Artificial Intelligence (AI) by students, staff and industry also presented both opportunities and challenges, which the College is responding to through planned professional development, frameworks and policy measures to support safe, ethical and effective use.



Disclosures and Legal Compliance

Ministerial Directions

Treasurer’s Instruction 8 (3.1) requires NR TAFE to disclose details of any Ministerial directions 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 2025.

Other Financial Disclosures

Pricing Policies of Services Provided

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

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

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

Major Capital Projects

NR TAFE’s major capital works projects are funded by the Department of Training and Workforce Development (DTWD).

Capital projects completed:

Program Project Details	Date Completed	\$ Total cost of project	Project Estimate	Significant cost variation comment
New Buildings - Completed				
Karratha Campus - Block 1100 Cafeteria & Student Hub Refurbishment (Stage 2)	October 2025	1,851,039	2,307,115	N/A

During 2025, the Karratha Campus completed the refurbishment of the Block 1100 Cafeteria and Student Hub, with an estimated project cost of \$2.3 million. The upgrade included improvements to the internal spaces and furniture, along with enhancements to the external courtyard. The outdoor area now features fixed seating, a BBQ facility, and shaded spaces designed to support student use and comfort.

Capital projects incomplete:

There were no major incomplete capital works projects underway during 2025.

Employment and Industrial Relations

Staff Profile

NR TAFE employs a diverse range of staff in lecturing, administration and support roles to deliver a wide range of vocational education and training programs for local employers and the community across a vast geographical area. The composition of the workforce in 2025 was as follows:

FTE and Headcount – Quarter September 2025		
FTE	Average FTE	Head Count
284.05	283.62	303

Note: FTE and Headcount are a snapshot of employees as at the last pay period of the quarter, and includes all permanent, fixed term and paid casual employees during that pay period. The September Quarter is presented as most indicative of the workforce for the year, in preference to start or end of year numbers, due to patterns of employment where staff turnover is more evident at the end of each academic year.

	Appointment Type	FTE 2023	FTE 2024	FTE 2025
Lecturing Staff	Permanent	135.53	124.02	130.18
	Fixed Term Contract	4	7	5
	Casual	3.62	4.52	1.45
	LECTURING TOTAL	143.15	135.54	136.63
Non-lecturing Staff	Permanent	143.95	139.11	117.99
	Fixed Term Contract	22.16	29.05	25.66
	Casual	2.89	5.73	3.77
	NON-LECTURING TOTAL	169	173.89	147.42
	GRAND TOTAL	312.15	309.43	284.05

Note: Taken from data assembled for HR MOIR September Quarterly FTE reports.

Employee Base Work Location	FTE	Head Count
Broome campus	115.31	124
Karratha campus	86.56	95
Kununurra campus	25.80	26
Pundulmurra campus (South Hedland)	51.98	53
Other campus (Derby or Fitzroy Crossing)	4.40	5

Diversity and Inclusion

Indicator	2023 Result	2024 Result**	2025 Target *	2025 Result**
Women in the Senior Executive Service	100.0%	100.0%	50.0%	100%
Aboriginal and Torres Strait Islander people	13.8%	13.4%	3.7%	16.7%
Culturally and linguistically diverse people	8.6%	15.7%	15.5%	16.2%
People with disability	2.6%	2.8%	5.0%	3.2%
Youth	4.0%	5.1%	5.8%	4.4%

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

**Results taken from the HR System as at 31/12/2025.

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.

No employee disputes were escalated to the WA Industrial Relations Commission.

Governance Disclosures

Declaration of Interests

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

Public Liability Insurance

NR TAFE has paid \$19,707 (including GST) for the period 1 January to 31 December 2025 for Directors' and Officers' Liability Insurance to indemnify any Director (as defined in Part 3 of the Statutory Corporations (Liability of Directors Act 1996) against a liability incurred under Sections 13 or 14 of the Statutory Corporations (Liability of Directors) Act 1996.

Board and Committee Remuneration

The individual cost of remunerating Governing Council members for NR TAFE was as follows:

Position	Name	Type of remuneration	2025 Period of Membership	Gross/ actual remuneration 2025
Chair, Perth	Elizabeth Carr AM	Annual	12 months	\$29,125
Deputy Chair, Broome	Julia McIntyre	Sessional	12 months	\$4,559
Member, Broome	Joseph Grande	Sessional	12 months	\$2,965
Member, Newman	Barbara O'Driscoll	Sessional	6 months	\$2,505
Member, Broome	Ellen C Smith	Sessional	6 months	\$2,998
Member, Kununurra	Shirleyann (Shay) Wilson	Sessional	12 months	\$492
Member, Port Hedland	Henry Lockyer	Sessional	12 months	\$3,000
Member, Karratha	Yu-Ting (Karen) Huang	Ineligible	12 months	NIL
Member, Port Hedland	Sharyn Morrow	Ineligible	12 months	NIL
Member, Carnarvon	Amanda Dexter	Ineligible	5 months	NIL
Member, Karratha	Alyce Cockram	Sessional	5 months	\$2,246
Ex-officio Member (Managing Director)	Paula Dewhurst	Salaried	12 months	N/A

Public Interest Disclosures

The Public Interest Disclosure Act 2003 enables individuals to report wrongdoing in public authorities while providing legal protection for those who make disclosures. In accordance with the Act, NR TAFE has two dedicated Public Interest Disclosure Officers.

No Public Interest Disclosures were received during 2025.

Other Legal Requirements

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 8(3.2) '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 2025

Details of Transactions for Private use of corporate card during 1 January to 31 December 2025	
a. The number of instances the WA Government Purchasing Card has been used for a personal purpose;	15
b. The aggregate amount of personal use expenditure for the reporting period;	\$841.02
c. The aggregate amount of personal use expenditure settled by the due date (5 working days);	\$681.02
d. The aggregate amount of personal use expenditure settled after the period (5 working days);	\$160.00
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 Expenditure

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

Total expenditure for 2025 was **\$42,882.52** with expenditure incurred in the following areas:

Class of organisation	Organisation	Amount ex GST	Total
Advertising	Karratha Signs	\$740	\$22,672.87
	Printing Ideas	\$435	
	Carat	\$2,660	
	Creative Canary	\$1,000	
	Impact Digi	\$5,583.99	
	Of Note Design	\$2,170	
	Karratha CAD Centre	\$327.27	
	Broome Chamber of Commerce and Industry	\$1520	
	Cygnets West	\$290	
	Kimberley Kolors	\$640	
	Miscellaneous	\$4,931.55	
	Public Sector Commission	\$2090.86	
	Joblink Midwest	\$284.20	
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	Seek	\$19,791	\$20,209.65
	Initiative Media	\$418.65	
TOTAL			\$42,882.52

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 comprised of 28 tasks to be implemented over five years, and focused 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 in supporting people with disability during 2025 include:

- 396 students (6.7%) identified with having disability and/or varying ability. This is a significant increase from previous years where there were 332 students (5.9%) in 2024 and 288 students (5.2%) in 2023.
- Of those 396 students, 34 were provided with specialised support by the AccessAbility team, while others were supported by the Aboriginal Training Services team and/or by lecturing staff who provided additional academic assistance to those with specialised needs
- A small team of staff from the AccessAbility team and the Jobs and Skills centre travelled to Derby and hosted an informational stall at the annual International Day of People with Disability event on 3 December 2025.
- To acknowledge International Day of People with Disability within the College, an information session was held for College staff to promote awareness of the day.

Compliance with public sector standards and ethical codes

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.

The following activities were undertaken in 2025 to ensure compliance with public sector standards and ethical codes:

- The College’s Integrity Framework was strengthened and updated in line with the Public Sector Commission’s requirements and in line with the WA Government’s Integrity Strategy, including the updated Commissioner’s Instruction 40. The Code of Conduct outlines the principles that guide the work and behaviour of all NR TAFE employees.
- The College’s customised online Conduct and Integrity training module continued to be a requirement for all staff to complete.
- The whole of TAFE sector Sexual

Misconduct Policy was implemented to ensure an environment free from sexual misconduct.

- The College’s Fraud and Corruption Prevention Policy, which outlines the responsibilities of leaders, supervisors and staff in preventing fraud and corruption, continued to be implemented with numerous staff undertaking training offered by the Public Sector Commission.
- Human Resources (HR) policies and procedures were reviewed and updated to strengthen their alignment with the Integrity Framework.

As of 31 December 2025, 75.44% of staff had completed the Conduct and Integrity training module.

In accordance with Section 31 (1) of the Public Sector Management Act 1994, NR TAFE provides the following statistics regarding compliance with public sector standards, codes of ethics and the NR TAFE code of conduct:

Number of breaches of standard claims upheld by	Upheld Breaches
The Public Sector Commission	2
The Public Sector Code of Ethics	0
NR TAFE’s code of conduct	4

During 2025, there was a total of five disciplinary matters recorded of which one was carried over from 2024 and finalised in 2025. Four of the five processes were substantiated of which two were reported to the Public Sector Commission.

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 that 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 and is reviewed every 5 years.

During 2025, NR TAFE used the Electronic Document and Records Management System (EDRMS), Content Manager, as its official recordkeeping platform. The system is hosted and managed by DTWD. The College uses Microsoft SharePoint for working documents with the project to deploy the SharePoint Integration module for Content Manager continuing in 2025.

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.

The Sector Record Awareness Training (RAT) modules are 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. Content Manager training is conducted on a one-to-one basis via Microsoft Teams and incorporates the practical aspects of capturing business records to maintain compliant recordkeeping practice. The recordkeeping training program is reviewed to ensure it remains efficient and effective.

Freedom of Information

During 2025 NR TAFE received one formal Freedom of Information application made valid on 30 May 2025 and completed on 12 June 2025.

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.

NR TAFE remains committed to fostering an inclusive, welcoming environment where every student and staff member feels valued and supported. Throughout the year, we proudly celebrated key events that highlighted the rich diversity within our community, including Harmony Day, Wear it Purple Day, R U OK? Day, International Day of People with Disability, and NAIDOC week. These celebrations provide meaningful opportunities to acknowledge cultural diversity, support LGBTQIA+ inclusion, promote mental health awareness and honour these histories, cultures and achievements of Aboriginal and Torres Strait Islander peoples.

NR TAFE also developed and launched its 2025-2027 Multicultural Plan.

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:

- Ensuring a safe, healthy, and injury free workplace, including the prevention of psychological and physical harm, in accordance with statutory duties to eliminate or minimise risks so far as reasonably practicable.
- Managing psychosocial hazards as a core safety obligation, including identification, assessment, control and review of risks such as workload pressures, conflict, remote work, role ambiguity, bullying, and exposure to traumatic events.
- Regularly monitoring, reviewing, and improving WHS standards, incorporating updated Codes of Practice—including psychosocial hazards, workplace behaviour, into safe systems of work.
- Ensuring compliance with all applicable legislation, regulations, and standards as a minimum benchmark, including ongoing readiness for regulatory inspections and due diligence obligations.
- Setting measurable WHS objectives and targets to drive continuous improvement in safety culture, risk management, incident prevention, and injury management performance.
- Embedding WHS into everyday work practices through proactive hazard identification, hierarchy of control based risk reduction, and structured review mechanisms.

- Communicating and consulting effectively with workers, Health & Safety Representatives, and stakeholders to ensure shared understanding of risks and controls, consistent with consultation requirements in the WHS Act.
- Investigating all incidents and near misses, identifying root causes including psychosocial contributors, and implementing measures to prevent recurrence.
- Providing adequate training, resourcing and support for staff and leaders to ensure capability and compliance.
- Maintaining a compliant and contemporary WHS Management System incorporating evolving legislative requirements and best practice standards.

2025 WHS key achievements/initiatives were:

- **Psychological Hazard Reporting Reform:** Commenced full review and redesign of the Psychological Hazard Reporting Procedure, to deliver a new online reporting framework that embeds management accountability for risk assessment, control implementation, and ongoing monitoring, supported by automated reminder notifications.
- **Hazardous Chemicals Compliance:** Continued the college wide ChemWatch project, ensuring accurate hazardous chemical manifests and compliant storage across all campuses.
- **Campus Infrastructure Enhancements:** Supported security upgrades at remote campuses in Derby and Kununurra to strengthen the safety and resilience of priority locations
- **Targeted EAP Engagement:** Coordinated and delivered tailored EAP awareness sessions for Aboriginal Training Services and the Corporate Executive to improve early intervention support and organisational wellbeing.

- **Worksite Inspection Program:** Reviewed and upgraded the Worksite Inspection Program to ensure a compliant, systematic approach that utilises a broader range of staff—not solely HSRs—to complete inspections and implement corrective actions.
- **Emergency Roles Capability:** Continued delivery and promotion of mandatory onsite training for Wardens, HSRs, and First Aid Officers to maintain compliance and emergency preparedness.
- **Emergency Management Strengthening:** Identified a need for a comprehensive and contemporary Emergency Strategy Procedure following lessons learned from Cyclone Zelia, addressing gaps in preparedness, response coordination, and business continuity.
- **Silica Risk Oversight:** Completed targeted silica risk assessments for the Arts area at Broome Campus and expanded the Air Monitoring Program using external specialists. Secured funding for an Occupational Hygienist to assess five campuses in 2026 for welding fumes, cement/pottery dust, construction particulates, and wood dust exposure.
- **Remote Travel Safety Project:** Advanced the remote travel risk mitigation project, including assessment of communication technologies such as satellite phones, EPIRBs, and vehicle telematics to strengthen worker safety and emergency communication capability.
- **PPE System Review:** Commenced a review within some worksite areas of the PPE Procedure to ensure alignment with contemporary WHS requirements and operational needs.
- **Injury Management Modernisation:** Initiated a review of the Injury Management Procedure to streamline processes and improve return to work and legislative compliance outcomes.
- **Managerial Accountability Improvements:** Implemented measures to strengthen management responsibility for hazard and incident close out, ensuring timely control implementation aligned to NR TAFE's risk rating methodology.
- **Audiometric Procedure Enhancement:** Reviewed and enhanced the Audiometric Procedure to reinforce managerial accountability for identifying high noise exposure roles and ensuring compliance with mandatory hearing assessments.
- **ELMO WHS Learning Expansion:** Promoted and maintained the WHS managed ELMO training library to ensure staff awareness of available modules. Supported managers to use the modules for onboarding, WHS & refresher training, and role specific development, strengthening legislative compliance and a culture of continuous learning.
- **Psychosocial Training for Staff:** Delivered college wide EAP psychosocial safety training to strengthen awareness and early support.
- **Psychosocial Training for Leaders:** Provided targeted manager training to build capability in identifying and managing psychosocial hazards.

Measures	Results - Base Year 2023	Results - prior year 2024	Results - Current reporting year 2025	Targets	Comments about outcome
Number of fatalities	0	0	0	0	Target Met
Incidence of work-related injury or illness	10	16	25	Reduce by 2% per year and 15% by 2033 compared with 2023	Target Not Met Increased WHS awareness in staff has led to a temporary increase in staff reporting incidents over the period.
Incidence rate of serious claims with one or more weeks' lost time	7	9	9	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target Not Met. 2025 Incidence rate of serious claims remained steady from previous year
Incidence rate of claims resulting in permanent impairment	0	3	3	Reduce by 2% per year and 15% by 2033 compared with 2023	Target not met, however claim number remained low and steady
Incidence rate of work-related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target Met
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	67%	33%	25%	No target	Overall claim numbers remained low.
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	100%	100%	50%	Greater than or equal to 70% returned to work within 26 weeks	Target not met, however strong engagement to meaningful work

Measures	Results - Base Year 2023	Results - prior year 2024	Results - Current reporting year 2025	Targets	Comments about outcome
Managers and supervisors trained in:					
1. Work health and safety as relevant to the PCBU's risk profile; and	Unavailable	Unavailable	84%	Greater than or equal to 80% of cohort trained within last two (2) years	Target met for 2025, however due to the change in reporting measures prior year results could not be provided at this time
2. Injury Management	80%	93%	82%	Greater than or equal to 80% of cohort trained within last five (5) years	Target Met
Agency has a WHS management system that has been independently assessed in last five years	Yes	Yes	Yes	Yes	Target Met

Measures	Results - Base Year 2023	Results - prior year 2024	Results - Current reporting year 2025	Targets	Comments about outcome
Consultative systems:					
Number of health and safety representatives					
1. in total;	15	15	12	No target - intended for agency trend information	
2. who have attended HSR training;	12	13	11		
3. shown as a percentage of workers;	80%	87%	92%		
4. shown as a ratio to the number of workplaces occupied by the Agency; and	2.5	2.5	2.0		
Name/s of health and safety committees and sub-committees	1. Work Health and Safety Committee 2. Health and Safety Representatives Committee				

Workers Compensation

Six approved Workers Compensation claims were recorded in 2025. 50% were considered serious, a reduction from 66% the previous year. Three were of a minor nature, with no time lost.

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

NR TAFE recognises its statutory obligations under the Work Health and Safety Act 2020 and the Asbestos National Strategic Plan 2024-2030, the third phase of Australia's long-term strategy to address asbestos-related health risks. 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.

The College continues to support DTWD in managing asbestos compliance, reporting and remediation across the State TAFE sector:

- 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 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 implemented a new multicultural plan for the period 2025 to 2027 in February 2025, 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.

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 exceeded its diversity employment target, employing 16.2% of staff from culturally and linguistically diverse backgrounds in 2025.
- Multicultural events were promoted and celebrated across the College to reinforce the importance of workplace diversity.
- A staff member from a CaLD background was promoted and selected as one of the finalists of the 2025 WA Training Awards.

Reconciliation Action Plan

NR TAFE is committed to reconciliation and how it contributes to Closing the Gap. During 2025, alongside the development of the Cultural Lens, NR TAFE and the College's Aboriginal Training Advisory Group worked together to develop a new 2026-28 Reconciliation Action Plan and is currently undergoing the RAP submission and endorsement process with Reconciliation Australia prior to adoption and full implementation in 2026.



Financial Statements and Key Performance Indicators

Independent Auditor's Report



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 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 2025, 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 TAFE for the year ended 31 December 2025 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.

Emphasis of matter – Restatement of comparative balances

I draw attention to Note 8.2 of the financial statements which states that amounts reported in the previously issued 31 December 2024 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

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.

Page 1 of 5

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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.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the TAFE. The controls exercised by the TAFE are those policies and procedures established 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 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 2025, and the controls were implemented as designed as at 31 December 2025.

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 TAFE for the year ended 31 December 2025 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 TAFE for the year ended 31 December 2025 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 2025.

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 as the 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 3 Financial Sustainability – Requirement 5: 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 3 Financial Sustainability – Requirement 5 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 2025, 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 TAFE for the year ended 31 December 2025 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
27 March 2026

Certification of Financial Statements

For the reporting period ended 31 December 2025

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 2025 and the financial position as at 31 December 2025.

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
North Regional TAFE

27 March 2026



Paula Dewhurst
Managing Director
North Regional TAFE

27 March 2026



Nathan Swindail
Director Finance (CFO)
North Regional TAFE

27 March 2026

Financial Statements

Statement of Comprehensive Income

For the year ended 31 December 2025	Notes	2025	2024 Restated*
		\$000	\$000
Cost of services			
Expenses			
Employee benefits expenses	2.1(a)	49,322	51,272
Supplies and services	2.2	14,516	14,135
Finance costs	6.4	392	353
Other expenses	2.2	5,309	5,206
Depreciation and amortisation expense	4.1.2, 4.2, 4.3.1	16,495	14,957
Total cost of services		86,034	85,923
Income			
Fee for service	3.2	1,420	1,087
Student fees and charges	3.2	1,629	1,506
Ancillary trading	3.2	37	39
Interest revenue	3.3	1,036	982
Other revenue	3.4	2,730	2,384
Total revenue		6,851	5,998
Gains			
Gain on disposal of non-current assets	3.5	-	47
Gain arising from changes in fair value - land	3.5	896	963
Gain on disposal of lease arrangements	3.5	3	8
Total gains		899	1,018
Total income other than income from State Government		7,750	7,016
Net cost of services		78,284	78,907
Income from State Government			
Grants and subsidies	3.1	72,663	67,122
Resources received	3.1	2,819	2,295
Income from other public sector entities	3.1	-	242
Total income from State Government	3.1	75,481	69,659
Surplus/(Deficit) for the period		(2,802)	(9,248)
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1, 8.2	16,614	43,559
Total other comprehensive income		16,614	43,559
Total comprehensive surplus/(deficit) for the period		13,812	34,310

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

* The 2024 reported figures have been restated as a result of prior period corrections. Refer to Note 8.2.

Statement of Financial Position

As at 31 December 2025	Notes	2025	2024 Restated*
		\$000	\$000
Assets			
Current Assets			
Cash and cash equivalents	6.1	8,525	5,457
Restricted cash and cash equivalents	6.1	8,412	7,944
Receivables	5.1	1,615	501
Other current assets	5.2	966	941
Non-current assets classified as held for distribution to owners	8.7	23,457	23,457
Total Current Assets		42,975	38,301
Non-Current Assets			
Property, plant and equipment	4.1, 8.2	267,013	254,077
Right-of-use assets	4.2	9,820	5,991
Intangible assets	4.3	39	100
Total Non-Current Assets		276,872	260,168
Total Assets		319,847	298,470
Liabilities			
Current Liabilities			
Payables	5.3, 8.2	3,890	5,317
Lease liabilities	6.2	5,666	4,342
Employee related provisions	2.1(b)	4,887	4,650
Other current liabilities	5.4	5,281	4,544
Total Current Liabilities		19,724	18,852
Non-Current Liabilities			
Lease liabilities	6.2	4,297	1,848
Employee related provisions	2.1(b)	2,883	2,811
Total Non-Current Liabilities		7,180	4,659
Total Liabilities		26,904	23,511
Net Assets		292,943	274,959
Equity			
Contributed equity		273,424	269,251
Reserves	8.2	85,844	69,230
Accumulated surplus/(deficit)		(66,325)	(63,522)
Total Equity		292,943	274,959

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

* The 2024 reported figures have been restated as a result of prior period corrections. Refer to Note 8.2.

Statement of Cash Flows

For the year ended 31 December 2025	Notes	2025	2024
		\$000	\$000
Cash flows from State Government			
Grants and subsidies from Department of Training and Workforce Development		73,253	64,423
Funds from other public sector entities		57	157
Total Net cash provided by State Government		73,310	64,580
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits expenses		(51,218)	(48,789)
Supplies and services		(11,051)	(10,707)
Finance cost		(392)	(290)
GST payments on purchases		(1,467)	(1,786)
Other payments		(5,691)	(5,235)
Receipts			
Fee for service		1,401	1,086
Student fees and charges		1,566	1,341
Ancillary trading		37	39
Interest received		1,012	996
GST receipts on sales		122	172
GST receipts from taxation authority		1,325	1,614
Other receipts		2,766	2,428
Net cash provided by/(used in) operating activities	6.1	(61,589)	(59,132)
Cash flow from investing activities			
Payments			
Purchase of non-current physical assets		(488)	(2,626)
Receipts			
Capital contribution – equity investments by DTWD		86	-
Net cash provided by/(used in) investing activities		(402)	(2,626)
Cash flow from financing activities			
Payments			
Principal elements of lease payments		(7,783)	(8,298)
Net cash provided by/(used in) financing activities		(7,783)	(8,298)
Net increase (decrease) in cash and cash equivalents		3,536	(5,475)
Cash and cash equivalents at the beginning of period		13,401	18,876
Cash and cash equivalents at the end of the period	6.1	16,937	13,401

The Statement of Cash Flows should be read in conjunction with the accompanying notes. The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

Statement of Changes in Equity

For the year ended 31 December 2025	Notes	Contributed Equity	Reserves Restated *	Accumulated Surplus/ (Deficit)	Total Equity
		\$000	\$000	\$000	\$000
Balance at 1 January 2024		224,448	25,671	(54,274)	195,846
Surplus/(deficit)		-	-	(9,123)	(9,123)
Other comprehensive income	8.2	-	43,559	-	43,559
Total comprehensive income for the period		-	43,559	(9,123)	34,436
Transaction with owners in their capacity as owners:					
Capital appropriations		7	-	-	7
Other contributions by owners		44,796	-	-	44,796
Total		44,803	-	-	44,803
Balance at 31 December 2024		269,251	69,230	(63,397)	275,084
Balance at 1 January 2025		269,251	69,230	(63,397)	275,084
Correction of prior period errors	8.2	-	-	(126)	(126)
Restated balance at 1 January 2025		269,251	69,230	(63,522)	274,959
Surplus/(deficit)		-	-	(2,802)	(2,802)
Other comprehensive income		-	16,614	-	16,614
Total comprehensive income for the period		-	16,614	(2,802)	13,812
Transaction with owners in their capacity as owners:					
Capital appropriations		86	-	-	86
Other contributions by owners		4,088	-	-	4,088
Total		4,173	-	-	4,173
Balance at 31 December 2025		273,424	85,844	(66,325)	292,944

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

* The 2024 reported figures have been restated as a result of prior period corrections. Refer to Note 8.2.

Notes to Financial Statements For the year ended 31 December 2025

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 27 March 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The Financial Management Act 2006 and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the 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

Accounting Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 8 – Requirement 8.1(i) 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

	2025	2024*
	\$000	\$000
Employee benefits	44,430	46,761
Termination benefits	199	113
Superannuation – defined contribution plans	4,693	4,398
Employee benefits expenses	49,322	51,272
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Provision of vehicle benefits	41	27
Less: Employee Contributions	(6)	(11)
Provision of housing benefits	7,045	6,890
Less: Employee Contributions	(1,497)	(1,473)
Total employee benefits provided	54,905	56,704

* Refer to Note 8.2 for prior period error adjustments.

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.

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 Leases and are excluded from the employee benefits expense.

Employee contributions include 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

	2025	2024
	\$000	\$000
Current		
Employee benefits provision		
Annual leave	2,787	2,833
Long service leave	1,700	1,618
Deferred salary scheme	143	110
Purchased leave	9	9
	4,638	4,570
Other provisions		
Employment on-costs	249	80
Total current employee related provisions	4,887	4,650
Non-current		
Employee benefits provision		
Long service leave	2,777	2,711
	2,777	2,711
Other provisions		
Employment on-costs	106	100
Total non-current employee related provisions	2,883	2,811
Total employee related provisions	7,770	7,461

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.

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 are 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	2025	2024
	\$000	\$000
Carrying amount at start of period	180	183
Additional/(reversals of) provisions recognised	175	(3)
Total Carrying amount at end of period	355	180

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

Supplies and services	2025	2024*
	\$000	\$000
Consumables and minor equipment	2,669	2,660
Communication expenses	102	134
Utilities expenses	3,191	3,021
Consultancies and contracted services	4,984	4,579
Minor works	75	68
Rental cost	123	182
Travel and passenger transport	1,726	1,679
Advertising and public relations	43	268
Staff professional development activities	97	182
Software licence expense	402	449
Insurance expense	851	635
Other supplies and services expenses	254	278
Total supplies and services expenses	14,516	14,135
Other expenses		
Audit fees	209	186
Building maintenance	1,028	1,046
Expected credit losses expense	22	(4)
Employment on-costs	3,201	3,127
Losses and write-offs	16	30
Repairs and maintenance	734	721
Student awards	100	100
Total other expenses	5,309	5,206
Total other expenditure	19,825	19,341

* Refer to Note 8.2 for prior period error adjustments.

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:

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

Repairs and maintenance are recognised as expenses as incurred.

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

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

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

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

3. Our Funding Sources

How we obtain our funding

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

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

3.1 Income from State Government

	2025	2024
	\$000	\$000
Grants and subsidies received during the period:		
Grants and subsidies		
Delivery and Performance Agreement (DPA)	70,581	65,578
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	2,025	1,459
International Division Fees – State Government	57	85
	72,663	67,122

Resources received free of charge from other State Government agencies during the period:

	2025	2024
	\$000	\$000
Department of Training and Workforce Development		
- Corporate systems support	2,211	1,772
- Marketing and publications	250	259
- Human resources and industrial relations support	84	81
- Other	273	183
	2,819	2,295
Income from other public sector entities	-	242
- Department of Education training for disengaged youth	-	51
- WA International Student Coordinator	-	1
- WA Country Health Services Aged Care Training Delivery	-	190
Total Income from State Government	75,481	69,659

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).

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

	2025	2024
	\$000	\$000
Fee for service		
Fee for service - general	1,417	1,079
International fees	3	8
Total fee for service	1,420	1,087
Student fees and charges		
Tuition fees	907	852
Resource fees	668	621
Recognition of prior learning (RPL) fees	52	30
Other College fees	2	2
Total student fees and charges	1,629	1,506
Ancillary trading		
Liveworks (not a trading activity)	29	30
Other ancillary revenue	8	9
Total ancillary trading	37	39
Total user charges and fees	3,085	2,632

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

	2025	2024
	\$000	\$000
Interest revenue	1,036	982
Total interest revenue	1,036	982

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

		2025	2024
		\$000	\$000
Employee contributions (a)	2.1(a)	1,503	1,485
Rental and facilities fees		983	790
Sponsorship and donations revenue		-	32
Miscellaneous revenue (b)		244	77
Total other revenue		2,730	2,384

(a) Employee contributions include \$1,497,251 (2024: \$1,473,461) housing rental contributions and \$6,172 (2024: \$10,578) vehicle contributions.

(b) Miscellaneous revenue mainly relates to insurance claims and employee recoups.

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)

		2025	2024*
		\$000	\$000
Net proceeds from disposal of non-current assets			
Computers and communication network		-	50
Total proceeds from disposal of non-current assets		-	50
Carrying amount of non-current assets disposed			
Computers and communication network		-	(3)
Net gains/(losses) on disposal of non-current assets		-	47
Other gains/(losses)			
Gain/(loss) arising from lease arrangements		3	8
Gain/(loss) arising from changes in fair value - land		896	963
Other gains/(losses)		899	970
Total gains/(losses)		899	1,017

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

* Refer to Note 8.2 for prior period error adjustments.

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 2025	Land	Buildings	Dwellings	Work-in-Progress	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Works of art	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cost at the start of the year	11,406	227,224	2,637	364	636	11,374	1,731	96	194	255,661
Accumulated depreciation at the start of the year	-	-	-	-	(514)	(6,402)	(853)	(85)	-	(7,854)
Accumulated impairment losses at the start of the year	-	-	-	-	-	(43)	-	-	-	(43)
Reported carrying amount	11,406	227,224	2,637	364	122	4,929	878	11	194	247,764
Adjustment for prior period error – note 8.2.1*	-	29,605	166	-	-	-	-	-	-	29,771
Adjustment for prior period error – note 8.2.2*	(1,150)	(21,568)	-	-	-	(740)	-	-	-	(23,457)
Restated carrying amount as at start of the period	10,256	235,261	2,803	364	122	4,189	878	11	194	254,077
Additions**	-	140	-	2,436	517	1,411	219	70	5	4,798
Transfers between categories	-	-	-	(435)	73	341	7	-	-	(15)
Transfers	-	-	-	(70)	-	-	-	-	-	(70)
Revaluation increments/(decrements) (a)	896	16,344	270	-	-	-	-	-	-	17,510
Depreciation	-	(7,724)	(99)	-	(50)	(1,115)	(283)	(16)	-	(9,287)
Carrying amount 31 December 2025	11,151	244,021	2,974	2,296	661	4,826	821	64	199	267,013
Gross carrying amount	11,151	244,021	2,974	2,296	1,225	11,959	1,902	166	199	275,893
Accumulated depreciation	-	-	-	-	(564)	(7,090)	(1,080)	(101)	-	(8,836)
Accumulated impairment losses (b)	-	-	-	-	-	(43)	-	-	-	(43)

(a) Of this amount, \$7,037,339 relates to professional and project management fees, which are now included in the value of current use building assets under the current replacement cost basis as required by the prospective application from 1 January 2024 of AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities.

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

* Refer to Note 4.1.1 and 8.2 on the restatement of the 2024 reported figures due to prior period errors.

** Additions include transfers from DTWD:

- Training Trucks, loaders and trailers for Broome and Pundulmurra campuses (\$691,675)

- Unitrain (advanced Driver Training System) (\$630,276)

- Refurbishment and building improvements at Tom Price and Pundulmurra campuses (\$227,128)

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 2025 by Landgate. The valuations were performed during the year ended 31 December 2025 and recognised at 31 December 2025. In undertaking the revaluation, fair value was determined by reference to market values for land: \$260,000 (2024: \$230,000) and buildings: \$1,700,000 (2024: \$1,600,000).

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.

As at 31 December 2025, there were no indications of impairment to property, plant and equipment.

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.

High Utility Current Use Land: The fair value of the land component of public sector properties used for non-profit purposes is determined based on the utility of comparable nearby land in the open market with value adjustments for differences in land tenure and public sector obligations around 'current use'. These may be held on freehold or crown land title or crown lease. The utility supplied may serve residential, industrial, commercial and other specialised purposes. Property Classifications for these types of land uses include Reserves, Schools, Hospitals, Houses on Government land under a ground lease, etc.

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 Restatement of Prior Period Balances

Restatements have been made to the comparative balances reported in the 2024 financial statements in relation to:

Building Revaluation Errors

In 2025, NR TAFE received updated advice from Landgate confirming that professional and project management fees should be included in current use building valuations, as a result of AASB 2022-10, which applied prospectively for financial years commencing 1 January 2024. As a result, prior year asset and equity balances were restated to correct an understatement of \$29,771,000. This adjustment had no impact on the previously reported operating result and has been disclosed in line with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. Refer to Note 8.2 for more information.

Reclassification of Assets held for distribution to owner

In early 2026, NR TAFE received notification of the transfer of the South Hedland campus to the Town of Port Hedland. As the site was ready for transfer as at 21 October 2024, it met the recognition criteria for Assets Held for Distribution to Owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations as at that date. As a result, prior year asset balances were restated to align with the required classification. Refer to Note 8.2 for more information.

4.1.2 Depreciation and impairment

	2025	2024
	\$000	\$000
Depreciation		
Buildings	7,724	6,423
Dwellings	99	69
Motor vehicles, caravans and trailers	50	21
Plant, furniture and general equipment	1,115	1,173
Computers and communication network	283	208
Marine craft	16	10
Total depreciation for the period	9,287	7,904
Impairment		
Plant, furniture and general equipment	-	16
Total impairment for the period	-	16

All surplus assets at 31 December 2025 have either been classified as assets held for sale or written off.

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

Finite useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule includes assets held for sale, land, investment properties.

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.

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 2025	Government Regional Officers' Housing	Vehicles	Total
	\$000	\$000	\$000
Carrying amount at start of period *	5,201	790	5,991
Additions	11,600	644	12,244
Disposals	(1,276)	(35)	(1,311)
Depreciation	(6,719)	(385)	(7,104)
Net carrying amount as at end of period	8,806	1,014	9,820

* Refer to Note 8.2 for prior period error adjustments.

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 Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works 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 4.1.2 Depreciation and impairment.

4.3 Intangible assets

	2025	2024
Computer software	\$000	\$000
1 January		
Cost	849	1,022
Accumulated amortisation	(749)	(872)
Carrying amount at start of period	100	150
Additions	44	-
Transfers	-	(2)
Amortisation expense	(104)	(48)
Carrying amount at 31 December	39	100

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:

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

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

Subsequent measurement

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

4.3.1 Amortisation and impairment

Charge for the period

	2025	2024
	\$000	\$000
Amortisation		
Computer Software	104	48
Total amortisation for the period	104	48

As at 31 December 2025 there were no indications of impairment to intangible assets.

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

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

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

Computer software (a) 2 to 3 years

(a) 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 4.1.2 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 assets	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2025	2024
	\$000	\$000
Current		
Receivables – Trade	364	319
Receivables – Students	3	9
Allowances for impairment of receivables	(48)	(26)
Accrued revenue	985	237
Other – workers compensation recoups	26	(38)
GST receivable	286	-
Total current receivables at end of period	1,615	501

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

	2025	2024
	\$000	\$000
Current		
Prepayments	966	942
Total other assets at end of period	966	942

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

	2025	2024*
	\$000	\$000
Current		
Trade payables	3	4
GST payable	-	73
Accrued expenses	2,309	2,469
Accrued salaries and related costs	1,577	2,768
Paid parental leave payable	2	3
Total current payables	3,890	5,317
Balance at end of period	3,890	5,317

Refer to Note 8.2 for prior period error adjustments.

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 liabilities

	2025	2024
	\$000	\$000
Current		
Income received in advance (a)	392	302
Grants and advances (b)	4,889	4,242
Total current	5,281	4,544
Balance at end of period	5,281	4,544
(a) Income received in advance comprises:		
Student fees and charges	392	302
Balance at end of period	392	302
Provision for DTWD refund for under delivery of training courses	2,443	1,580
Provision for DTWD refund for GROH funding underspent	373	-
Provision for DTWD unspent funding - Lecturer Return to Industry	701	993
Provision for DTWD unspent funding - Kimberley Juvenile Justice Program	318	276
Provision for DTWD unspent funding - Work Placement Program	-	253
Provision for DTWD unspent funding - Year 9 Career Taste Tester Program	286	524
Provision for DTWD unspent funding - Alternative Education Program	-	51
Provision for DTWD unspent funding - Job Skills Centres funding	-	345
Provision for DTWD unspent funding - Heavy Vehicle Driver Training	73	-
Discretionary capital funding from DTWD	695	220
Balance at end of period	4,889	4,242

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

	2025	2024
	\$000	\$000
Current		
Cash and cash equivalents		
Cash on hand	1	1
Cash at bank	8,524	5,456
Total cash and cash equivalents	8,525	5,457
Restricted cash and cash equivalents current		
DPA funds due to DTWD	3,908	4,242
Capital works program	3,994	2,295
Restricted cash 27th pay (a)	-	1,408
Other	509	-
Total current restricted cash	8,412	7,944
Total current	16,937	13,401
Balance at end of period	16,937	13,401

(a) The accrued salaries suspense account (27th 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. This was paid at the end of 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

	2025	2024*
	\$000	\$000
Not later than one year	5,666	4,342
Later than one year and not later than five years	4,252	1,827
Later than five years	45	21
Total lease liabilities	9,963	6,190
	2025	2024*
	\$000	\$000
Current	5,666	4,342
Non-current	4,297	1,848
Balance at end of period	9,963	6,190

* Refer to Note 8.2 for prior period error adjustments.

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 NR TAFE 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

	2025	2024
	\$000	\$000
Lease interest expense	392	353
Short-term leases	752	1,109
Total lease expense	1,144	1,462

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

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

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

6.3 Assets pledged as security

	2025	2024
	\$000	\$000
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset	9,820	5,991
Total assets pledged as security	9,820	5,991

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

	2025	2024*
Finance costs	\$000	\$000
Interest expense on lease liabilities	392	353
Total finance costs expensed	392	353

* Refer to Note 8.2 for prior period error adjustments.

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

	2025	2024
	\$000	\$000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	1,001	10
Balance at end of period	1,001	10

The totals presented for capital commitments are GST inclusive.

6.5.2 Other expenditure commitments

	2025	2024
	\$000	\$000
Other expenditure commitments, such as contracted services (cleaning and gardening) contracted for at the end of the reporting period but not recognised as liabilities are payable as follows:		
Within 1 year	2,082	649
Later than 1 year and not later than 5 years	1,190	-
Balance at end of period	3,273	649

The totals presented for 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:

	2025	2024
	\$000	\$000
Financial assets		
Cash and cash equivalents	8,525	5,457
Restricted cash and cash equivalents	8,412	7,944
Receivables (a)	1,329	501
Total financial assets	18,266	13,902
	2025	2024
	\$000	\$000
Financial liabilities		
Payables (b)	3,890	5,317
Lease liabilities	9,963	6,190
DPA refund due to DTWD	3,908	4,242
Total financial liabilities	17,762	15,748

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

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

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent 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 and explanatory statements

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 prior period errors	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 distribution to owners	8.7
Supplementary financial information	8.8

8.1 Events occurring after the end of the reporting period

On the 19 January 2026, documents were lodged to finalise the transfer of the South Hedland Campus to the Town of Port Hedland. The campus was surplus to college requirements as a result of training delivery being moved to new purpose-built facilities during 2024. This required the reclassification of the site assets from property, plant and equipment to non-current assets held for distribution to owners at the end of 2024. See Note 8.2.2 below for further information on the restatement of 2024's figures as a prior period error and Note 8.7 for the separate classification of these assets as non-current assets held for distribution to owners.

The final transfer will be recognised as a distribution to owners to the Department of Training and Workforce Development in 2026's reported figures.

8.2 Correction of prior period errors

8.2.1 Prior Period Error – Professional and Project Management Fees (PPF)

During the current year, NR TAFE received updated advice from Landgate confirming that professional and project management fees were incorrectly not included in the value of current use building assets under the current replacement cost basis as required by AASB 2022-10, which applied prospectively for financial years commencing 1 January 2024. As a result, the prior year reported figures have been restated.

8.2.2 Prior Period Error – Reclassification of assets as held for distribution

In early 2026, NR TAFE received information that the South Hedland campus had been transferred to the Town of Port Hedland as of 19 January 2026. Subsequent investigation uncovered that training delivery at the site had been transitioned to a new facility during 2024 with the site being deemed ready for transfer as of 21 October 2024. As the site was considered surplus to government requirements the assets required reclassification as non-current assets held for distribution to owners as required under AASB 5 for subsequent disposal by government.

8.2.3 Prior Period Error - Employee Benefits Accruals

During the current year it was determined that there had been an error in the accrual of the lecturer temporary regional incentive payment at the end of 2024. This resulted in a net overstatement of expenses of \$779K. A restatement of 2024's figures was required as a result.

8.2.4 Prior Period Error – Right-of-use assets and lease liabilities

During the current year it was determined that there had been an error in the accounting for right-of-use assets and lease liabilities between NR TAFE treatment compared to Department of Communities treatment resulting in variances in carrying amounts for 2024. This resulted in a net overstatement of right-of-use assets by \$2.3 million and lease liabilities by \$1.4 million. A restatement of 2024's figures was required as a result.

	31 December 2024 as previously reported	8.2.1 Increase/ (Decrease)	8.2.2 Increase/ (Decrease)	8.2.3 Increase/ (Decrease)	8.2.4 Increase/ (Decrease)	31 December 2024 Restated
	\$000	\$000	\$000	\$000	\$000	\$000
Statement of Comprehensive Income (extract)						
Expenses						
Employee benefits expense	50,801	-	-	(791)	1,262	51,272
Finance costs	290	-	-	-	63	353
Depreciation and amortisation expense	15,370	-	-	-	(413)	14,957
Other expenses	5,194	-	-	12	-	5,206
Gains						
Gain on disposal of lease arrangements	-	-	-	-	8	8
Deficit for the period	(9,123)	-	-	779	(904)	(9,248)
Other comprehensive income						
Changes in asset revaluation surplus	13,788	29,771	-	-	-	43,559
Total comprehensive surplus/(deficit) for the period	4,665	29,771	-	779	(904)	34,310
Statement of Financial Position (extract)						
Current assets						
Non-current assets classified as held for distribution to owners	-	-	23,457	-	-	23,457
Non-current assets						
Property, plant and equipment	247,764	29,771	(23,457)	-	-	254,077
Right-of-use assets	8,248	-	-	-	(2,257)	5,991
Current liabilities						
Payables	6,096	-	-	(779)	-	5,317
Lease liabilities	5,694	-	-	-	(1,352)	4,342
Net Assets	245,313	29,771	-	779	(904)	274,960
Equity						
Reserves	39,459	29,771	-	-	-	69,230
Accumulated surplus / (deficit)	(63,397)	-	-	779	(904)	(63,522)
Total Equity	245,313	29,771	-	779	(904)	274,960

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

	2025	2024*
Compensation Band (\$)		
420,001 – 430,000	1	-
200,001 – 210,000	-	1
100,001 – 110,000	-	1
20,001 – 30,000	1	1
0 – 10,000	7	7
Compensation of the senior officers		
	2025	2024*
Compensation Band (\$)		
300,001 – 350,000	2	-
250,001 – 300,000	1	1
200,001 – 250,000	2	3
150,001 – 200,000	3	2
100,001 – 150,000	-	2
50,001 – 100,000	2	3
0 – 50,000	-	2
	\$000	\$000
Accountable Authority	471	350
Senior Officers	2,112	1,897
Total compensation of key management personnel	2,583	2,246

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

* The 2024 totals have been reclassified to recognise the Managing Director as a member of the Accountable Authority. The position was previously classified as a Senior Officer.

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 bodies 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:

	2025	2024
	\$000	\$000
Auditing the accounts, financial statements, controls and key performance indicators	202	186

8.7 Non-current assets classified as held for distribution to owners

	Land	Buildings	Plant and equipment	Total
	\$000	\$000	\$000	\$000
2024				
Opening Balance	-	-	-	-
Assets reclassified as held for distribution	1,150	21,568	740	23,457
Total non-current assets held for distribution at the end of the period*	1,150	21,568	740	23,457
2025				
Opening Balance	1,150	21,568	740	23,457
Assets reclassified as held for distribution	-	-	-	-
Total non-current assets held for distribution at the end of the period	1,150	21,568	740	23,457

* Refer to Note 8.2 for prior period error adjustments.

The assets reclassified as held for distribution relates to the transfer of the South Hedland campus to the Town of Port Hedland. The assets were reclassified as at the 21st of October 2024, being the date all conditions were satisfied in order to allow the transfer to proceed. Whilst AASB 5.8 requires recognition where there is expected to be a completed sale within a year - that is not the case with this site, but given the delayed transfer was outside of the control of NR TAFE and the commitment to transfer remained throughout 2025, AASB 5.9 permitted recognition in this case.

Refer to Note 8.2.2 on the prior period error recognition and to Note 8.1 for more information on the transfer in early 2026.

8.8 Supplementary financial information

(a) Write-offs

During the financial year, \$15,726 (2024: \$14,613) of debts due to NR TAFE were written off and \$0 (2024: \$15,809) was written off the asset register under the authority of:

	2025	2024
	\$000	\$000
Governing Council	16	30
	16	30

(b) Losses through theft, defaults and other causes

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

(c) Forgiveness of debts

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

(d) Gifts of public property

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

9. Explanatory statement (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 2025, and between the actual results for 2025 and 2024 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 (i.e. 1% of \$87,993,341), and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$253,457,614).

2. For the previous year

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$85,922,191); and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of 298,469,784).

9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024*	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$000	\$000	\$000	\$000	\$000
Expenses						
Employee benefits	1, A	52,173	49,322	51,272	(2,851)	(1,950)
Supplies and services		14,028	14,516	14,135	488	381
Finance cost		379	392	353	12	39
Other expenses		4,696	5,309	5,206	613	103
Depreciation and amortisation expense	B	16,718	16,495	14,957	(222)	1,538
Total cost of services		87,993	86,034	85,922	(1,960)	111
Income						
Fee for service		1,318	1,420	1,087	102	332
Student fees and charges		1,691	1,629	1,506	(62)	122
Ancillary trading		35	37	39	2	(2)
Interest revenue		700	1,036	982	336	54
Other revenue		2,100	2,730	2,384	630	346
Total Revenue		5,844	6,851	5,998	1,007	853
Gains						
Gain on disposal of non-current assets		-	-	47	-	(47)
Gain from changes in fair value - land	2	-	896	963	896	(67)
Gain on disposal of lease arrangements		-	3	8	3	(4)
Total gains		-	899	1,018	899	(118)
Total income other than income from State Government		5,844	7,750	7,016	1,906	735
NET COST OF SERVICES		82,150	78,284	78,907	(3,867)	(624)
Income from State Government						
Grants and subsidies	3, C	71,162	72,663	67,122	1,501	5,541
Resource received free of charge		2,467	2,819	2,295	351	523
Income from other public sector entities		-	-	242	-	(242)
Total income from State Government		73,629	75,481	69,659	1,852	5,822
SURPLUS/(DEFICIT) FOR THE PERIOD		(8,520)	(2,802)	(9,248)	5,719	6,446
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus	4, D	-	16,614	43,559	16,614	(26,945)
Total other comprehensive income		-	16,614	43,559	16,614	(26,945)
TOTAL COMPREHENSIVE SURPLUS / (DEFICIT) FOR THE PERIOD		(8,520)	13,813	34,310	22,333	(20,498)

* Refer to Note 8.2 for prior period error adjustments.

Major Estimate and Actual (2025) Variance Narratives

1. NR TAFE experienced challenges in filling key roles throughout 2025, resulting in short term employee costs savings relative to the section 40 estimates, which had assumed full staffing levels to support the achievement of training outcomes.
2. NR TAFE recognised a favourable movement in the fair value of land in 2025. This uplift reflects a reversal of prior period fair value decrements previously recognised through the Statement of Comprehensive Income.
To the extent of those earlier decrements, the increase has been recognised as income in the Statement of Comprehensive Income, consistent with the requirements of AASB 116 regarding the treatment of revaluation movements following prior impairments.
3. In 2025, NR TAFE was funded for increased salary costs as a result of the recent award negotiations for lecturers & non-lecturers and for new programs, including the Heavy Vehicle Driver lesson training and additional project funding (cyber security, admissions system and simulation ward). These increases were not considered during the Section 40 budget process.
4. NR TAFE's section 40 estimates assume stable building and land values and attribute no value to this in the budget estimates. With increased building costs and the application of professional and project management fees on valuations provided annually by Landgate from 2025 there has been a significant increase in the asset revaluation reserve in 2025.

Major Actual 2025 and Comparative (2024) Variance Narratives

- A. NR TAFE experienced some challenges in filling key roles throughout 2025. This resulted in a decrease in the average FTE of 4.07% for lecturers and 6.76% for non-lecturers. This decrease in FTE was only partly offset by increases in salaries under the Public Sector CSA Agreement 2024 and the Lecturers General Agreement.
- B. Increased depreciation in 2025 was largely due to increased charges for the new training buildings at Pundulmurra campus completed in mid-2024. The increase was also attributable to the higher values on buildings at the end of 2024 as a result of applying professional and project management fees on valuations provided by Landgate (refer to Note 8.2).
- C. NR TAFE received additional funding through the DPA, mainly as a result of increased profile training when compared to 2024, including the realignment of Skills for Study training funded separately to other delivery in 2025. Additional funds were also received for the Heavy Vehicle Driver Lesson program, salary indexation and several projects (including admissions system implementation and cyber security) during the year.
- D. The 2024 value for Asset Revaluation surplus was restated in 2025 to align with the requirements to recognise professional and project management fees on valuations provided annually by Landgate, adding significant additional value to buildings. For 2025 only the increase in the once-only costs was required to be recognised in line with any valuation movements provided by Landgate for the year.

9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024*	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$000	\$000	\$000	\$000	\$000
ASSETS						
Current Assets						
Cash and cash equivalents	1, A	12,671	8,525	5,457	(4,146)	3,068
Restricted cash and cash equivalents	2	-	8,412	7,944	8,412	468
Receivables		622	1,615	501	993	1,114
Other current assets		1,156	966	941	(190)	24
Non-current assets classified as held for transfer	-	23,457	23,457	23,457	-	
Total Current Assets		14,449	42,975	38,301	28,526	4,674
Non-Current Assets						
Restricted cash and cash equivalents		100	-	-	(100)	-
Property, plant and equipment	3, B	231,197	267,013	254,077	36,512	12,936
Right-of-use assets	4, C	7,575	9,820	5,991	2,245	3,829
Intangible assets		136	39	100	(97)	(61)
Total Non-Current Assets		239,008	276,872	260,168	37,864	16,704
TOTAL ASSETS		253,457	319,847	298,470	66,390	21,378
LIABILITIES						
Current Liabilities						
Payables		2,472	3,890	5,317	1,418	(1,427)
Lease liabilities		5,854	5,666	4,342	(188)	1,324
Employee related provisions		4,871	4,887	4,650	16	237
Other current liabilities	5	10,414	5,281	4,544	(5,133)	737
Total Current Liabilities		23,611	19,724	18,852	(3,887)	872
Non-Current Liabilities						
Lease Liabilities	6, C	1,725	4,297	1,848	2,572	2,449
Employee related provisions		2,714	2,883	2,811	169	72
Total Non-Current Liabilities		4,439	7,180	4,659	2,741	2,521
TOTAL LIABILITIES		28,050	26,904	23,511	(1,146)	3,393
NET ASSETS		225,406	292,943	274,959	67,536	17,985
EQUITY						
Contributed equity		274,051	273,424	269,251	(627)	4,173
Reserves	D	25,671	85,844	69,230	60,173	16,614
Accumulated surplus/deficit		(74,316)	(66,325)	(63,522)	7,991	(2,802)
TOTAL EQUITY		225,406	292,943	274,959	67,537	17,985

* Refer to Note 8.2 for prior period error adjustments.

Major Estimate and Actual (2025) Variance Narratives

1. Cash and cash equivalents were \$4.16m lower than the Section 40 estimates. This is due to a classification issue in the estimates for restricted cash (see note 2 below). The estimates also erroneously included a cash reduction for Resources Received Free of Charge in 2025 (\$2.47m) which partially offset the cash classification issue.
2. The Section 40 estimates did not include a classification of cash as restricted for 2025. The college's restricted cash and cash equivalents balance at the end of 2025 included capital works (\$3.99M) and funding to be returned to DTWD (\$3.91M).
3. The Section 40 estimates assume no increase in building values each year. With the accounting standard changes for Property, Plant and Equipment requiring the recognition of professional and project management fees (PPF) in addition to valuation movements provided by Landgate, there was a significant increase in building values back cast for 2024 and again in 2025.
4. The Section 40 estimates assumed a static level of GROH property stock in 2025. Due to demand, NR TAFE increased its GROH stock by 11 (10%) in 2025, resulting in an increase in right-of-use assets in 2025.
5. The 2025 Section 40 estimates included significant amounts held in Income in Advance for allocation or refund in 2026. The 2025 actuals included a lower provision for DPA refund and carryover funds as a result of overall activity being higher in 2025 than anticipated.
6. The Section 40 estimates assumed a static level of GROH property stock in 2025. Due to demand, NR TAFE increased its GROH stock by 11 (10%) in 2025, resulting in an increase in lease liabilities totals in 2025. Cost escalation in rent also contributed to the increase in 2025.

Major Actual 2025 and Comparative (2024) Variance Narratives

- A. The timing of grant payments from DTWD against the necessary expenditure has contributed to the favourable result. This included capital grants (\$2.23M to be expended) and project funds (\$0.6m - cyber security and system implementation).
- B. The increase in 2025 represents additions during the year, current year revaluation increments on building (including application of additional PPF) less depreciation expense on assets during the year.
- C. There was an overall increase in new GROH leases in 2025, resulting in an increase in the non-current lease liabilities total. The application of lease increments when GROH arrangements were renewed also contributed to the increase for the year over 2024's total.
- D. The variance represents the additional professional and project management fees (PPF) on NR TAFE's building assets applied in 2025 as required by AASB 2022-10 as well as increases in the values of buildings following the annual valuation by Landgate.

9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$000	\$000	\$000	\$000	\$000
CASH FLOWS FROM STATE GOVERNMENT						
Grants and subsidies from DTWD	1, A	69,066	73,253	64,423	4,187	8,830
Funds from other public sector entities		-	57	157	57	(100)
Total Net cash provided by State Government		69,066	73,310	64,580	4,244	8,730
CASHFLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	2, B	(55,087)	(51,218)	(48,789)	3,869	(2,429)
Supplies and services	3	(13,899)	(11,051)	(10,707)	2,848	(344)
Finance cost		(379)	(392)	(290)	(13)	(102)
GST payments on purchases		(1,283)	(1,467)	(1,786)	(184)	318
Other payments	4	(4,622)	(5,691)	(5,235)	(1,069)	(456)
Receipts						
Fee for service		1,318	1,401	1,086	83	316
Student fees and charges		1,691	1,566	1,341	(125)	224
Ancillary trading		35	37	39	2	(2)
Interest received		700	1,012	996	312	17
GST receipts on sales		-	122	172	122	(49)
GST receipts from taxation authority		1,283	1,325	1,614	42	(289)
Other receipts		2,269	2,776	2,428	497	349
Net cash used in operating activities		(67,974)	(61,589)	(59,133)	6,385	(2,456)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	C	(534)	(488)	(2,626)	46	2,138
Receipts						
Capital contribution – cash grant		-	86	-	86	86
Net cash provided by investing activities		(534)	(402)	(2,626)	132	2,224
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease	5	(3,001)	(7,783)	(8,298)	(4,782)	515
Net cash provided by/(used in) financing activities		(3,001)	(7,783)	(8,298)	(4,782)	515
Net increase/(decrease) in cash and cash equivalents		(2,443)	3,536	(5,477)	5,979	9,013
Cash and cash equivalents at the beginning of the period		15,214	13,401	18,876	(1,813)	(5,475)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		12,771	16,937	13,401	4,166	3,536

* Refer to Note 8.2 for prior period error adjustments.

Major Estimate and Actual (2025) Variance Narratives

1. The Section 40 estimates assumed a higher refund for under delivery in 2024 than was ultimately paid in 2025. Additionally, extra funding was provided through the DPA for salary escalation and temporary funding for programs, these were not finalised at the time of preparing the estimates for 2025.
2. The Section 40 estimates assumed full staffing levels to achieve training targets. With a lower student curriculum hours achieved, there were efficiencies and savings in staffing costs as a result. This was also impacted by the inclusion of staffing on-costs (payroll tax and workers compensation) under this category rather than Other Payments in the estimates (see note 4 below).
3. The Section 40 estimates projected a higher spend on supplies and services in 2025 than eventuated. This is the result of both a lower level of training delivery than expected and some delayed expenditure on IT equipment and facilities to be paid in 2026.
4. The Section 40 estimates allocated the movements of employee related costs such as payroll tax and workers compensation incorrectly as Employee Benefits for 2025.
5. The Section 40 estimates projected a lower level of lease repayments based on historical costs. With the cost escalation in rents and the increase in the number of GROH properties the actual payment of lease costs were significantly higher in 2025. The estimates did not consider an increase in GROH properties.

Major Actual 2025 and Comparative (2024) Variance Narratives

- A. Cash grants from DTWD was impacted mainly by the refund paid for under delivery of student curriculum hours in 2023 (\$5.67m), this was paid in May 2024. Increased DPA funding from DTWD for 2025 delivery contributed to the rest of the variance.
- B. Pay-rises in 2025 coupled with the prepayment of salaries for the 1st pay in January on the 31st December were the main reasons for the increased salary cost over 2024's total. 2025's figures included 27 pays which occurs every 11 years.
- C. 2024's figures included a significant investment in IT infrastructure and other equipment, including new servers and switches for a number of campuses. 2025 did not have the same level of purchases, with most equipment needs being procured by Department of Training and Workforce Development and transferred to NR TAFE as equity contributions.

Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess North Regional TAFE's performance and fairly represent the performance of North Regional TAFE for the financial period ended 31 December 2025.



Elizabeth Carr AM
Governing Council Chair
North Regional TAFE

27 March 2026



Paula Dewhurst
Managing Director
North Regional TAFE

27 March 2026

Audited Key Performance Indicators

Government Goal

Delivering strong financial and economic management: Diversifying our economy and making more things in WA.

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 the following Key Performance Indicators (KPIs) as approved by the Under Treasurer 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.

Key Effectiveness Indicators			
1.1 Overall Student Satisfaction Rate	1.2 Graduate Achievement Rate	1.3 Graduate Destination Rate	1.4 Achievement of Profile Delivery

Key Efficiency Indicator
1.1 Overall Cost per Student Curriculum Hour (SCH)

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.

1.1. Overall Student Satisfaction Rate

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 students and their needs. The 2025 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 2025 Training WA Student Satisfaction Survey, 90.7% of students who responded were either very satisfied or satisfied with the training they received at NR TAFE. This included 55.8% who were very satisfied and 34.9% who were satisfied. NR TAFE achieved a higher satisfaction rating than the State average of 85.0%. In addition, the 55.8% of NR TAFE students who were very satisfied was higher than the WA State average of 40.6% who were very satisfied.

In line with our 2025 strategic priorities: Strong Foundations and Respected Within the Communities We Serve, NR TAFE analyses the data from this survey to identify opportunities to improve student satisfaction.

Table 1

2024 Student Satisfaction	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Actual
NR TAFE	89.4%	89.8%	92.1%	90.0%	90.7%
Western Australia	85.7%	87.3%	84.7%	N/A	85.0%

Source: Wallis (2022-25) WA Student Satisfaction Survey;

Notes: The NR TAFE response rate for the 2025 survey was 16.4%. Confidence level is 95% and a margin of error +/- 2.5%. Total population of 2,622 with a sample size of 431 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.

1.2 Graduate Achievement Rate

This KPI measures the extent to which NR TAFE's 2024 graduates (qualification completers) had wholly or partly achieved their main reason for undertaking the course by the time of the survey in mid-2025.

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 about the training undertaken.

In 2025 NR TAFE's Graduate Achievement Rate increased and again exceeded the state and national average for TAFE Colleges, while being consistent with the NR TAFE target.

Table 2

	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Actual
NR TAFE	88.8%	89.7%	86.7%	89.0%	89.0%
TAFE Western Australia	86.3%	85.6%	85.1%		85.0%
TAFE Australia	85.7%	86.6%	85.0%		84.2%

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

Notes: 125 graduates responded to the survey, giving a response rate of 21.8%. Confidence level is 95% with a margin of error +/- 5.5%. 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.

1.3 Graduate Destination Rate

This KPI measures the proportion of NR TAFE's 2024 graduates (qualification completers) in employment at the time of the survey in mid-2025, demonstrating the extent to which NR TAFE is providing relevant training that improves student employability.

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

NR TAFE's 2025 Graduate Destination rate was more than 10% higher than the 2024 figure and slightly lower than the NR TAFE target. NR TAFE's 2025 Graduate Destination rate was almost 8% higher than the state and national averages for TAFE Colleges. The result reflects the College's continued focus on strengthening industry partnerships, to ensure training remains closely aligned with workforce needs.

Table 3

	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Actual
NR TAFE	84.2%	82.4%	70.3%	85.0%	81.4%
TAFE Western Australia	76.0%	77.4%	74.3%		73.6%
TAFE Australia	75.6%	77.7%	74.6%		73.6%

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

Notes: 125 graduates responded to the survey, giving a response rate of 21.8%. Confidence level is 95% with a margin of error +/- 6.4%.

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.

1.4 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 2025 (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 2025 figures represent TAFE performance for the reporting period 31 December 2025.

Table 4

PROFILE SUMMARY TABLE	Year	Target SCH	Actual SCH	% Achievement
Achievement of profile delivery	2025	1,024,300	907,565	88.6%
	2024	1,100,000	923,922	84.0%
	2023	1,100,000	880,366	80.0%
	2022	1,254,000	906,775	72.3%

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

Notes:

1. Planned targets are based on the original DPA.

2. Actual SCH for 2025 is not comparable to prior years due to training delivery of student study support skills no longer being counted as SCH from 2025, following introduction of Skills for Study in place of the prior USIQ and CAVSS delivery which generated SCH. The comparable SCH delivered in 2024, excluding CAVSS and USIQ, was 838,824 SCH.

NR TAFE achievement against our DPA target was inhibited by the following factors during 2025:

- **Lecturer attraction and retention difficulties** were evident in some areas including: trades occupations impacted by skill shortages and resource sector workforce competition such as Engineering, Electrical, High Risk Skills and Automotive; Health and Nursing; Access and Equity training; and specific locations such as Kununurra and Pundulmurra.
- **The strong labour market and high employment** in the region continued to contribute to reduced demand for some training. While there was strong interest in Fee Free offerings and overall growth in this delivery, there was also a higher level of student withdrawal without valid participation and which therefore did not result in fundable SCH. Withdrawal trends across courses are being analysed and monitored, with student engagement and retention strategies under development. In 2025 there was also substantially lower demand for Recognition of Prior Learning (RPL) following a large increase in 2025 RPL fees and the conclusion of an RPL project for a client. RPL fees were consequently reviewed during 2025 and aligned with liability categories such as Fee Free for start of 2026.

- **Delivery in remote and On-Country locations** required the College to continue honouring community commitments, even when class sizes were small. Maintaining these relationships demanded significant staff travel time, which reduced lecturing capacity and constrained SCH delivery. The ongoing effort to rebuild delivery in areas such as Halls Creek, Fitzroy Crossing and Roebourne in 2025 also required substantial resourcing, further impacting SCH performance while strengthening the College’s presence in these priority communities.

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

Table 5

ANZSCO Group	2022 Profile SCH Achieved	2023 Profile SCH Achieved	2024 Profile SCH Achieved	2025 Planned	2025 Achieved	2025 Achieved %
1 MANAGERS	13,625	9,215	12,740	8,000	13,285	166.1%
11 Chief Executives, General Managers and Legislators	9,825	7,800	12,605	8,000	13,285	166.1%
13 Specialist Managers	165	1,005	0	0	0	
14 Hospitality, Retail and Service Managers	3,635	410	135	0	0	
2 PROFESSIONALS	60,117	67,535	56,007	86,100	47,336	55.0%
21 Arts and Media Professionals	16,809	27,695	28,005	31,000	13,677	44.1%
22 Business, Human Resource and Marketing Professionals	3,675	220	1,925	2,500	2,700	108.0%
23 Design, Engineering, Science and Transport Professionals	32,188	34,110	21,737	37,600	21,764	57.9%
24 Education Professionals	6,720	5,510	4,105	15,000	5,635	37.6%
26 ICT Professionals	725	0	235	0	3,560	
3 TECHNICIANS AND TRADES WORKER	178,267	183,729	199,742	226,650	214,715	94.7%
31 Engineering, ICT and Science Technicians	11,102	10,671	23,493	30,100	46,739	155.3%
32 Automotive and Engineering Trades Workers	68,546	74,552	84,705	82,400	78,315	95.0%
33 Construction Trades Workers	26,257	12,562	14,426	25,200	11,827	46.9%
34 Electrotechnology and Telecommunications Trades Workers	36,802	45,448	47,584	48,500	46,652	96.2%
35 Food Trades Workers	13,318	13,108	11,815	17,000	9,767	57.5%
36 Skilled Animal and Horticultural Workers	19,330	22,075	9,740	17,450	16,640	95.4%
39 Other Technicians and Trades Workers	2,912	5,008	7,979	6,000	4,805	80.1%
4 COMMUNITY AND PERSONAL SERVICE WORKERS	169,006	178,762	186,653	231,980	218,313	94.1%
41 Health and Welfare Support Workers	52,795	47,519	68,701	90,510	63,258	69.9%
42 Carers and Aides	60,081	64,795	65,733	68,300	89,487	131.0%
43 Hospitality Workers	13,472	21,428	12,690	25,720	19,800	77.0%
45 Sports and Personal Service Workers	42,658	45,020	39,529	47,450	45,768	96.5%

ANZSCO Group	2022 Profile SCH Achieved	2023 Profile SCH Achieved	2024 Profile SCH Achieved	2025 Planned	2025 Achieved	2025 Achieved %
5 CLERICAL AND ADMINISTRATIVE WORKERS	84,262	82,992	72,416	101,610	105,920	104.2%
51 Office Managers and Program Administrators	9,525	13,095	17,275	21,800	25,065	115.0%
52 Personal Assistants and Secretaries	0	13,600	13,595	15,660	13,595	86.8%
53 General Clerical Workers	45,542	41,352	24,391	35,850	38,025	106.1%
55 Numerical Clerks	11,115	10,445	11,770	18,700	15,515	83.0%
59 Other Clerical and Administrative Workers	18,080	4,500	5,385	9,600	13,720	142.9%
7 MACHINERY OPERATORS AND DRIVERS	68,673	55,805	65,691	68,740	67,133	97.7%
71 Machine and Stationary Plant Operators	19,919	18,208	22,121	18,900	18,559	98.2%
72 Mobile Plant Operators	46,264	28,942	31,670	36,300	30,724	84.6%
73. Road and Rail Drivers	0	0	0	2,000	4,970	248.5%
74 Store persons	2,490	8,655	11,900	11,540	12,880	111.6%
8 LABOURERS	174,365	184,898	220,366	239,750	214,494	89.5%
82 Construction and Mining Labourers	15,920	32,231	27,938	42,750	24,398	57.1%
83 Factory Process Workers	26,884	26,758	23,654	28,600	25,285	88.4%
84 Farm, Forestry and Garden Workers	72,967	69,436	98,235	97,500	99,321	101.9%
85 Food Preparation Assistants	1,563	2,015	3,771	3,700	3,532	95.5%
89 Other Labourers	57,031	53,638	66,768	67,200	61,958	92.2%
G GENERAL EDUCATION GEN19B	158,460	118,735	110,307	61,470	26,339	42.8%
Adult Literacy/ESL GEN19E	31,705	22,045	19,300	7,200	5,755	79.9%
Targeted Courses	126,755	96,690	91,007	54,270	20,584	37.9%
NR TAFE TOTAL	906,775	880,366	923,922	1,024,300	907,567	88.6%

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 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 1 (Managers)

66.1% above the target set in the original DPA. This resulted from increased industry demand for Diploma of Leadership and Management training, which was reflected in the September Addendum with an increased target of 14,000 SCH for this ANZSCO Group.

Group 2 (Professionals)

45.0% below the target set in the original DPA. This resulted mainly from reduced delivery of Visual Arts training following loss of staff and reduced community demand with stronger demand for other vocational training. Delivery of the Certificate IV in Training and Assessment (TAE) declined in 2025 but in response to increased industry and community demand in the latter part of 2025 a new TAE lecturer was employed to boost delivery from start of 2026. Following some resignations and retirements, difficulties were experienced in recruiting Conservation and Ecosystem Management lecturers, with successful recruitment for start of 2026 expected to increase this area of delivery. In light of the above staffing constraints and demand levels, the September Addendum reduced the target to 62,400 SCH for this ANZSCO Group.

Group G (General Education)

General Education delivery fell 57.2% below target in 2025, driven primarily by sustained recruitment challenges for foundation skills lecturers. Multiple recruitment rounds were unsuccessful, particularly in Kununurra, where the College was unable to attract suitably qualified local lecturers. These challenges were intensified by the limited availability of Government Regional Officer Housing (GROH), restricting the College's ability to attract non local applicants.

Throughout 2025, students continued to show a stronger preference for vocational skill sets, especially fee free offerings, reducing demand for Foundation skills courses. Reflecting these trends, the September Addendum revised the annual target for this ANZSCO Management Group down to 50,280 SCH.

Note: Changes in DTWD funding for student support occurred from start of 2025, whereby the Course in Applied Vocational Study Skills (CAVSS) and Course in Underpinning Skills for Industry Qualifications (USIQ) were replaced by Skills for Study which is no longer funded via nominal Student Curriculum Hours under the DPA. This means that General Education SCH in 2025 cannot be benchmarked against total General Education SCH in 2024.

Efficiency Indicator

The efficiency indicator is a measure that shows the average cost of training delivery per student curriculum hour.

1.1 Overall 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 2025 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 the agreed Profile SCH targets in 2025 and achieved 88.6% of that target. Non-Profile delivery was also below target, with 86,458 SCH achieved compared with the planned delivery of 100,000 non-Profile SCH.
- Total Cost of Services in 2025 came in slightly below budget due to reduced delivery, but the ability to scale costs down was limited because the College needed to maintain a largely fixed staffing profile and meet fixed operating commitments.

The variation between the 2024 Actual and the 2025 Actual Cost per SCH is due to a range of factors including:

- The apparent increase in Actual Cost per SCH is not a true reflection of efficiency due to 2025 Profile SCH data not being comparable with 2024 SCH Profile data following removal of training delivery of student study support skills no longer being counted as SCH from 2025, following introduction of Skills for Study in place of the prior USIQ and CAVSS delivery which generated SCH. The comparable SCH delivered in 2024, excluding CAVSS and USIQ, was 838,824 SCH.
- The increase in Actual Cost per SCH from \$82.82 per SCH in 2024, to \$86.55 per SCH in 2025, was mainly impacted by exclusion of training activity and SCH in 2025 that had previously been counted as SCH. The movement in total cost of services was immaterial between 2024 and 2025.

Table 6

	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Actual
NR TAFE	\$68.05	\$77.85	\$82.82*	\$78.57	\$86.55

*Note: The adjusted figure for 2024 excluding CAVSS/USIQ would be \$90.20 per SCH.

2026 Annual Section 40 Estimates

In accordance with Section 40 of the Financial Management Act 2006 and Treasurer's Instructions 953 the annual estimates for the 2026 financial year are hereby included in the Annual Report. These estimates do not form part of the 2025 financial statements and are not subject to audit.

2026 S40 SUBMISSION STATEMENT OF COMPREHENSIVE INCOME	2026 Budget Estimate
	\$000
Cost of services	
Expenses	
Employee benefits expenses	57,030
Supplies and services	15,860
Depreciation and amortisation expense	15,954
Finance costs	446
Other expenses	3,602
Total cost of services	92,892
Income	
Revenue	
Fee for service	1,200
Student charges and fees	1,583
Ancillary trading	32
Interest revenue	1,000
Other revenue	2,700
Total revenue	6,515
Total income other than income from State Government	6,515
Net cost of services	(86,378)
Income from State Government	
State funds	73,611
Resources received free of charge	3,228
Royalties for regions	-
Total income from State Government	76,839
Deficit for the period	(9,539)
Other Comprehensive Income	
Changes in asset revaluation reserve	-
Total Comprehensive Deficit for the period	(9,539)

2026 S40 SUBMISSION	2026 Budget Estimate
STATEMENT OF FINANCIAL POSITION	
	\$000
Assets	
Current Assets	
Cash and cash equivalents	9,216
Restricted cash and cash equivalents	-
Receivables	662
Other current assets	941
Total Current Assets	10,820
Non-Current Assets	
Restricted cash and cash equivalents	-
Property, plant and equipment	241,501
Right-of-use assets	8,130
Intangible assets	85
Total Non-Current Assets	249,716
Total Assets	260,537
Liabilities	
Current Liabilities	
Payables	2,570
Lease liabilities	6,461
Employee related provisions	5,126
Other current liabilities	1,568
Total Current Liabilities	15,724
Non-Current Liabilities	
Lease liabilities	3,122
Employee related provisions	2,965
Total Non-Current Liabilities	6,087
Total Liabilities	21,811
Net Assets	238,725
Equity	
Contributed equity	278,563
Reserves	39,459
Accumulated surplus/(deficit)	(79,297)
Total Equity	238,725

2026 S40 SUBMISSION	2026 Budget Estimate
STATEMENT OF CASH FLOWS	
	\$000
Cash flows from State Government	
State Funds	69,889
Net cash provided by State Government	69,889
Utilised as follows:	
Cash flows from operating activities	
Operating Payments	
Employee benefits	(55,086)
Supplies and services	(12,601)
Finance costs	(446)
GST payments on purchases	(1,283)
Other payments	(2,959)
Operating Receipts	
Fee for service	1,403
Student fees and charges	1,257
Ancillary trading	7
Interest received	785
GST receipts on sales	250
GST receipts from taxation authority	1,033
Other receipts	1,094
Net cash used in operating activities	(66,548)
Cash flow from investing activities	
Purchase of non-current physical assets	(2,079)
Net cash used in investing activities	(2,079)
Cash flow from financing activities	
Principal elements of lease payments	(6,338)
Net cash used in financing activities	(6,338)
Net increase (decrease) in cash and cash equivalents	(5,076)
Cash and cash equivalents at the beginning of period	14,292
Cash and cash equivalents at the end of the period	9,216

2026 S40 SUBMISSION		2026 Budget Estimate
STATEMENT OF CHANGES IN EQUITY		
		\$000
Balance at equity at start of period		241,205
Contributed Equity		
Balance at start of period		271,504
Capital contribution by owners		7,059
Balance at end of period		278,563
Reserves		
Asset revaluation Reserve		
Balance at start of period		39,459
Balance at end of period		39,459
Accumulated Deficiency		
Balance at start of period		(69,758)
Deficit for the period		(9,539)
Balance at end of period		(79,297)
Balance of equity at end of period		238,725
Total deficit for the period		(9,539)

2026 S40 SUBMISSION			
FINANCIAL INDICATORS (RATIOS)			
Ration Number	Ratios	Benchmark	2026 Budget Estimate
1a	Adjusted Operating Result (\$)	N/A	(\$1,990,435)
1b	Net Adjusted Operating Margin (as a % of total income)	+/- 3%	(2.39%)
2a	\$ Cost per SCH		\$81.89
	SCH		1,134,300
2b	Cost per SCH (% movement in \$ cost per SCH)	- 2.5% - + 5%	(7.35%)
3a	Working Capital	Metro: 1.0-1.25 Regional: 1.25-1.75	0.69
3b	Cash Ratio	Metro: 0.7-1.0 Regional: 1.0-1.5	0.59
4	Average Employee Entitlements Accrued (current) in weeks	Max 8 weeks	4.67
5	Sustainability of Cash Reserve in Days	25 - 45 days	46

Glossary

Acronym	
ACM	Asbestos-Containing Materials
AM	Member of the Order of Australia
AI	Artificial Intelligence
ATAG	Aboriginal Training Advisory Group
ATS	Aboriginal Training Services
CaLD	Culturally and Linguistically Diverse
CAVSS	Course in Applied Vocational Study Skills
CEO	Chief Executive Officer
CLIP	College Lecturer Industry Placement program
CQU	Central Queensland University
CSA	Civil Service Association
CESNCE	Clean Energy Skills National Centre of Excellence
CETRI	Pilbara Clean Energy Training and Research Institute
DAIP	Disability Access and Inclusion Plan
DTWD	Department of Training & Workforce Development
EAP	Employee Assistance Program
ELMO	A software platform for staff learning management
EBT	Employment Based Training
EPIC	Empowering People in Communities
EDRMS	Electronic Document and Records Management System
EPIRB	Emergency Position-Indicating Radio Beacon
FARM	Finance, Audit and Risk Management
FTE	Full-time Equivalent
GROH	Government Regional Officers Housing
HR	Human Resources
HVDO	Heavy Vehicle Driving Operations
IAG	Industry Advisory Groups
ITC	Industry Training Councils
JSC	Jobs and Skills Centre
KPI	Key Performance Indicator
MLA	Member of Legislative Assembly

Acronym	
NCVER	National Centre for Vocational Education Research
NR TAFE	North Regional TAFE College
NSW	New South Wales
NBY	Nyamba Buru Yawuru
NAIDOC	National Aborigines and Islanders Day Observance Committee
PNG	Papua New Guinea
PPE	Personal Protection Equipment
PD	Professional Development
RTO	Registered Training Organisation
RAT	Record Awareness Training
SCH	Student Curriculum Hours
STEM	Science, Technology, Engineering and Mathematics
SPBDC	Strategic Partnerships and Business Development Committee
TFR	Targeted Fee Relief
TAFE	Technical and Further Education
TAC	Training Accreditation Council
USA	United States of America
USIQ	Underpinning Skills Industry Qualifications
VETDSS	VET Delivered to Secondary Students
VET	Vocational Education and Training
WA	Western Australia
WHS	Workplace Health and Safety
WWC	Working with Children clearance
YADF	Young and Deadly Futures



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