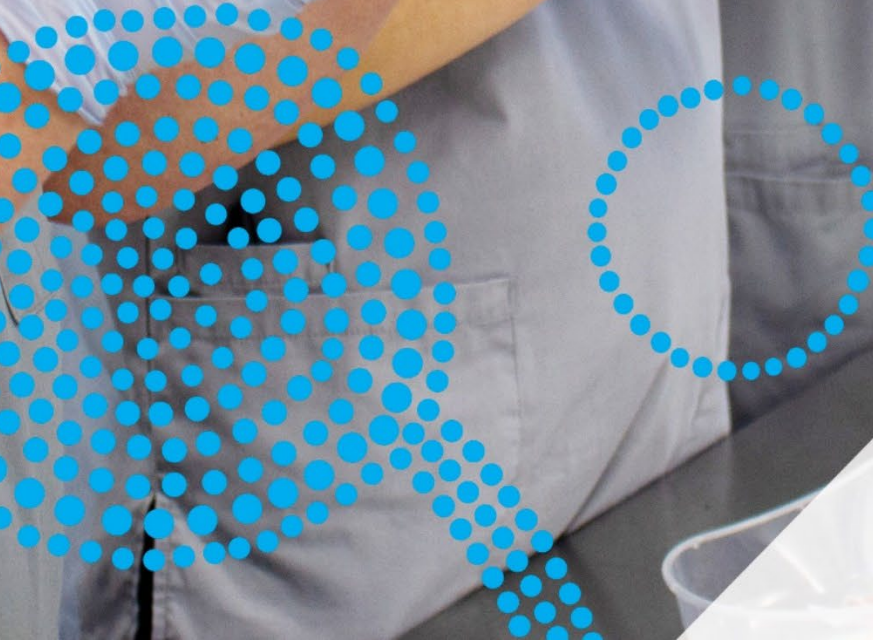




*We're working for  
Western Australia.*



**2022**  
Annual  
Report

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## ABOUT THIS ANNUAL REPORT

This Annual Report presents easy to read information on the operational, financial and service performance of Central Regional TAFE for the period 1 January 2022 to 31 December 2022.

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

Enquiries and feedback may be directed to:

Manager Planning and Quality  
Locked Bag 103  
GERALDTON WA 6531

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

### Acknowledgment of Country

Central Regional TAFE acknowledges the Traditional Custodians of Country throughout the Midwest, Gascoyne, Wheatbelt and Goldfields regions and their connections to land, sea and community.

We pay our respects to their Elders past, present and emerging and extend that respect to all Aboriginal and Torres Strait Islander Peoples today.



*Gascoyne - Goldfields - Wheatbelt - Midwest*

## Campuses

### Batavia Coast Maritime Institute Geraldton

133 Separation Point Close  
Beachlands WA 6530

### Geraldton

173 - 175 Fitzgerald Street  
Geraldton WA 6530

### Moora

242 Berkshire Valley Road  
Moora WA 6510

### Carnarvon

14 Camel Lane  
Carnarvon WA 6701

### Kalgoorlie

34 Cheetham Street  
Kalgoorlie WA 6430

### Northam

LOT 1 Hutt Street  
Northam WA 6401

### Exmouth

Ningaloo Centre  
Cnr Murat Rd & Truscott Cres  
Exmouth WA 6707

### Merredin

42 Throssell Road  
Merredin WA 6415

### Technology Park Geraldton

Cnr Deepdale Road & Arthur Road  
Deepdale WA 6532

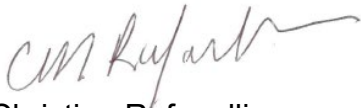




## STATEMENT OF COMPLIANCE

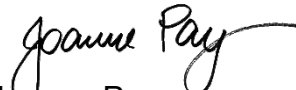
Hon Simone McGurk, MLC  
Minister for Training; Water; Youth  
8<sup>th</sup> Floor, Dumas House  
2 Havelock Street  
WEST PERTH WA 6005

In accordance with Section 54 of the *Vocational Education and Training Act 1996* and Section 61 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report for Central Regional TAFE for the year ended 31 December 2022.



Christine Rafanelli  
Acting Governing Council Chair  
Central Regional TAFE

14 March 2023



Joanne Payne  
Managing Director  
Central Regional TAFE

14 March 2023

# AGENCY OVERVIEW

## EXECUTIVE SUMMARY

### MESSAGE FROM THE GOVERNING COUNCIL CHAIR AND MANAGING DIRECTOR

We present the 2022 Annual Report on behalf of Central Regional TAFE (CR TAFE) and the Governing Council.

The year saw the College achieve 91% of planned publicly funded delivery against a target of 2,075,000 Student Curriculum Hours (SCH). The College continued to contribute to Government's priority of increasing access to training places for Western Australians. The College Executive continued to focus on Government stimulus incentives, to re-focus on improving the student journey, increasing our capacity to deliver by developing organisational capability and meeting our planned targets. This strategy has paid off with many initiatives strengthening the College's ability and capacity to deliver training across industry areas from the beginning of 2023.

COVID-19 continued to impact College operations through staff and student absences. The skills shortage affecting many industries across the country also impacted training delivery, with it being difficult to attract and retain lecturers in some industry areas. Measures aimed at safeguarding the health and wellbeing of our students were implemented as we continued to pursue technology enabled learning.

The College was acknowledged as a finalist in the category of Large Training Provider of the Year at the WA Training Awards.

In response to the demand for skilled workers the College continued to grow Apprentice and Traineeship programs. We also continued to deliver priority skills training with our Heavy Vehicle Driving Operations courses, addressing a key industry skills shortage in the transport sector.

The College continued to support the State's training priorities with more programs offered under the *Lower Fees, Local Skills* initiative, and the COVID-19 and *Skills Ready* skill sets. These programs offer greatly reduced fees or fee-free access to training for eligible students. Although the College experienced a drop in enrolments in skill sets, low and fee-free settings continued to drive enrolments in priority areas, with training opportunities presented for younger students, concession holders and job seekers taking up a range of half-price or fee-free skill sets. This enhanced our students job opportunities with employers seeking skilled workers.

The Technology Enhanced Training (TET) project was further developed in 2022 with the purchase of online training products, equipment and digital tools. Innovative flexible, learning products and environments were showcased through a series of VET-Tech professional development sessions that were facilitated for lecturers throughout our region.

The State Government's Rebuilding TAFE program saw completion of the refurbished creative arts building at the Geraldton Campus, refurbishment of the metals and construction trades workshop at the Northam Campus, commencement of the heavy trades workshop at Kalgoorlie and significant progress on the \$2m overhaul of the *MasterClass* training vessel which will be completed early in 2023.

The College continued to engage with industry partners through the development of programs such as the Commonwealth Cyber Security Skills Partnership Innovation Fund to develop regional capacity in this growing skills demand area.

The delivery of training for Aboriginal students remained a key priority with support services ranging from student mentoring to nutrition programs and scholarships. The Aboriginal Branding project was further established in 2022 as a vehicle to connect with Aboriginal communities and to further engage Aboriginal students. Despite some interruptions due to COVID-19 the Aboriginal Advisory Group continued to provide the College with advice and support, including in the development of our Innovate stage Reconciliation Action Plan.

The 2023-2025 College Strategic Plan was developed in close collaboration with staff, stakeholders and the Governing Council. The College values were revisited with Collaboration, Integrity, Innovation, Respect and Courage being chosen to best describe how we behave and work together to achieve great outcomes. In 2022 we assisted more than 10,000 students to unlock their potential on their learning journey over nine campuses and across 1.52 million square kilometres of Western Australia.

We acknowledge and thank our amazing staff who enable the delivery of high-quality training that provides pathways to employment for our students.

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

We would also like to acknowledge the ongoing work with the Regional Development Commissions and Chambers of Commerce and Industry, supported by the Department of Training and Workforce Development to support the delivery of priority actions in our regions.

We thank our Governing Council members for their commitment, valued support and oversight throughout 2022.

The *Free in '23* campaign holds great promise for students at Central Regional TAFE in 2023 and we look forward to a successful year of working collaboratively with our partners throughout the regions to ensure the needs of the local workforce, and the aspirations of individuals are met.



Christine Rafanelli  
Acting Governing Council Chair  
Central Regional TAFE



Joanne Payne  
Managing Director  
Central Regional TAFE



ABOUT US

AGENCY OVERVIEW 2022



10,477  
Enrolments



57.8% Male  
42.1% Female  
0.1% Non-binary



**Servicing four regions:**  
Nine campuses spanning 58% or 1.52 million km<sup>2</sup> of Western Australia: Northam, Kalgoorlie, Exmouth, Carnarvon, Merredin and Moora with three in Geraldton.



Student satisfaction = 84%



OVER  
**190**  
QUALS

**LOWER FEES  
LOCAL SKILLS**

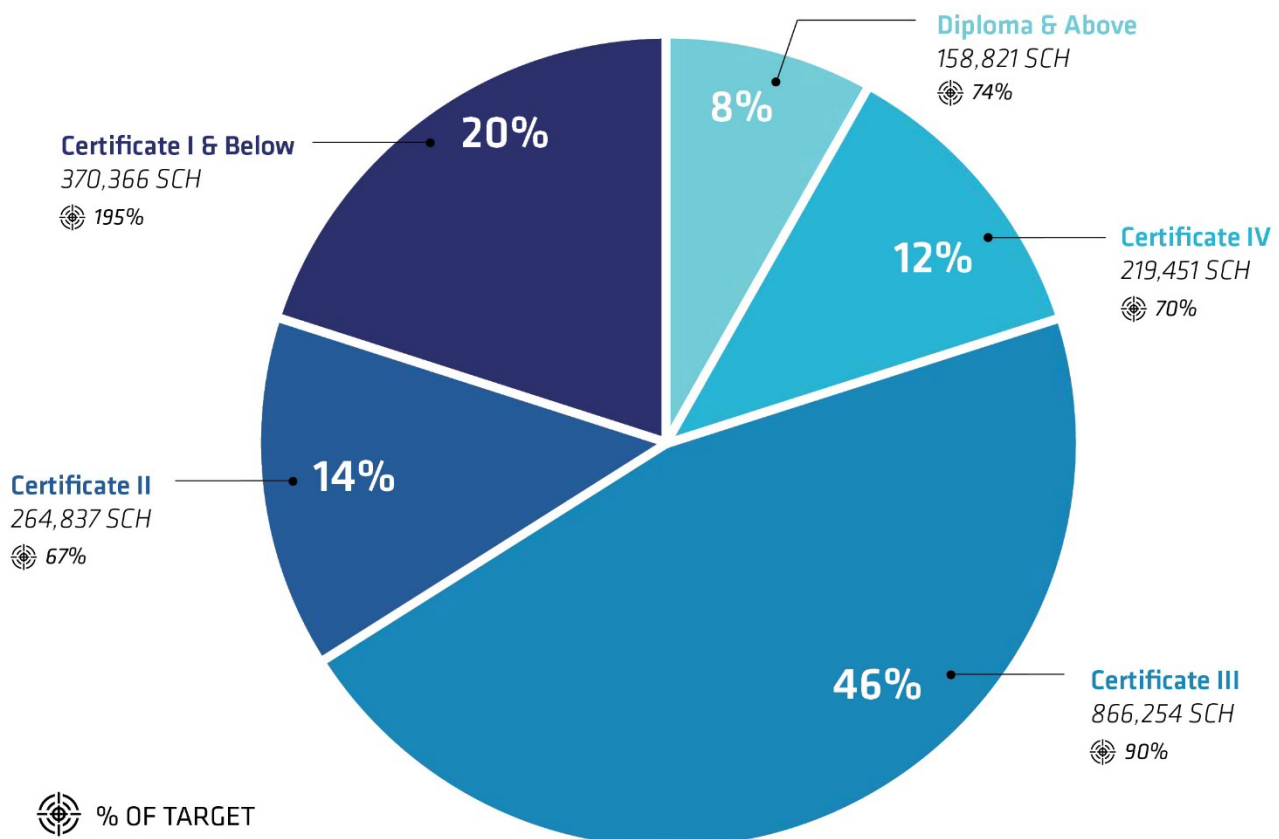
918,418 student curriculum hours delivered to 5,163 students.

ACHIEVED

**103%**

of planned Apprenticeship and Traineeship training.

DELIVERY AT QUALIFICATION LEVEL



## STRATEGIC PLAN 2023 - 2025



Central Regional TAFE

**Strategic Plan**  
2023-2025



Unlocking Potential



The Strategic Plan was developed in 2022 for 2023 - 2025 through extensive consultation with the Governing Council, staff, students, industry, regional communities, Government agencies, secondary schools, community groups, and access and equity groups. The outcomes and key strategic initiatives from this consultation process were included in the plan.

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

### Strategic Goal 1: Develop and support contemporary training.

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

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

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

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

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

### Strategic Goal 4: Build a connected and cohesive college.

- Success Factor 1:  
Operations are aligned to optimise efficiency.
- Success Factor 2:  
Facilities, resources and talent is maximised to enable a culture of high performance.

## OUR VISION

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

## OUR PURPOSE

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

## OUR VALUES

### COLLABORATION

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

### INTEGRITY

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

### INNOVATION

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

### RESPECT

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

### COURAGE

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

## OPERATIONAL STRUCTURE

### Enabling Legislation

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

### Responsible Minister

As of 14 December 2022:

Hon Simone McGurk, MLA  
Minister for Training; Water; Youth

Prior to 14 December 2022:

Hon Sue Ellery, MLC  
Minister for Education and Training



## Accountable Authorities

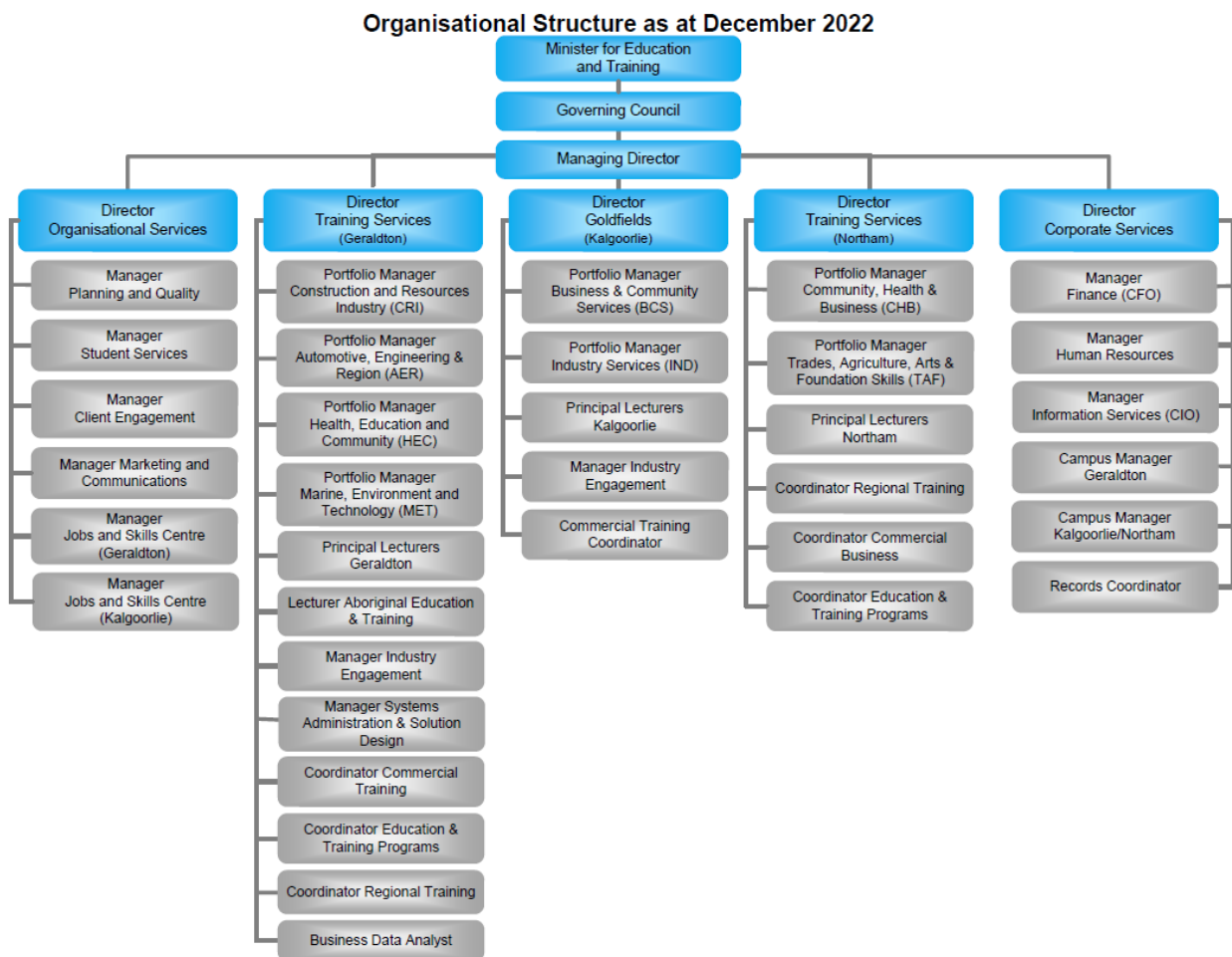
The Accountable Authority for Central Regional TAFE is the Governing Council. The Managing Director is the Chief Executive Officer who is supported by a Corporate Executive.

## Organisational Structure

Central Regional TAFE is comprised of three Directorates:

- Corporate Services
- Organisational Services
- Training Services

The organisational chart below illustrates Central Regional TAFE’s directorates and subsequent functional areas in 2022.



## Governing Council

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

Membership of the Governing Council is by ministerial appointment, as a result of the members' expertise in a range of industries and specialties, oftentimes gained in the private sector. As members of public sector boards and committees it is imperative the Governing Council members ensure that business decisions are made in the public's best interest. Governing Council members as at 31 December 2022 were:



**Graeme Wilmot**  
(Chairperson)

MBA, Grad Dip  
Management



**Christine Rafanelli**  
(Deputy Chair)

Grad Cert  
Management, BEd



**Anthony Evans**

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



**Yvonne Messina JP**

BArts, BEd,  
Dip Bus (Legal),  
GAICD



**Rebecca Davidson**

BA (Hons),  
MSc (Econ),  
GAICD



**Jeffrey Gunningham**

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



**Shaneane Weldon**

BAppSc - Aboriginal Community  
Management and Development



**Marcelle Watson**

BASc (Hons)  
Cert IV Training and Assessment



**Jocelyn Carmichael**

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



**Jamie Strickland**

## Corporate Executive

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

Corporate Executive consisted of the following members as at 31 December 2022:



### **Joanne Payne, Managing Director**

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



### **Tim McLachlan, Director Organisational Services**

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



### **Craig Jerrard, A/Director Corporate Services**

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



### **Delia Pascua-McGlew, Director Training Services Northam**

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



### **Karen Watts, Director Training Services Geraldton**

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



### **Mitch Brennan, A/Director Goldfields**

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



## Administered Legislation

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

## Other Key Legislation

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

### State Legislation

- Auditor General Act 2006
- Building Act 2011
- 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
- Government Employees Superannuation Act 1987
- Industrial Relations Act 1979
- Library Board of Western Australia Act 1951
- Minimum Conditions of Employment Act 1993
- Procurement Act 2020
- Public and Bank Holidays Act 1972
- Public Interest Disclosure Act 2003
- Public Sector Management Act 1994
- Salaries and Allowances Act 1975
- School Education Act 1999
- State Records Act 2000
- State Superannuation Act 2000
- State Superannuation Regulations 2001
- Tertiary Education Quality and Standards Agency Act 2011
- Vocational Education and Training (Colleges) Regulations 1996
- Vocational Education and Training (General) Regulations 2009
- Workers' Compensation and Injury Management Act 1981
- Work Health and Safety Act 2020
- Working with Children (Criminal Record Checking) Act 2004
- Workplace Reform Act 2014

### Commonwealth Legislation

- Archive Act 1983
- Competition and Consumer Act 2010
- Copyright Act 1968
- Disability Discrimination Act 1992
- Education Services for Overseas Students Act 2000
- Fair Work Act 2009
- Fringe Benefits Tax Act 1986
- Goods and Services Tax Act 1999
- Higher Education Support Act 2003
- National Vocational Education and Training Regulator Act 2011
- Privacy Act 1988
- Racial Discrimination Act 1975
- Sex Discrimination Act 1984
- Skilling Australia's Workforce Act 2005
- Spam Act 2003
- Standards for Registered Training Organisations (RTOs) 2015
- Student Identifiers Act 2014
- VET Student Loans Act 2016
- Workplace Relations Act 1996

## PERFORMANCE MANAGEMENT FRAMEWORK

### Outcome Based Management Framework

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

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

### Changes to Outcome Based Management Framework

The CR TAFE Outcome Based Management Framework did not change during 2022.

### Shared Responsibilities with Other Agencies

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

# AGENCY PERFORMANCE

## REPORT ON OPERATIONS

### Training Delivery

Central Regional TAFE delivered a total of 1,927,232 Student Curriculum Hours (SCH) to over 9,100 students in the 2022 academic year.

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

State Government subsidised training saw 1,879,709 SCH delivery.

### Training Priority

The tables below show the achievement of the College in terms of performance against original contract targets of SCH in the 2022 Delivery and Performance Agreement (DPA):

Training Priority	Target SCH	Actual SCH	%
Apprenticeship	260,695	266,884	102.4
Traineeship	74,773	82,535	110.4
<b>Employment Based Training (EBT) Total</b>	<b>335,468</b>	<b>349,419</b>	<b>104.2</b>
Pre-Apprenticeship	69,288	49,825	71.9
Lower Fees, Local Skills	1,109,546	918,418	82.8
Critical COVID-19 Skill Sets	29,775	9,395	39.4
WA Recovery Skill Sets	80,306	113,058	140.8
Priority Industry Training	1,366,485	1,121,284	82.1
Age 15-24	1,000,615	794,655	79.4

### Qualification Completions

Priority Areas	Benchmark	Actual	%
Certificate III and above	1,769	1,322	74.7
Aboriginal and Torres Strait Islanders Certificate II and above	240	164	68.3
People with Disabilities Certificate II and above	145	120	82.8

### Student Demographic Response Rates

Students are asked to answer two demographic questions:

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

The table below shows the response rate to these questions:

Demographic	Benchmark	Actual	%
Aboriginal Question	90%	91.4%	101.6%
Disability Question	90%	94.4%	104.9%



## Actual Results versus Budget Targets

### Summary of Financial Targets

Indicators	2022 Target	2022 Actual	Variation
<b>Total cost of services</b> (Source: Statement of Comprehensive Income)	63,559,479	66,278,217	2,718,738
<b>Reason for Significant Variation:</b>			
Additional expenditure between target and actual as a result of:			
<ul style="list-style-type: none"> <li>- contracted services for assessing heavy vehicle driver training program coordinated through Northam and Geraldton campuses.</li> <li>- once-off cost of living payment (and oncosts) to staff \$1.3m.</li> <li>- new plant and equipment through the College's rolling asset replacement program as well as cash grants from Department of Training and Workforce Development for equipment replacement (art building refurbishment).</li> <li>- repairs and maintenance to air conditioning, plant and equipment, buildings.</li> <li>- increase in workers compensation premium.</li> </ul>			
<b>Net cost of services</b> (Source: Statement of Comprehensive Income)	55,623,816	59,914,725	4,290,909
<b>Reason for Significant Variation:</b>			
Additional net cost of services between target and actual as a result of:			
<ul style="list-style-type: none"> <li>- in addition to the Total cost of services variance, revenue has declined by \$1.9m.</li> <li>- alignment of income from public sector entities from fee for service and other revenue, to income from State Government \$947k.</li> <li>- alignment of student fees and charges to income from State Government as a result of the targeted fee relief initiatives such as fee free courses as well as a shortfall in achieved student curriculum hours (SCH) and therefore student fee revenue.</li> </ul>			
<b>Total equity</b> (Source: Statement of Financial Position)	108,811,832	124,793,182	15,981,350
<b>Reason for Significant Variation:</b>			
Increase of total equity between target and actual as a result of:			
<ul style="list-style-type: none"> <li>- Landgate's net asset revaluation increment of land and buildings.</li> </ul>			
<b>Net increase/(decrease) in cash held</b> (Source: Statement of Cash Flows)	(655,514)	2,590,049	3,245,563
<b>Reason for Significant Variation:</b>			
Net increase in cash held between target and actual as a result of:			
<ul style="list-style-type: none"> <li>- combination of unspent funds resulting from a shortfall in achieved student curriculum hours (SCH); needed for refund to Department of Training and Workforce Development.</li> <li>- unspent project cash grant funding; needed for upcoming year to complete project terms and conditions.</li> </ul>			

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

## Summary of Key Performance Indicators

Key Effectiveness Indicators	2022 Target	2022 Actual	Variation
<b>Student Satisfaction</b>			
Overall Student Satisfaction (Source: WA Student Satisfaction Survey)	93.5%	84.3%	9.2% ↓
Reason for Significant Variation: The 2022 actual result for the student satisfaction rate was lower than expected and the College will instigate an exploration as to the reason this has occurred.			
<b>Graduate Achievement Rate</b>			
Achieved main reason for doing course.	91.0%	88.9%	2.1 ↓
Overall quality of training. (Source: Student Outcomes Survey NCVET)	N/A	88.9%	
Reason for Significant Variation: The 2022 actual for the graduate achievement rate was lower than expected, however it exceeded the 2022 actuals for TAFE Australia (85.7%) and all VET Providers in Australia (87.2%)			
<b>Graduate Destination Rate</b>			
Employed	80.0%	79.9%	0.1% ↓
Unemployed	N/A	7.8%	
Not in Labour Force	N/A	12.3%	
(Source: Student Outcomes Survey NCVET)			
The Original Graduate Destination Rate Target of 85% was revised to 80% and approved by Governing Council on 12 December 2022.			
Reason for Significant Variation: No significant variation.			
<b>Achievement of Profile Delivery</b>			
% of Profile Achieved	2,200,000 SCH	1,879,709 SCH 85.4%	320,291 SCH ↓
During 2022 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2022 was 2,075,000 SCH. The percentage achieved against this revised target was 90.59%.			
Reason for Significant Variation: There has been a noticeable decline in achievement of profile delivery targets in 2022 as a result of reduced numbers of students accessing training across most categories (excluding employment-based training and foundation skills) with high employment being one of the reasons for reduced demand as a result of such a tight labour market. Further, there appeared to be some hesitancy in students enrolling to start 2022 as a result of uncertainly related to the ongoing presence of COVID-19 in the community.			

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

## Achievement against Strategic Directions

In 2022 Central Regional TAFE reviewed the strategic goals in the College's Strategic Plan to focus on State Government priorities for training and workforce development as the WA economy once again experienced growth and critical worker shortages throughout the State. The following examples highlight achievements in accordance with its strategic goals defined in the Strategic Plan 2020 – 2022, and in conjunction with relevant government and training sector plans. These include the *WA Recovery Plan*, recommendations from the *Review of Skills, Training and Workforce Development*, and the *State Training Board, Strategic Plan*.

### Provide Industry Relevant and Quality Assured Training

- CR TAFE continued to implement *Skills Ready*, *WA Recovery Skill sets* and *COVID-19 skill sets* in line with recommendations in the *Review of Skills, Training and Workforce Development* that identified industry demand for short, targeted training addressing specific skills needs during the COVID-19 pandemic's recovery stage. The College introduced additional skill sets as these were endorsed by industry and along with the COVID-19 critical skill sets, delivered essential training and skills development to workers requiring entry level skills or upskilling to meet the growing demand for workers in the vibrant WA economy. The fee-free status of these skill sets for eligible students enabled participation and access to essential training for people throughout the region. We also envisage that with the release of the *Free in '23* initiative this demand will continue.
- The College continued to offer an increasing number of qualifications and skill sets supported through the *Lower Fees, Local Skills* initiative as further courses were added in 2022, and have well prepared for implementation of the *Free in '23* offerings in preparation for January 2023. In 2022 these *Lower Fees, Local Skills* courses provided significantly discounted fees for students and fee caps for eligible students including young people, jobseekers, and concession holders. The uptake of these courses while not as strong as in 2021, continued to be evident and will remain a focus in 2023 alongside the *Free in '23* qualifications and skill sets as a key strategy to encourage Western Australians to gain the necessary skills to meet the workforce demands of WA's businesses.
- Employment Based Training (apprenticeships and traineeships) remains a core training responsibility for CR TAFE with a range of apprentice qualifications delivered at five of CR TAFE's campuses across the regions. In 2022 apprenticeship and traineeship enrolments increased in line with strong apprentice and trainee numbers across the state.

Demand for skilled workers, the availability of a range of financial support for employers to take on apprentices and the transitioning of many of the apprentice programs offered at CR TAFE have contributed to the increase in apprentice numbers. Areas such as heavy duty automotive, electrical trades and metal fabrication have experienced strong apprentice numbers in 2022 and this appears likely to continue.

The College continues to consult with employers to improve and streamline apprentice management processes and to utilise more on-the-job opportunities to collect assessment evidence. An apprentice portal piloted in 2022 will be rolled out across all TAFEs and with employers in 2023 and will provide greater accessibility and overview of the status of the training contract for any given apprentice at a point in time for the apprentice, employer and the TAFE, providing much greater transparency for all stakeholders.

- The refurbishment of the *MasterClass* training vessel commenced in Term 4 2022 and the vessel is due back in the water for the commencement of Term 2 2023. This refurbishment will greatly enhance the quality of our Marine training in Geraldton.
- The completion of the Visual Arts building redevelopment in Geraldton saw classes recommence in the facility to start Term 2 2022. Students are benefitting from a range of outstanding training facilities on offer in the refurbished building including new studio spaces for painting and drawing, purpose built textiles and jewellery making studios, screen and media facilities and a new ceramics studio. These major works are part of the *Rebuilding our TAFE's* plan, the biggest investment in TAFE, in WA's history, delivering essential infrastructure upgrades and creating first-class facilities which enable new learning programs and in turn generate opportunities for jobs.
- In line with state priorities for training and local workforce skills demand CR TAFE continued to deliver a high proportion of hours in Health (Nursing, Preparation for Health Studies and Mental Health and Allied Health), Individual Support (Aged Care and Disability Support) and Children's Services. Maritime Operations, Civil Construction and Heavy Vehicle Driving Operations saw considerable enrolments throughout 2022, reflecting the workforce requirements of these industries. These programs sit within the Priority Industry Qualifications training category, and reflect a large proportion of *Lower Fees, Local Skills, Skills Ready* programs and the WA Recovery skill sets.
- Delivery of training for Aboriginal students remains a key focus area of CR TAFE's training and in 2022 programs resumed in many regional locations, however there are still some more remote areas where we will resume connections with in 2023 following disruptions due to COVID-19. Strong participation by Aboriginal students in training in Civil Construction, Conservation and Land Management, Construction, and the Resources Sector is leading to qualifications and skills development in industry areas with very good employment opportunities. We are also identifying more engagement by Aboriginal participants in the Driving Operations skill set as opportunities become available in the various regional locations. Aboriginal Ranger programs in several locations are also leading to strong employment outcomes.

The College has also continued to provide a wide range of student support services including specialised Aboriginal Support positions, student mentoring, designated places in identified programs, nutrition programs and a number of scholarships to encourage retention and successful outcomes for Aboriginal students.

- A STEM Immersion program for Year 10 students in Geraldton and Northam was once again conducted which was highly successful in both locations. This involved students from a number of high schools in the regions who engaged in a short program designed to introduce them to the delivery of STEM skills through Vocational Education and Training. The program differed between campuses according to school needs in each location, the program was based around a project with students able to choose an industry stream related to their interests.

The funding secured by the College in 2021, through the Commonwealth *Cyber Security Skills Partnership Innovation Fund* to develop regional capacity in this growing skills demand area did not commence in 2022, however it is hoped that 2023 will see a pilot group of students complete this offering and the College will partner initially with the City of Greater Geraldton, City of Kalgoorlie-Boulder and Iluka Resources over a three-year project to upskill workers and develop training programs for new entrants into cybersecurity occupations.

- In 2022 we have continued to identify advances in the utilisation of the Student Management System (SMS) and associated processes to improve the quality and effectiveness of systems by which clients interact with CR TAFE. A new Training Systems Administration branch was established in 2022 with a key driver to enable efficient and improved customer service in respect to enrolling and resulting and improving the entire student journey.

Continued progress has been made in 2022 to further develop and maintain a high-quality student experience, regardless of how and where students interact with the College, and form part of a series of ongoing projects aimed at enhancing the Student Journey and that will come to fruition in 2023.

- In 2022 the College appointed a Technology Enabled Training Leader to directly support lecturers and progress the Blended Delivery Strategy and ensure the full realisation of the Technology Enhanced Training (TET) project that has provided increased access to equipment, digital tools and technology enabled learning environments.

### Enhance strategic relationships and partnerships

- CR TAFE took a lead role in the Midwest, Goldfields and Wheatbelt Regional Coordinating Committees held throughout 2022. These were established as a result of the Regional Skills Summits (RSS) in these locations in the second half of 2021. All priorities for 2022 were completed or are implemented and are ongoing across all CR TAFE locations and new priorities have been set by the Committees for each location to start 2023.
- Partnerships with key employers including BHP, Iluka and Northern Star have contributed to an increase in the number of traineeships being delivered by CR TAFE particularly related to the resources sector and this will continue in 2023.
- The delivery of Certificate III in Agricultural Mechanical Technology and Certification III in Automotive Sales in partnership with AFGRI at Moora campus continues to expand annually. This has provided a strong training model that will be used for Muresk delivery. It is anticipated that in 2023 the College will have 50 new apprentices coming from a variety of dealerships across the state to undertake the programs using the newly built Muresk facilities.
- The College continued delivery of programs for Aboriginal Rangers in the Midwest/Gascoyne in 2022. The now well established Malgana Ranger program in Shark Bay delivered in partnership with the Yamatji Marlpa Aboriginal Corporation and the Malgana Aboriginal Corporation continued successfully throughout 2022. The Budadee Rangers program in the Pilbara a partnership with Terra Rosa and the Jidi Rangers in the Upper Murchison and Gascoyne partnered with Terra Rose and also the Jidi Aboriginal Corporation had further success in 2022 in regard to completion of Conservation and Ecosystem Management qualifications at the respective locations.
- In 2022 the College in partnership with Yamatji Southern Regional Corporation commenced the search for 12 trainees for an Aboriginal Sea Ranger program. This program will be offered over two years and will commence early in 2023.
- The Managers Industry Engagement continue to establish links with a number of businesses and organisations across the region and to be CR TAFE's first point of contact in the industry engagement model. These Managers also provide the College valuable information for current and emerging industries in the regions and ensure we strategically position ourselves to provide training programs that meet the needs of our community.



- In 2022 the College continued to lead in a multi-partner program to deliver the heavy vehicle driver training skill set commenced in 2021, under the Certificate III in Driving Operations. The program continues to be a success and aims to address a critical shortage of qualified and experienced truck drivers, as identified by the industry in WA. The training is supported by a major contribution from the State Government, with key involvement from industry through the Western Roads Federation.
- The College continued in 2022 to partner with Driver Risk Management (DRM) to deliver and assess the skill set, with additional components including the forklift license and practice hours in a truck leading to the participant sitting their license test for either Heavy Rigid (HR) or Multi-combination (MC) licenses. To date we have 250 graduates from this program who are now fully employed. The College will continue to deliver this training to a range of clients in 2023.
- In 2022 the College continued to be the preferred RTO for the Laverton Training Centre (LTC) delivering quality training to local people. CR TAFE was integral to the establishment of the training centre in collaboration with Australian Potash Limited and other partners who have now established a not-for-profit organisation overseeing the LTC. The training aligns with the needs of local employers and the community and is culturally appropriate. The training offered aligns with two major employment pathways of Aboriginal Ranger work or Transports and Logistics and Machine operations. The program continues to be a success and aims to address demand for skilled workers in the regions and, importantly, increase opportunities for the local Aboriginal community.
- CR TAFE continued to work closely with schools to provide pathways from school to Vocational Education and Training. Of note were the STEM Immersion and ASBT programs mentioned above.
- The pilot Semester 2 2022 policy directions for VETDSS programs with Year 10's able to access a Certificate II offering and Year 11 and 12's able to access either a second qualification or a skill set, have proved very beneficial. This policy change is also in place for the entirety of 2023 and will significantly increase access to VET for many regional secondary students, whose operations would otherwise be limited.
- The College delivered the PRIME project with Merredin Community College in partnership with Muresk and DPIRD. Students engaged with DPIRD scientists at their research station to experience non-traditional farming practices using latest technology and software.
- The College enrolled a significant number of students in the Certificate IV in Preparation for Health and Nursing Studies, which provides a pathway to further study in a range of areas including university entry and preparation for potential entry into the Diploma of Enrolled Nursing.
- Successful implementation of the Year 9 Career Taster Program across CR TAFE. The purpose of this commitment is to identify ways to begin to inspire secondary school students about potential career options and pathways before moving into selections of study and pathways in their upper secondary years. This project will continue into 2023.
- CR TAFE is a member of the following networks:
  - TAFE Directors Australia
  - Chamber of Minerals and Energy
  - Institute of Public Administration WA

- Regional Chambers of Commerce
- Regional Coordinating Committees (Midwest, Wheatbelt, Goldfields).

### Be a sustainable, business ready, can do organisation

- In 2022 CR TAFE placed a focus on setting up appropriate support positions and structures to prepare for the RTO Renewal Audit that will now be undertaken in 2023. There were a significant number of Training Package transitions in 2022, particularly evident with our apprentice offerings that required a structured approach across the College to ensure these were all transitioned as smoothly as possible. The College conducted internal audit for those qualifications and skill sets that were identified as high risk. This facilitates continuous improvement of our practices across the three major locations.
- Throughout 2022 lecturers undertook the Currency, Lecturer Industry Placement (CLIP) program in various industries. This provided the lecturers current industry experience and opportunities to network and establish good working relationships with the host employers. This program will continue in 2023 with a focus on further increasing lecturer participation in the program.
- Online Professional Development for staff continues in the areas of Accountable and Ethical Decision Making, WHS, Records Management, Information Management Security, Public Sector and Cultural Awareness.
- The whole of College Professional Development Program was conducted in late January 2022 over the course of a week which included both online streaming and face to face sessions. Areas were also provided opportunity to contribute to the business continuity plans across the College.
- MS Teams has become the medium of choice across the college to conduct both internal and external meetings and delivery of training, and will continue for enhanced communication and training delivery
- Organisational values are promoted and recognised through a “Values Champion” award process.
- Working from Home policy was reviewed with greater implementation during the year to ensure continuity of learning where required. CR TAFE also recognises the value of flexible working arrangements for staff that accommodate health and safety concerns or caring responsibilities and enable staff to engage in work remotely where this is appropriate.

## Other activities in 2022

### New trades training workshop opened in Northam

The \$2 million upgrade at Northam Campus of CR TAFE was officially opened on the 14 September 2022.

The project included reconfigured classrooms to maximise space, extra classroom, computer lab and six new welding bays.

The upgraded facilities will help to meet the needs of industries in the Wheatbelt region - including metal fabrication and construction - by training students in industry-standard facilities to leave TAFE job-ready.

### Visual Arts and Creative Industries boost for Geraldton Campus

The Minister for Education and Training Hon. Sue Ellery MLC officially opened the \$4 million dollar upgrade to I Block at Geraldton Campus on the 4 June 2022.

CR TAFE's ageing visual arts building has been extended and refurbished to include modern art studios, workshops, classrooms, and a screen and media studio and digital media centre.

The new facility will be used to deliver training in painting and drawing, fashion and textiles, multimedia, photography, graphic design, jewellery making, ceramics and glassmaking, ensuring students are learning in industry-standard facilities so they graduate job-ready.





### New signage rolling out across CR TAFE campuses



Embracing the “One CR TAFE” concept, new signage and branding is being rolled out across all campuses of CR TAFE. The new designs utilise elements from CR TAFES collaboration with regional Aboriginal artists.

Works are underway or completed at most campuses and with planning and design well underway for the remaining campuses.

The outcomes from this project are

visually excellent and highlight CR TAFE’s commitment to meaningful actions towards national reconciliation.

### CR TAFE students’ photography highlighted in Carnarvon

“Through Our Eyes” Photographic Exhibition opened in Carnarvon on 6 December, showcasing a collection of images taken by CR TAFE students enrolled in Certificate I in Gaining Access to Training and Employment (GATE).

The exhibition ran from 9 December 2022 through until 31 January 2023 and took patrons on a journey in the Gascoyne, through the memories and stories told by our students behind the camera.

The project has been a collaboration between the Shire of Carnarvon, AVIVO, Horizon Power and Central Regional TAFE.



### Regional and remote training in the Goldfields

The Laverton Training Centre (LTC) celebrated its first cohort of students completing Certificate II in Rural Operations.

Thirty two Aboriginal students completed nationally accredited vocational training courses at Australian Potash's Laverton Training Centre.

CR TAFE donated infrastructure to help establish the centre and is the preferred RTO, providing local people with valuable qualifications to access employment pathways into Aboriginal Ranger Programs, roadwork roles, as well as mining and civil construction.

The program has attracted participants from across the Goldfields, including Laverton, Mount Margaret, Leonora, and Wiluna. The students have completed short courses with a 100 per cent attendance and success rate for the first semester, with 17 students completing their construction industry Work Health and Safety White Card.

## Aboriginal Training

The College continued to implement the 2021-2022 Aboriginal Organisational Development Plan to replace the former Aboriginal Training Plan. Twelve key areas requiring planning, awareness, education, and implementation formed the cornerstone of the Plan:

- 1 Increase the level of commitment by senior staff towards reconciliation and RAP implementation.
- 2 Establish partnerships with Aboriginal and Torres Strait Islander organisations.
- 3 Progress Cultural Competency training for all staff.
- 4 Establish an Aboriginal Torres Strait Islander procurement strategy.
- 5 Procure two percent of services from Aboriginal businesses.
- 6 Increase training to regional and remote locations.
- 7 Achieve Aboriginal training targets in the Delivery and Performance Agreement.
- 8 Provide professional development opportunities to our Aboriginal staff.
- 9 Increase Aboriginal staff employed at the College.
- 10 Increase the AVETMISS reporting data on Aboriginal people engaging in training.
- 11 Develop the Aboriginal Advisory Group to be a valued contributor to CR TAFE's operations.
- 12 Develop Aboriginal Learning Hubs at Northam and Kalgoorlie campuses.

Below is a summary of key activities the College undertook in 2022:

- In 2022, a total of 1,051 students enrolled at CR TAFE who identified as Aboriginal and/or Torres Strait Islander, accounting for 12.7% of total College enrolments. This count is a 10% decrease from 2021 enrolments.
- Fifteen (15) scholarships were offered to Aboriginal Students in 2022.
- The Marketing and Branding strategy to incorporate Aboriginal artwork to the College campuses was further implemented through:
  - Staff polo shirts
  - Email signature banners
  - Business cards and name badges
  - Banners
  - Acknowledgement of Country cards
  - Campus signage and Vehicle branding
- Four major student awards were won by Aboriginal students.
- Tutors, mentors and Aboriginal support staff were provided on all main campuses in 2022.
- Following COVID-19 interruptions, the Aboriginal Advisory Group met three times in 2022.



- A partnership with Bundiyarra Aboriginal Community Organisation was established to deliver a Certificate IV in Training and Assessment for their language works.
- A partnership with Yamatji Southern Regional Council development was established in 2022 to deliver a two year Aboriginal Sea Ranger program in 2023.
- The Aboriginal Procurement Policy developed by the Government of WA and Administered by the Department of Finance was used in 2022 to engage with Aboriginal businesses.
- National Reconciliation Week was acknowledged across our four regions during May 2022. The theme was 'Be Brave, Make Change'. Lunchtime staff and student PD sessions were held at the various campuses. Daily emails focusing on the history of Reconciliation were sent to all staff. Livestreaming of the main events took place across the campuses and attendance at WA's big breakfast was also facilitated.
- NAIDOC Week was jointly celebrated in September across our four regions with activities planned on each main campus. The theme for NAIDOC in 2022 was 'Get up! Stand up! Show up!'
- The 2023-2025 Innovate Reconciliation Action Plan (RAP) was developed and submitted to Reconciliation Australia late in 2022.
- A calendar of Aboriginal Cultural events was developed in 2022 with two historically significant dates highlighted in each month.
- Information sessions on engaging with Aboriginal students were held with staff and facilitated by the College's Aboriginal Training Services staff.
- The Aboriginal Healthy Tucker program supported students with meal vouchers for healthy options at the College canteen.
- The bank of computers available for Aboriginal student use in the Learning Centre was augmented with student laptop loan computers in the Library.
- The designated placement program to encourage Aboriginal student participation was conducted in 2022.
- The Geraldton based Aboriginal Training Champions Club continued in 2022 with twelve non-Aboriginal staff members inducted to the Club in 2022.
- The Aboriginal Tutorial and Mentoring Assistance program (ATMAP) ran again in 2022 with the provision of three mentors and one tutor. The program offers homework, tutoring and mentoring support to Aboriginal students.

## Disability Access and Inclusion Plan Outcomes

Central Regional TAFE continues to demonstrate a strong customer focus on delivery and assessment to students with disability. The College is dedicated to creating a space that is accessible, supportive and responsive to our students and staff.

In 2021, CR TAFE updated our Disability Access and Inclusion Plan (DAIP) to cover 2022 – 2026 period. Specific initiatives and programs to support these outcomes are listed below.

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

Our team remained committed to assisting and supporting our fellow staff and students throughout their training journeys.

This commitment is reflected in our policies, procedures and in our corporate values which drive our organisation. We identify and implement appropriate strategies which allows accessibility to our products and services within our College.

The College continued to address the varied challenges created by the COVID-19 pandemic. Students sought and were provided with advice, assistance and support both with study and/or personal issues. Our ongoing flexibility and availability ensured seamless assistance was prioritised because of the changing learning environments.

Industry engagement continued to be a strong focus of the College. We liaised and shared information with our stakeholders, seeking feedback, communicating current and relevance of changes, trends and opportunities.

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

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

- International Day of People with Disability was celebrated at CR TAFE's main campuses.
  - The College continued to put students first and whilst the gazetted day for this event was Friday 2 December 2022, CR TAFE conducted this event on Thursday 17 November on our three major campuses, to ensure inclusivity of our students.
    - Geraldton campus conducted a lunchtime event that included interactive and information exhibitions staffed by local industry partners.
    - Kalgoorlie campus continued to build on the success of the 2021 event and conducted a BBQ, included CR TAFE community services students who coordinated various activities, local disability providers set up information stalls and the event was open to students, staff and the Kalgoorlie community.
    - Northam campus hosted industry representatives, staff and students in the Student Hub facility. The event became a discussion for best practice and information sharing and was well received by local providers.
- CR TAFE provides referrals to Student Assistance Program, which is an initially free, confidential counselling service. The service can be used for personal or study related issues that may be impacting on a student's wellbeing.
- CR TAFE staff and students (eg: Community Services class groups) work collaboratively either internally or externally with other community groups to co-ordinate several access and equity events including WA Mental Health week forums and Passport to Employment.
- Students with disability were provided with suitable support to participate in mainstream training.
- Customised training and participation programs were provided at CR TAFE.
- Career advice and employment strategies (through the Jobs and Skills Centre) are provided to students with disability prior to and throughout their training and educational journey.

- CR TAFE works with students, their families and agencies to build individualised, wraparound supports with reasonable adjustments and accommodations made available to students based on their individual needs.
- CR TAFE utilises the expertise and skills of other agencies and community groups to jointly support students with disability. This may include referrals to these organisations.
- Through the enrolment process, CR TAFE staff offer meetings with potential students and their support mechanisms to discuss support needs and at the time of enrolment, gather statistical information documenting specific requirements requested by individual students. The College also uses 'Clients Needs Analysis' and 'Case Management Plans' to formulate support strategies.

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

- The College purchased furniture to cater for specific student needs (for example ergonomic sit/stand desks, C-Pens and padded seating).
- The College provides wide-ranging areas that allows students to utilise outside of classroom facilities. These areas are safe, quiet and easily accessible.
- The Jobs and Skills Centres are centrally located on all main campuses and accessible to people with disability, whilst providing discretion for users of this service.
- The College continues to follow legislation that provides campus access to people with disability. For example, CR TAFE have an Occupational Safety and Health Committee who address any issues raised.
- College Support staff are housed in locations that offer easy access whilst maintaining privacy.

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

- CR TAFE information is provided to industry partners and disability agencies for dissemination and discussion with clients.
- Clients accessing CR TAFE products and services have the opportunity to provide comment regarding their interactions with all aspects of our organisation.
- CR TAFE conduct student inductions across our main campuses promoting information relevant to our various cohorts including people with disability. CR TAFE's Student Handbook is available on the website and includes links to the Disability Access and Inclusion Plan, feedback forms and information on support available to people with disability.
- Information is available to clients in alternative formats upon request, including digital, audio, large print, etc.
- CR TAFE staff continue to apply reasonable adjustment, which may include modifying training resources, materials and assessments to suit the learning styles of the students.

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

- College staff offer support to students which includes course information, meeting with lecturing staff, Student Services staff, assistance with enrolling, repayments and campus familiarisation.
- CR TAFE conduct face-face enrolment days. Students are encouraged to attend these day(s) which works as a 'one stop shop' initiative by having both lecturing and College support staff under one roof and available to assist if required. The sessions allow students to communicate with CR TAFE staff to ensure they have ownership of their training journey, clarity of expectations, progression and outcomes are transparent to all parties.
- CR TAFE is committed to upskilling and increasing staff knowledge and awareness around disability, accessibility issues and attitudinal barriers, through provision of professional development opportunities for staff.
- CR TAFE provides individualised support (which may be arranged by the student), use of assistive technologies and other resources are made available to students with disability.
- CR TAFE continue to work closely with relevant industry stakeholders, disability organisations and people with disability assisting College staff to stay informed of current trends relating to accessibility and inclusion. Members of the Student Services team sit on local committees and working groups. The College utilises affiliates such as Jobs and Skills Centre to work collaboratively within local communities.

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

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

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

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

communications with interagency members, schools, family and disability and community organisations. A variety of strategies to provide feedback include verbal, hardcopy and online is available.

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

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

- Central Regional TAFE encourages people with disability to apply for employment by removing barriers to engagement.
- Systems (remote access) and processes (making necessary modifications in order to accommodate staff duties) are inclusive and supportive.
- The College identifies strategies to support people with disability to maintain their employment including Professional Development for all staff, Employee Assistance Programs, links with external agencies to assist with work area modifications, Access and Equity staff and Human Resources to discuss referral, support and guidance relevant to employees of CR TAFE.

## AWARDS AND RECOGNITIONS

### Student Awards

#### Central Regional TAFE Major Awards

Each year we take pride in recognising and acknowledging student excellence and in doing so host a series of Major Awards across each of our regions. In 2022, the regions celebrated the Student Awards a little differently due to COVID-19 and was streamed live online.

#### Midwest Region

##### Vocational Student of the Year

**Nicole Ziatos**, Diploma of Community Services and Youth Work

##### Apprentice of the Year

**Nathan Maloney**, Certificate III in Engineering – Mechanical Trade

##### Trainee of the Year

**Jordyn Merritt**, Certificate II in Sampling and Measurement

##### Aboriginal Student of the Year

**Nicole Ziatos**, Diploma of Community Services and Youth Work

#### Wheatbelt Region

##### Vocational Student of the Year

**Ashlyn Yates**, Certificate III in Early Childhood Education and Care

##### Apprentice of the Year



**Jonathan McNamara**, Certificate III in Engineering – Fabrication Trade

**Culturally and Linguistically Diverse Student of the Year**

**Eshana Chapman**, Diploma of Early Childhood Education and Care

**Aboriginal Student of the Year**

**Chantel Wilson**, Certificate III in Early Childhood Education and Care

### Goldfields Region

**Vocational Student of the Year**

**Sandra Shirt**, Certificate III in Business Administration

**Apprentice of the Year**

**Aleaya Whitton**, Certificate III in Commercial Cookery

**Trainee of the Year**

**Abbey-Jade Cavazzi**, Certificate III in Business

**Aboriginal Student of the Year**

**Tammy Brown**, Certificate III in Community Services

### Gascoyne Region

#### Carnarvon

**Vocational Student of the Year**

**Alice Hatt**, Certificate III in Education Support

**Aboriginal Student of the Year**

**Annabelle Winder**, Certificate IV in Education Support

#### Outstanding Achievement Awards

- **Matisse Delpino**, Certificate II in Rural Operations
- **Profitza Miller**, Certificate III in Individual Support

Sponsored by Ngala.

#### Outstanding Achievement Group Award

**Russell Carnaby, Lewis Davies, Josh Herrits, Patrick Kershaw and Lisa Masierowski**  
Introductory Course in Gaining Access to Training and Employment.



Carnarvon 2022  
Major Award  
Winners and  
Graduates.

## Exmouth

### Best Overall Performance by a CR TAFE Exmouth Student

**Jarra Seaton Atherton**, Certificate III in Business and Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

### Best Overall Performance by a Maritime Exmouth Student

**Hew Deane**, Certificate III in Maritime Operations (Master up to 24 Metres Near Coastal) and Certificate III in Maritime Operations

### Best Overall Performance by an Exmouth Secondary Student

**Jarra Seaton Atherton**, Certificate III in Business and Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

### Most Dedicated Exmouth CR TAFE Student

**Dale Woolaway**, Certificate II in Sampling and Measurement



Exmouth Major Award Winners and Graduates with our 2022 Sponsors.

## Central Regional VETDSS Midwest and Gascoyne Awards



VETDSS Student of the Year – Midwest and Gascoyne, Lilly Cooper.

### Certificate II Vocational Studies Student of the Year

**Shekana Gilewski-Larson** – Geraldton Senior High School

### Higher Vocational Studies Student of the Year

**Rachma Nurhaliza** – Geraldton Senior High School

### Trade Based Training Student of the Year

**Braydon Kietzmann** – Geraldton Christian College

### Employment Based Training Student of the Year

**Sophie Aylmore** – Nagle Catholic College

### VETDSS Student of the Year

**Lilly Cooper** – Geraldton Senior High School

## Staff Awards

Central Regional TAFE appreciates the importance of a highly skilled and professional workforce and is proud to recognise the many outstanding achievements of our staff. Our staff recognition program celebrates the individual members of staff who demonstrated exceptional contribution to CR TAFE in support of achieving the outcomes of the strategic plan and organisational values. The selection criteria for these awards are closely aligned with our values.

Winners of each category received a monetary allocation to put towards professional development activities and formal acknowledgement during CR TAFE's Professional Development Week.

### Lecturing Excellence

**Sharleen Jordan**, Advanced Skills Lecturer 2, Lecturer in Local Government

### Rising Star Lecturer (Midwest/Gascoyne)

**Kate Verryt**, Lecturer General Education

### Rising Star Lecturer (Wheatbelt)

**David Venn**, Lecturer Agricultural Machinery Technology

### Values Champion (Midwest/Gascoyne)

**Liz Gardner**, Lecturer Exmouth

### Values Champion (Wheatbelt)

**Sharon Ross**, Principal Lecturer

### Values Champion (Goldfields)

**Sid Siddiqui**, Trades Technician

# SIGNIFICANT ISSUES IMPACTING THE AGENCY

## CURRENT AND EMERGING ISSUES AND TRENDS

### Skills Shortage

The impact of COVID-19 was felt, particularly early in 2022, affecting both staff and student attendance. Staff unable to attend due to being unwell initially affected delivery and achievement in some critical areas however, the comprehensive business continuity plans that had been developed enabled us to enact strategies throughout the year to keep delivery progressing, albeit that 2022 was a very challenging year.

In 2022 CR TAFE has experienced many of the same issues with recruitment and retention of staff as other employers. Recruitment/retention of lecturers was challenging in areas of high demand like heavy automotive, heavy plant, agricultural machinery, electrical, metal fabrication, nursing and some other health-related areas. This required the College to temporarily deploy staff to cover gaps at some campuses to ensure continuity of delivery. The support of staff and industry in managing these temporary shortages was greatly appreciated and enabled students to progress with little or no disruption.

### Update changes to Training Packages

The VET sector has seen an unprecedented number of training packages that are in transitional stages in 2022 with close to 600 qualifications transitioning during the 2021 and 2022 calendar years. In recognition of the significant amount of work to review and redevelop planning, teaching, and learning documentation the College was supported by funding through the Department of Training and Workforce Development to provide additional support to lecturers to undertake this work. This support has enabled work on training and assessment resources which assisted with a number of these transitions.

As some of this work will continue in 2023 as part of the broader national Skills Reform Agenda, the College will continue to provide this level of support in 2023.

## CHANGES IN WRITTEN LAW

The *Work Health and Safety Act 2020* and associated Regulations came into force in March 2022, and has resulted in a significant focus and additional resourcing, to ensure compliance with the new Act.

Governing Council, Finance, Audit and Risk Management Committee and the Corporate Executive Team are continuing to closely monitor the impact of the legislation and its implementation. In response the College has developed a WHS Transition Plan and engaged a specialist consultant to undertake a readiness audit to assist with its implementation throughout 2022-23.

There were no other changes in legislation that significantly impacted Central Regional TAFE.

## DISCLOSURES AND LEGAL COMPLIANCE

### MINISTERIAL DIRECTIVES

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

No such directives were issued to Central Regional TAFE.

### OTHER FINANCIAL DISCLOSURES

#### Pricing Policy

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

#### Capital Works

##### Capital Projects Incomplete

Project details	Expected Completion	Est. Cost to Complete ('000)	Est. Total Cost of Project ('000)	Significant Cost Variation Comment
<b>Department of Training and Workforce Development funded</b>				
Masterclass Training Vessel Refurbishment (Geraldton)	05/2023	\$2,000	\$2,000	NA
Heavy Plant & Engineering Trades Development Project (Kalgoorlie)	06/2023	\$10,000	\$10,000	NA
<b>Own source funded</b>				
Nil				

##### Capital Projects Completed

Project details	Campus Location	Completion Date	Total Cost ('000)	Significant Cost Variation Comment
<b>Department of Training and Workforce Development Funded</b>				
Agricultural Workshop	Moora	07/2022	\$1,600	NA
Visual Arts Redevelopment	Geraldton	04/2022	\$4,000	NA
Workshop Refurbishment	Northam	06/2022	\$2,000	NA



Project details	Campus Location	Completion Date	Total Cost ('000)	Significant Cost Variation Comment
<b>Own Source funded</b>				
Nil				

## Employment and Industrial Relations

### Staff Profile

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

FTE and Headcount – Quarter September 2022		
FTE	Average FTE	Head Count
343	337	418

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

Appointment Type	2021	2022
Permanent Full Time	56.1%	58.9%
Permanent Part Time	16.5%	14.8%
Fixed Term Full Time	12.9%	12.9%
Fixed Term Part Time	5.7%	4.1%
Casual	8.8%	9.3%

Employee Work Location	FTE	Head Count
Gascoyne	10.4	13
Goldfields	68.6	77
Midwest	192.9	246
Wheatbelt	71.4	82
<b>Total</b>	<b>343.3</b>	<b>418</b>

Diversity Group Equity Index	CR TAFE	WA Public Sector
Women in management	89.2	78.8
Aboriginal Australians	91.8	48.7
People from culturally and linguistically diverse backgrounds	83.5	91.0
People with disability	54.9	94.4

**Note:** The information above is based on the September Quarter 2022, Minimum Obligatory Reporting Requirements.

### Industrial Relations

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

## GOVERNANCE DISCLOSURES

### Declaration of Interests

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

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

### Public Liability Insurance

Central Regional TAFE has paid \$16,044.55 (incl GST) for the period 1 January to 31 December 2022 for Directors' and Officers' Liability Insurance to indemnify any Director (as defined in Part 3 of the *Statutory Corporations (Liability of Directors Act, 1996)* against a liability incurred under Sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act, 1996*.

## Board and Committee Remuneration

The individual and aggregate cost of remunerating Governing Council members for attendance at Governing Council meetings at Central Regional TAFE in 2022 was as follows:

Position	Name	Governing Council Eligibility to attend *	Attended	Finance, Audit and Risk Management Eligibility to attend	Attended	Governing Council Nominations Eligibility to attend	Attended	Type of remuneration **	Period of membership	Gross/actual remuneration ***
Chairperson	Graeme Wilmot	7	3	0	0	2	1	Annual	12 months	\$ 24,988
Managing Director	Joanne Payne**	7	6	6	4	1	1	Not eligible	12 months	-
Deputy Chairperson	Christine Rafanelli	7	7	6	6	2	1	Per meeting	12 months	\$ 6,651
Member	Yvonne Messina	7	6	6	5	0	0	Per meeting	12 months	\$ 4,692
Member	Anthony Evans	7	6	6	6	0	0	Per meeting	12 months	\$ 5,343
Member	Rebecca Davidson**	7	7	6	6	0	0	Not eligible	12 months	-
Member	Jeffrey Gunningham	7	7	6	6	0	0	Per meeting	12 months	\$8,885
Member	Marcelle Watson	7	6	0	0	2	1	Per Meeting	12 months	\$ 2,574
Member	Jocelyn Carmichael	7	5	0	0	0	0	Per Meeting	12 months	\$ 1,123
Member	Jamie Strickland**	7	5	0	0	0	0	Not eligible	12 months	\$ 46
Member	Shaneane Weldon	4	2	0	0	0	0	Per Meeting	5 months	\$ 849
Ex-Member	Gloria Moyle	3	2	0	0	0	0	Per meeting	4 months	\$ 845
<b>Total</b>										<b>\$ 55,996</b>

\*additional Strategic Planning Workshop held

\*\*Not eligible as Government Employee

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

## Public Interest Disclosures

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

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

In accordance with the Act, Central Regional TAFE has an appointed Public Interest Disclosure Officer. No public interest disclosures were received in 2022.

## OTHER LEGAL REQUIREMENTS

### Advertising Expenditure

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

- Total expenditure for 2022 was \$ 182,352.
- Expenditure was incurred in the following areas:

Area of Expenditure	Organisation	Amount
<b>Advertising Agencies</b>		0
<b>Market Research</b>		0
<b>Polling</b>		0
<b>Direct Mail</b>		0
<b>Media Advertising</b>	Chapman Valley Show	38.18
	Coaster Creations	675.00
	Facebook	37,123.80
	Goldfields Printing	650.00
	Google Ads	18,642.95
	Joblink	50.00
	Kick Solutions	8,232.33
	Mingenew Shire	1,528.18
	Northam CC	800.00
	Port Printing	2,050.00
	Signarama	507.78
	Vanguard	1,792.51
	Vissign Australia Pty	1,235.00
	WA Newspaper	442.73
	Get Printed Labels	129.16
	Initiative Media	98,831.51
	Northern Valleys News	122.73
	Guardian Print	5,800.00
	National Pen Promotions	2,700.00
	Education Services - newsletter	1,000.00
<b>Total</b>		<b>182,351.86</b>

## Compliance with Public Sector Standards and Code of Ethics

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

- Easy access and promotion of policies, procedures and guidelines through the College's intranet.
- Guidance provided from supervisors and Human Resources.
- Comprehensive online induction for new staff.
- Discussions between current and new staff at team meetings and open forums.
- Staff participation in Accountable and Ethical Decision-Making training, Cultural Awareness training and staff professional development.
- Regular review of policies, procedures, and guidelines in consultation with managers and staff with updated policies promoted throughout the College.

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

Compliance Category	Upheld Breaches
Public Sector Standards in Human Resource Management	0
Public Sector Code of Ethics	3
Central Regional TAFE Code of Conduct	3

## Recordkeeping Plans

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

The TAFE sector continues to work on the standardised electronic record keeping system, which was implemented across Western Australia in January 2019. Many issues have been resolved and changes are still being made by all Records Managers to make processes easier and more efficient. The system now consists of five separate datasets, one for each of the TAFE Colleges, and another for DTWD. TAFE Human Resources and Finance Teams now share files with DTWD, which means all records are stored in one place. The local Administrators in the Colleges are able to activate staff in the system and make minor changes locally in individual datasets to suit each College. The TAFE Sector Agencies Disposal Authority has been submitted with all amendments requested by the State Records Office addressed and will be reviewed on February 17 by the State Records Advisory committee (SRAC) for endorsement.



### Records induction program

Records Awareness Training is an overview of Records Management and is part of the College's formal induction program for new staff. It addresses the importance of maintaining records of business transactions and recordkeeping compliance.

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

### Recordkeeping training program

Records Awareness Training (Induction) is provided via the College's eLearning system, ELMO. Further training specific to the Records Management system, is then provided by the Records Management Coordinator. This training is a mandatory requirement prior to gaining access to the College electronic records management system.

A high number of staff received training and refresher training in 2021 and the majority of these were new staff. The Records Management Co-ordinator visited college campuses and delivered one-on-one training to staff that required upskilling. Training in Records Archiving is provided to staff as needed and information sheets are available. Training is delivered to staff at all campuses, using video conferencing (through Microsoft Teams) and through individual one-on-one sessions. Monthly lunchtime sessions are also delivered for Administration and Academic staff. This has created an overall improvement in the registering of records, information sharing and correct usage of the records system.

An upgrade to Content Manager 10 was implemented in the first quarter of 2022. The Records Management Plan is replacing the Record Keeping Plan, and this will be the version that will be put together for 2023.

### Unauthorised Use of Credit Cards

In accordance with the requirements of the Treasurer's Instruction 321 'Credit Cards – Authorised Use', the following transactions occurred for the reporting period 1 January to 31 December 2022.

Details of Transaction	
a) Number of instances the WA Gov Purchasing Card has been used for a personal purpose	3
b) Aggregate amount of personal use expenditure for the reporting period	\$337.71
c) Aggregate amount of personal use expenditure settled by the due date	\$337.71
d) Aggregate amount of personal use expenditure settled after the period required by paragraph (c)	\$0.00
e) Aggregate amount of personal use expenditure outstanding at the end of the reporting period	\$0.00
f) Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

## GOVERNMENT POLICY REQUIREMENTS

### Workplace Health and Safety Management

#### Statement of commitment to workplace health and safety and injury management

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

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

- Integrating WHS into all aspects of work practices.
- Planning, developing, implementing, and monitoring safe systems of work to maximise opportunities for continuous improvement in safety performance.
- Managing risks as far as practicable within the working environment.

Providing adequate information, training and supervision for all staff, contractors, students, and visitors to ensure they can work in a safe and healthy environment.

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

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

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

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

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

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

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

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

Central Regional TAFE has six active workers’ compensation claims:

Claim Year	2020	2021	2022
Number of Active Claims	2	4	6

**Assessment of Workplace Health and Safety Management System**

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

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

Indicator	2020 Actual	2021 Actual	Results against Target		
			2022 Actual	Target	Comment on results
Number of fatalities	0	0	0	0	
Lost time injury/disease (LTI/D) incidence rate	0	0.30	2.91	0 or 10% reduction	Two active LTIs in 2022. One LTI included a graduated Return to Work Program concluding with a return to full duties in August.
Lost time injury/disease severity rate	0	0	43.87	0 or 10% reduction	
% of injured workers returned to work within:					
(i) 13 weeks	100%	0%	50%		
(ii) 26 weeks	0%	0%	50%		
% of managers trained in WHS and injury management responsibilities	97%	78%	92	Greater than or equal to 80%	

**Source:** RiskCover Workers' Compensation Class Report and Public Sector Commission Quarterly Entity Profile Report

## WA Multicultural Policy Framework

In 2022 the College continued to implement the Multicultural Plan and provide a progress report to the Office of Multicultural Interests (OMI). Planned events were curtailed due to COVID-19 restrictions however the College did respond to ad hoc requests from external agencies and various events and activities were facilitated.

Good news stories were captured and posted through various digital media. The College also encouraged students to apply for recognition in the State Training Awards. Following the Government commitment to increase international student numbers the College worked with TAFE International WA to implement tactics to attract international students to CRT campuses in 2023.

## FINANCIAL STATEMENTS



### Auditor General

#### INDEPENDENT AUDITOR'S REPORT 2022 CENTRAL REGIONAL TAFE

To the Parliament of Western Australia

### Report on the audit of the financial statements

#### Opinion

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

- the Statement of Financial Position at 31 December 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Central Regional TAFE for the year ended 31 December 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

#### Basis for opinion

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

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

#### Responsibilities of the Governing Council for the financial statements

The Governing Council is responsible for:

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



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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

## **Report on the audit of controls**

### **Opinion**

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

In my opinion, in all material respects, the controls exercised by the Central Regional TAFE are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 31 December 2022.

### **The Governing Council's responsibilities**

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

### Auditor General's responsibilities

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

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

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

### Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Central Regional TAFE for the year ended 31 December 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Central Regional TAFE are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2022.

### 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 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 904 *Key Performance Indicators*.

### **Auditor General's responsibilities**

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

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

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

### **My independence and quality control 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 2022, 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.

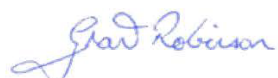
In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, key performance

indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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

This auditor's report relates to the financial statements and key performance indicators of the Central Regional TAFE for the year ended 31 December 2022 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  
10 March 2023

## Certification of Financial Statements

For the reporting period ended 31 December 2022.

The accompanying financial statements of Central Regional TAFE have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 31 December 2022 and the financial position as at 31 December 2022.

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



Christine Rafanelli  
Acting Governing Council Chair  
Central Regional TAFE  
10 March 2023



Joanne Payne  
Managing Director  
(Member of Governing Council)  
Central Regional TAFE  
10 March 2023



Serena Cruickshank  
Chief Financial Officer  
Central Regional TAFE  
10 March 2023



## DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE		2022	2021
STATEMENT OF COMPREHENSIVE INCOME			
FOR THE YEAR ENDED 31 DECEMBER 2022			
	Notes	\$	\$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1	42,069,634	39,390,453
Supplies and services	2.3	13,561,438	12,972,840
Finance cost	6.4	60,969	56,144
Other expenses	2.3	4,997,973	4,517,978
Cost of sales	3.3	455,192	484,980
Loss on disposal of non-current assets	3.7	257,746	219,627
Depreciation and amortisation expense	4.1.1, 4.2.1	4,875,266	4,620,912
<b>Total cost of services</b>		<b>66,278,217</b>	<b>62,262,934</b>
<b>Income</b>			
Fee for service	3.2	840,339	654,811
Student fees and charges	3.2	3,190,933	3,624,291
Ancillary trading	3.2	332,899	397,545
Sales	3.3	693,877	747,813
Interest revenue	3.5	172,995	32,424
Other revenue	3.6	815,134	1,385,199
<b>Total revenue</b>		<b>6,046,177</b>	<b>6,842,083</b>
<b>Gains</b>			
Gain arising from changes in fair value - land	3.7	300,000	-
Gain arising from revaluation of buildings	3.7	-	726,010
Gain on disposal of lease arrangements	3.7	17,315	777
<b>Total gains</b>		<b>317,315</b>	<b>726,787</b>
<b>Total income other than income from State Government</b>		<b>6,363,492</b>	<b>7,568,870</b>
<b>NET COST OF SERVICES</b>		<b>59,914,725</b>	<b>54,694,064</b>
<b>Income from State Government</b>			
Grants and subsidies	3.1	53,999,962	49,257,362
Resource received	3.1	1,794,281	1,751,621
Income from other public sector entities	3.1	947,442	673,698
<b>Total income from State Government</b>		<b>56,741,685</b>	<b>51,682,680</b>
<b>DEFICIT FOR THE PERIOD</b>		<b>(3,173,040)</b>	<b>(3,011,384)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	4.1	5,580,775	10,553,448
<b>Total other comprehensive income</b>		<b>5,580,775</b>	<b>10,553,448</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>2,407,735</b>	<b>7,542,064</b>

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

## DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022		2022	2021
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	5,012,872	2,950,523
Restricted cash and cash equivalents	6.1	1,844,651	1,466,908
Receivables	5.1	1,730,227	1,377,365
Inventories	3.3	40,631	54,541
Other current assets	5.2	637,170	650,517
<b>Total Current Assets</b>		<b>9,265,551</b>	<b>6,499,854</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	1,076,039	926,082
Property, plant and equipment	4.1	129,888,655	120,530,338
Right-of-use assets	4.2	1,551,779	1,805,686
<b>Total Non-Current Assets</b>		<b>132,516,473</b>	<b>123,262,106</b>
<b>TOTAL ASSETS</b>		<b>141,782,024</b>	<b>129,761,959</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.3	3,658,222	2,153,751
Lease liabilities	6.2	477,499	571,360
Employee related provisions	2.1	5,276,063	5,473,354
Other current liabilities	5.4	2,519,865	1,989,230
<b>Total Current Liabilities</b>		<b>11,931,649</b>	<b>10,187,695</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	1,191,707	1,326,327
Employee related provisions	2.1	2,845,298	2,641,134
<b>Total Non-Current Liabilities</b>		<b>4,037,006</b>	<b>3,967,461</b>
<b>TOTAL LIABILITIES</b>		<b>15,968,655</b>	<b>14,155,156</b>
<b>NET ASSETS</b>			
		<b>125,813,370</b>	<b>115,606,803</b>
<b>EQUITY</b>			
Contributed equity		146,909,125	139,110,294
Reserves		16,134,222	10,553,448
Accumulated deficit		(37,229,978)	(34,056,938)
<b>TOTAL EQUITY</b>		<b>125,813,370</b>	<b>115,606,803</b>

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

## DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022		2022	2021
	Notes	\$	\$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Grants and subsidies - Department of Training and Workforce Development		54,493,305	50,416,547
Funds from other public sector entities		947,442	673,698
<b>Total Net cash provided by State Government</b>		<b>55,440,747</b>	<b>51,090,245</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits expenses		(40,449,564)	(39,037,912)
Supplies and services		(11,739,435)	(11,289,852)
Finance Cost		(60,969)	(56,144)
GST payments on purchases		(1,507,289)	(1,331,757)
Other payments		(5,395,455)	(4,282,525)
<b>Receipts</b>			
Fee for service		850,592	652,682
Student fees and charges		3,225,557	3,541,566
Ancillary trading		332,899	397,545
Interest received		109,107	32,666
GST receipts on sales		261,894	276,587
GST receipts from taxation authority		1,190,313	1,016,156
Other receipts		1,193,681	1,792,633
<b>Net cash used in operating activities</b>		<b>(51,988,669)</b>	<b>(48,288,355)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(1,146,035)	(426,677)
<b>Receipts</b>			
Capital contribution		999,546	400,000
Proceeds from sale of non-current physical assets		11,235	-
<b>Net cash used in investing activities</b>		<b>(135,254)</b>	<b>(26,677)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(726,775)	(657,439)
<b>Net cash used in financing activities</b>		<b>(726,775)</b>	<b>(657,439)</b>
Net increase in cash and cash equivalents		2,590,049	2,117,774
Cash and cash equivalents at the beginning of period		5,343,513	3,225,739
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	6.1	<b>7,933,562</b>	<b>5,343,513</b>

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

## DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE					
STATEMENT OF CHANGES IN EQUITY					
FOR THE YEAR ENDED 31 DECEMBER 2022					
	Notes	Contributed Equity	Reserves	Accumulated Deficit	Total Equity
<b>Balance at 1 January 2021</b>		\$ 136,177,987	\$ -	(31,045,554)	\$ 105,132,433
Deficit				(3,011,384)	(3,011,384)
Other comprehensive income			10,553,448	-	10,553,448
<b>Total comprehensive income for the period</b>		-	10,553,448	(3,011,384)	7,542,064
Transactions with owners in their capacity as owners:					
Capital appropriations		2,932,307	-	-	2,932,307
<b>Total</b>		2,932,307	-	-	2,932,307
<b>Balance at 31 December 2021</b>		<b>139,110,294</b>	<b>10,553,448</b>	<b>(34,056,938)</b>	<b>115,606,803</b>
<b>Balance at 1 January 2022</b>		139,110,294	10,553,448	(34,056,938)	115,606,803
Deficit				(3,173,040)	(3,173,040)
Other comprehensive income			5,580,775	-	5,580,775
<b>Total comprehensive income for the period</b>		-	5,580,775	(3,173,040)	2,407,735
Transactions with owners in their capacity as owners:					
Capital appropriations		7,798,831	-	-	7,798,831
<b>Total</b>		7,798,831	-	-	7,798,831
<b>Balance at 31 December 2022</b>		<b>146,909,125</b>	<b>16,134,222</b>	<b>(37,229,978)</b>	<b>125,813,370</b>

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



## 1 **Basis of preparation**

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

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

These annual financial statements were authorised for issue by the Managing Director of CR TAFE on 10 March 2023.

### **Statement of compliance**

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006* (FMA)
- 2) The Treasurer's instructions (TIs)
- 3) Australian Accounting Standards (AASs) Simplified Disclosures
- 4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by the Instructions to vary application, disclosure format and wording. Where 'modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### **Basis of preparation**

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

### **Accounting for Goods and Services Tax (GST)**

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

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

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

### **Going concern basis of preparation**

CR TAFE's financial position has not been materially impacted by the COVID-19 pandemic during 2022 and nor it is anticipated to in 2023.

### **Judgements and estimates**

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

### **Contributed equity**

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

### **Comparative information**

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

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



## DISCLOSURES AND LEGAL COMPLIANCE

### 2 Use of our funding

#### Expenses incurred in the delivery of services

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

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

#### 2.1(a) Employee benefits expenses

	2022	2021
Employee benefits	37,777,862	35,932,371
Termination benefits	502,547	-
Superannuation - defined contribution plans	3,789,225	3,458,082
<b>Employee benefits expenses</b>	<b>42,069,634</b>	<b>39,390,453</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Less: Employee contributions	(7,250)	(1,891)
Provision of housing benefits	456,906	395,512
Less: Employee contributions - right-of-use lease arrangement	(164,289)	(200,270)
Less: Employee contributions - other, periodic leases	(70,534)	(55,016)
<b>Total employee benefits provided</b>	<b>42,284,466</b>	<b>39,528,787</b>

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

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

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

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

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

#### 2.1(b) Employee related provisions

	2022	2021
<b>Current</b>		
<u>Employee benefits provision</u>		
Annual leave	2,213,299	2,229,652
Long service leave	2,701,038	2,880,387
Deferred salary scheme	43,777	41,952
Purchased leave	12,667	4,494
	4,970,782	5,156,485
<u>Other provisions</u>		
Employment on-costs	305,281	316,869
<b>Total current employee related provisions</b>	<b>5,276,063</b>	<b>5,473,354</b>
<b>Non-current</b>		
<u>Employee benefits provision</u>		
Long service leave	2,726,284	2,530,783
	2,726,284	2,530,783
<u>Other provisions</u>		
Employment on-costs	119,014	110,351
<b>Total non-current employee related provisions</b>	<b>2,845,298</b>	<b>2,641,134</b>
<b>Total employee related provisions</b>	<b>8,121,361</b>	<b>8,114,488</b>

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

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

## DISCLOSURES AND LEGAL COMPLIANCE

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

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

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

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

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

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

2022	2021		4
427,220	430,613	<b>Employment on-costs provisions</b>	
(2,925)	(3,394)	Carrying amount at start of period	
<u>424,295</u>	<u>427,220</u>	Additional / (reversals of) provisions recognised	
		<b>Carrying amount at end of period</b>	<u>4</u>
		<b>Key sources of estimation uncertainty - long service leave</b>	
		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 with the next financial year.	
		Several estimates and assumptions are used in calculating CR TAFE's long service leave provision. These include:	
		<ul style="list-style-type: none"> <li>• Expected future salary rates</li> <li>• Discount rates</li> <li>• Employee retention rates; and</li> <li>• Expected future payments</li> </ul>	
		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 employment benefits expense.	
		<b>2.2 Grants and subsidies</b>	
		CR TAFE had no grants and subsidies as at 31 December 2022.	

## DISCLOSURES AND LEGAL COMPLIANCE

### 2.3 Other expenditure

	2022	2021
<b>Supplies and services</b>		
Consumables and minor equipment	3,473,847	3,161,382
Communication expenses	200,767	176,691
Utilities expenses	1,146,559	1,154,303
Consultancies and contracted services	6,666,193	6,457,806
Minor works	136,979	154,173
Rental cost	139,534	163,437
Travel and passenger transport	573,652	496,475
Advertising and public relations	186,155	245,281
Staff professional development activities	51,446	49,536
Software licence expense	405,644	358,161
Insurance expense	288,296	275,978
Other supplies and services expenses	292,367	279,618
<b>Total supplies and services expenses</b>	<b>13,561,438</b>	<b>12,972,840</b>
<b>Other expenditure</b>		
Audit fees	179,500	165,200
Building maintenance	1,374,528	1,267,618
Repairs and maintenance	591,401	556,502
Expected credit losses expense	-	21,584
Employment on-costs	2,663,904	2,335,785
Student prizes and awards	18,682	20,079
Losses and write-offs	169,862	151,012
Other	96	199
<b>Total other expenses</b>	<b>4,997,973</b>	<b>4,517,978</b>
<b>Total other expenditure</b>	<b>18,559,411</b>	<b>17,490,818</b>

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

**Rental expenses include:**

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

**Repairs, maintenance and minor works** 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.

**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.



## DISCLOSURES AND LEGAL COMPLIANCE

### 3 Our funding sources

#### How we obtain our funding

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

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

#### 3.1 Income from State Government

	<b>2022</b>	<b>2021</b>
Grants and subsidies received during the period:		
Grants and subsidies		
Delivery and Performance Agreement (DPA)	52,809,956	48,392,472
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	1,145,198	740,960
Fee for service - Department of Training and Workforce Development (DTWD)	-	12,838
Fee for service - Government (other than DTWD)	29,850	54,724
International Division Fees - State Govt	14,958	56,368
	<b>53,999,962</b>	<b>49,257,362</b>
Services received free of charge from other State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	1,372,605	1,334,707
- Marketing and publications	129,197	19,204
- Human resources and industrial relations support	86,021	82,446
- Other	188,448	315,263
	<b>1,776,271</b>	<b>1,751,621</b>
Other Government (State Solicitor's Office)	18,010	-
	<b>1,794,281</b>	<b>1,751,621</b>
Income from other public sector entities	947,442	673,698
	<b>947,442</b>	<b>673,698</b>
<b>Total income from State Government</b>	<b>56,741,685</b>	<b>51,682,680</b>

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

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

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

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

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

#### 3.2 User charges and fees

	<b>2022</b>	<b>2021</b>
<b>Fee for service</b>		
Fee for service - general	736,426	614,451
Fee for service - Commonwealth Government	103,266	38,725
International fees	646	1,636
<b>Total fee for service</b>	<b>840,339</b>	<b>654,811</b>
<b>Student fees and charges</b>		
Tuition fees	2,017,245	2,423,208
Enrolment and resource fees	723,259	832,535
Recognition of prior learning (RPL) fees	129,791	116,411
Incidental fees	303,518	221,088
Other college fees	17,119	31,049
<b>Total student fees and charges</b>	<b>3,190,933</b>	<b>3,624,291</b>
<b>Ancillary trading</b>		
Liveworks (not a trading activity)	328,964	394,474
Other ancillary revenue	3,935	3,070
<b>Total ancillary trading</b>	<b>332,899</b>	<b>397,545</b>
<b>Total user charges and fees</b>	<b>4,364,170</b>	<b>4,676,647</b>

## DISCLOSURES AND LEGAL COMPLIANCE

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

### 3.3 Trading profit

	2022	2021
Bookshop		
Sales	31,830	60,201
Cost of sales:		
Opening inventory	(44,150)	(30,108)
Purchases	(41,190)	(108,203)
	(85,340)	(138,311)
Closing inventory	33,125	44,150
Cost of goods sold	(52,215)	(94,161)
<b>Total trading loss - Bookshop</b>	<b>(20,385)</b>	<b>(33,960)</b>
Cafeteria (non-training related)		
Sales	659,690	684,335
Cost of sales:		
Opening inventory	(10,390)	(8,547)
Purchases	(400,093)	(392,662)
	(410,483)	(401,209)
Closing inventory	7,506	10,390
Cost of goods sold	(402,977)	(390,819)
<b>Total trading profit - Cafeteria (non-training related)</b>	<b>256,714</b>	<b>293,516</b>
Other trading		
Sales	2,357	3,276
<b>Total trading profit - Other trading</b>	<b>2,357</b>	<b>3,276</b>
<b>Total trading profit</b>	<b>238,686</b>	<b>262,833</b>
<b>Closing inventory comprises:</b>		
<b>Current inventories</b>		
Finished goods		
At cost	40,631	54,541
Total current inventory trading activities	40,631	54,541
<b>Total current inventories</b>	<b>40,631</b>	<b>54,541</b>

### Sales

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

### Inventories

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

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

### 3.4 Commonwealth grants and contributions

CR TAFE has no grants as at 31 December 2022.

### 3.5 Interest revenue

	2022	2021
Interest revenue	172,995	32,424

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

### 3.6 Other revenue

	Note	2022	2021
Employee contributions	2.1(a)	242,073	257,177
Rental and facilities fees		299,373	295,706
Sponsorship and donations revenue		26,550	32,877
Miscellaneous revenue		247,137	799,440
<b>Total other revenue</b>		<b>815,134</b>	<b>1,385,199</b>

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

- Sponsorship and donations - including awards night sponsorship, cash donations, asset donations.
- Miscellaneous - including insurance and expense recoveries, fuel tax credits, revenue from prior years.



## DISCLOSURES AND LEGAL COMPLIANCE

### 3.7 Gains/(losses)

	2022	2021
<b>Net proceeds from disposal of non-current assets</b>		
Plant, furniture and general equipment	11,235	-
<b>Total proceeds from disposal of non-current assets</b>	<b>11,235</b>	<b>-</b>
<b>Carrying amount of non-current assets disposed</b>		
Buildings	(255,750)	(206,032)
Plant, furniture and general equipment	(13,232)	(13,596)
<b>Net losses</b>	<b>(257,746)</b>	<b>(219,627)</b>
<b>Other gains/(loss)</b>		
Gain arising from lease arrangements	17,315	777
Gain arising from changes in fair value - land	300,000	-
Gain arising from changes in fair value - buildings	-	726,010
<b>Other gains</b>	<b>317,315</b>	<b>726,787</b>
<b>Total gains</b>	<b>59,569</b>	<b>507,160</b>

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

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

### 4 Key assets

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

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

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

#### Initial recognition

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

#### Subsequent measurement

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

Land is carried at fair value.

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

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 and buildings are revalued as at 1 January 2022 by Landgate. The valuations were performed during the year ended 31 December 2022 and recognised at 31 December 2022. In undertaking the revaluation, fair value was determined by reference to market values for land: \$10,108,500 (2021: \$8,978,500) and buildings: \$116,682,000 (2021: \$109,675,370).

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

As at 31 December 2022, there were no indications of impairment to property, plant and equipment.

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

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

## DISCLOSURES AND LEGAL COMPLIANCE

### 4.1 Property, plant and equipment

Year ended 31 December 2022	Land	Buildings	Work in progress	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Total
	\$	\$	\$	\$	\$	\$	\$
<b>1 January 2022</b>							
Gross carrying amount	8,978,500	109,675,370	-	726,524	4,760,442	219,504	<b>124,360,340</b>
Accumulated depreciation	-	-	-	(545,113)	(3,070,726)	(214,163)	<b>(3,830,002)</b>
<b>Carrying amount at start of period</b>	<b>8,978,500</b>	<b>109,675,370</b>	<b>-</b>	<b>181,411</b>	<b>1,689,717</b>	<b>5,341</b>	<b>120,530,338</b>
Additions	830,000	5,190,932	78,627	171,542	1,581,173		<b>7,852,274</b>
Other disposals		(255,750)		-	(13,232)		<b>(268,982)</b>
Revaluation increments	300,000	5,580,775					<b>5,880,775</b>
Depreciation	-	(3,509,327)	-	(44,838)	(547,476)	(4,109)	<b>(4,105,750)</b>
<b>Carrying amount 31 December 2022</b>	<b>10,108,500</b>	<b>116,682,000</b>	<b>78,627</b>	<b>308,115</b>	<b>2,710,181</b>	<b>1,232</b>	<b>129,888,655</b>
Gross carrying amount	10,108,500	116,682,000	78,627	887,295	6,290,217	219,504	134,266,141
Accumulated depreciation	-	-	-	(579,179)	(3,580,035)	(218,271)	(4,377,486)
Accumulated impairment losses	-	-	-	-	-	-	-

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

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

Revaluation model:

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

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

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

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

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

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

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

#### 4.1.1 Depreciation and impairment

##### Charge for the period

	2022	2021
<u>Depreciation</u>		
Buildings	3,509,327	3,403,219
Motor vehicles, caravans and trailers	44,838	34,284
Plant, furniture and general equipment	547,476	487,020
Computers and communication network	4,109	5,241
<b>Total depreciation for the period</b>	<b>4,105,750</b>	<b>3,929,764</b>

As at 31 December 2022 there were no indications of impairment to property, plant and equipment.

##### Finite useful lives

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

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

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

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

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

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

**Impairment**

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

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

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

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

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

**4.2 Right-of-use assets**

**Year ended 31 December 2022**

	Gov't Regional Officers'			
	Housing	Building	Vehicles	Total
<b>Carrying amount at start of period</b>	449,260	955,367	401,059	1,805,686
Additions/ (Disposals)	531,131	(137,262)	121,740	515,609
Depreciation	(443,799)	(183,970)	(141,747)	(769,516)
<b>Net Carrying Amount as at end of period</b>	<b>536,592</b>	<b>634,135</b>	<b>381,052</b>	<b>1,551,779</b>

**Initial recognition**

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

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

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

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

**Subsequent measurement**

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

**Depreciation and impairment of right-of-use assets**

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

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

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

**4.3 Intangible assets**

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



## DISCLOSURES AND LEGAL COMPLIANCE

### 5 Other assets and liabilities

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

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4

#### 5.1 Receivables

	2022	2021
<b>Current</b>		
Receivables - Workers' compensation	33,720	-
Receivables - Trade	179,166	260,745
Receivables - Students	562,701	612,564
Allowance for impairment of receivables	(137,899)	(205,651)
Accrued revenue	843,532	440,897
GST receivable	249,007	268,809
<b>Total current</b>	<b>1,730,227</b>	<b>1,377,365</b>
<b>Total receivables at end of period</b>	<b>1,730,227</b>	<b>1,377,365</b>

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

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

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

#### 5.2 Other assets

	2022	2021
<b>Current</b>		
Prepayments	636,755	649,887
Other	415	630
<b>Total current</b>	<b>637,170</b>	<b>650,517</b>
<b>Total other assets at end of period</b>	<b>637,170</b>	<b>650,517</b>

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

#### 5.3 Payables

	2022	2021
<b>Current</b>		
Trade payables	6,565	97,546
Accrued expenses	1,259,298	1,272,723
Accrued salaries and related costs	2,386,834	778,883
Paid parental leave payable	5,525	4,599
<b>Total current</b>	<b>3,658,222</b>	<b>2,153,751</b>
<b>Total payables at end of period</b>	<b>3,658,222</b>	<b>2,153,751</b>

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

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

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



## DISCLOSURES AND LEGAL COMPLIANCE

### 5.4 Other liabilities

	2022	2021
<b>Current</b>		
Income received in advance	558,283	544,894
Grants and advances (provision for under-delivery in Government funded courses)	1,930,313	1,424,956
Monies/deposits held in trust	31,269	19,380
<b>Total current</b>	<b>2,519,865</b>	<b>1,989,230</b>
<b>Balance at end of period</b>	<b>2,519,865</b>	<b>1,989,230</b>

### 6 Financing

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

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

#### 6.1 Cash and cash equivalents

	2022	2021
<b>Current</b>		
Cash and cash equivalents		
Cash On Hand	5,162	5,162
Cash At Bank	5,007,710	2,945,361
<b>Total cash and cash equivalents</b>	<b>5,012,872</b>	<b>2,950,523</b>
DPA funds due to DTWD <sup>(a)</sup>	1,800,874	1,424,956
Other <sup>(b)</sup>	43,777	41,952
	1,844,651	1,466,908
<b>Total current</b>	<b>6,857,523</b>	<b>4,417,431</b>
<b>Non-current</b>		
Restricted cash and cash equivalents non-current <sup>(c)</sup>	1,076,039	926,082
<b>Total non-current</b>	<b>1,076,039</b>	<b>926,082</b>
<b>Balance at end of period</b>	<b>7,933,562</b>	<b>5,343,513</b>

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

<sup>(b)</sup> Includes provision for accrued salary deferment, being an amount held to meet salaries due to staff who have elected to defer their salary payment to purchase additional leave at a later time.

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

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

#### 6.2 Lease liabilities

	2022	2021
Not later than one year	477,499	571,360
Later than one year and not later than five years	709,765	807,514
Later than five years	481,942	518,813
	<b>1,669,207</b>	<b>1,897,688</b>
<b>Current</b>	477,499	571,360
<b>Non-current</b>	1,191,707	1,326,327
<b>Balance at end of period</b>	<b>1,669,207</b>	<b>1,897,688</b>

#### Initial measurement

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

## DISCLOSURES AND LEGAL COMPLIANCE

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

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

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

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

### Subsequent measurement

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

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

Lease expenses recognised in the Statement of Comprehensive Income	2022	2021
Lease interest expense	60,969	56,144
Expenses relating to variable lease payments not included in lease liabilities	94,040	106,545
Short-term leases	-	51,874
Low-value leases	101	-
Losses arising from sale and leaseback transactions	(17,315)	(777)
<b>Total lease expense</b>	<b>137,794</b>	<b>213,786</b>

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

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

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

### 6.3 Assets pledged as security

Assets pledged as security	2022	2021
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset buildings	634,135	955,367
Right-of use asset Government Regional Officers' Housing	536,592	449,260
Right-of use asset vehicles	381,053	401,059
<b>Total assets pledged as security</b>	<b>1,551,779</b>	<b>1,805,686</b>

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

### 6.4 Finance costs

Finance costs	2022	2021
Interest expense on lease liabilities	60,969	56,144
<b>Total finance costs expensed</b>	<b>60,969</b>	<b>56,144</b>

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

### 6.5 Commitments

CR TAFE had no capital commitments at year-end and only \$106 of lease commitments that were not required to be considered under AASB 16.

## 7 Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

## DISCLOSURES AND LEGAL COMPLIANCE

### 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:

	2022	2021
<b>Financial assets</b>		
Cash and cash equivalents	5,012,872	2,950,523
Restricted cash and cash equivalents	2,920,690	2,392,990
Receivables <sup>(a)</sup>	1,481,220	1,108,556
<b>Total financial assets</b>	<b>9,414,782</b>	<b>6,452,069</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost <sup>(b)</sup>	3,658,222	2,153,751
Lease liabilities	1,669,207	1,897,688
<b>Total financial liabilities</b>	<b>5,327,429</b>	<b>4,051,438</b>

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

<sup>(b)</sup> The amount of Financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable)

### 7.2 Contingent assets and liabilities

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

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

#### 7.2.1 Contingent assets

CR TAFE has no contingent assets.

#### 7.2.2 Contingent liabilities

CR TAFE has no contingent liabilities.

#### Contaminated Sites

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

During the period ended 31 December 2012 the former CY O'Connor Institute, which is now part of CR TAFE, reported a suspected contaminated site (the Northam Campus) to DWER. The site was subsequently classified by DWER as 'Possibly contaminated and required further investigation'. As at the date of this report, in conjunction with the Department of Training and Workforce Development (DTWD), DWER and Building Management and Works (BMW) and in line with the Asbestos Site Management Plan (ASMP), the remediation and routine maintenance has involved the removal of a building containing asbestos and an annual burn off in October 2019 of the surrounding land to reduce fuel and identification of any Asbestos Containing Material (ACM). On 11 April 2022 DWER confirmed that the Contaminated Sites Management Account (CSMA) funded project was considered to have been completed. CR TAFE continue to perform land management remedial works including a site walkover and removal of any surface ACM via handpicking, prior to the site being used.

## 8 Other disclosures

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

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

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

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

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

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



## DISCLOSURES AND LEGAL COMPLIANCE

### 8.3 Key management personnel

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

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

Compensation of the accountable authority (\$)	2022	2021
270,001 - 280,000	1	-
160,001 - 170,000	-	1
130,001 - 140,000	-	1
20,001 - 30,000	1	-
10,001 - 20,000	-	2
0 - 10,000	10	10

Compensation of the senior officers (\$)	2022	2021
180,001 - 190,000	1	-
170,001 - 180,000	1	2
160,001 - 170,000	1	1
150,001 - 160,000	1	-
130,001 - 140,000	1	-
110,001 - 120,000	-	1
80,001 - 90,000	-	1
70,001 - 80,000	-	1
60,001 - 70,000	-	1
10,001 - 20,000	-	1

Accountable Authority	332,500	356,571
Senior Officers	823,699	869,230
<b>Total compensation of key management personnel</b>	<b>1,156,199</b>	<b>1,225,801</b>

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

### 8.4 Related party transactions

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

Related parties of CR TAFE include:

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

### Material transactions with other related parties

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

### 8.5 Related bodies

CR TAFE has no related bodies.

### 8.6 Affiliated bodies

CR TAFE has no affiliated bodies.

### 8.7 Remuneration of auditors

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

	2022	2021
Auditing the accounts, financial statements, controls and key performance indicators	174,700	170,000

### 8.8 Non-current assets classified as held for transfer

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

## DISCLOSURES AND LEGAL COMPLIANCE

### 8.9 Supplementary financial information

#### (a) Write-offs

During the financial year, \$169,862 (2021: \$150,493) of debts due to CR TAFE were written off and \$0 (2021: \$518) of obsolete inventory under the authority of:

	2022	2021
The accountable authority	169,862	151,012
	169,862	151,012

#### (b) Forgiveness of debts

	2022	2021
Forgiveness (waiver) of debts by CR TAFE	23,480	12,763
	23,480	12,763

### 9 Explanatory statements

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

All variances between estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 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 the dollar aggregate of:

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



## DISCLOSURES AND LEGAL COMPLIANCE

### 9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
<b>Expenses</b>						
Employee benefits expense		41,496,436	42,069,634	39,390,453	573,198	2,679,181
Finance cost		54,974	60,969	56,144	5,995	4,824
Supplies and services		13,057,803	13,561,438	13,529,342	503,635	32,097
Other expenses	1, A	3,716,678	4,997,973	3,961,477	1,281,295	1,036,496
Cost of sales		512,171	455,192	484,980	(56,979)	(29,788)
Loss on disposal of non-current assets		-	257,746	219,627	257,746	38,119
Depreciation and amortisation expense		4,721,417	4,875,266	4,620,912	153,849	254,353
<b>Total cost of services</b>		<b>63,559,479</b>	<b>66,278,217</b>	<b>62,262,934</b>	<b>2,718,738</b>	<b>4,015,283</b>
<b>Income</b>						
Fee for service		1,184,411	840,339	654,811	(344,073)	185,527
Student fees and charges	2	3,859,000	3,190,933	3,624,291	(668,067)	(433,358)
Ancillary trading		406,424	332,899	397,545	(73,525)	(64,646)
Sales		814,382	693,877	747,813	(120,505)	(53,935)
Interest revenue		28,086	172,995	32,424	144,909	140,570
Other revenue	3	1,643,360	815,134	1,385,199	(828,226)	(570,065)
<b>Total revenue</b>		<b>7,935,663</b>	<b>6,046,177</b>	<b>6,842,083</b>	<b>(1,889,486)</b>	<b>(795,906)</b>
<b>Gains</b>						
Other gains - land		-	300,000	-	300,000	300,000
Other gains - buildings		-	-	726,010	-	(726,010)
Gain on disposal of lease arrangements		-	17,315	777	17,315	16,538
<b>Total gains</b>		<b>-</b>	<b>317,315</b>	<b>726,787</b>	<b>317,315</b>	<b>(409,472)</b>
<b>Total income other than income from State Government</b>		<b>7,935,663</b>	<b>6,363,492</b>	<b>7,568,870</b>	<b>(1,572,171)</b>	<b>(1,205,378)</b>
<b>NET COST OF SERVICES</b>		<b>55,623,816</b>	<b>59,914,725</b>	<b>54,694,064</b>	<b>4,290,909</b>	<b>5,220,661</b>
<b>Income from State Government</b>						
Grants and subsidies		50,055,213	53,999,962	49,257,362	3,944,749	4,742,600
Resource received		1,241,346	1,794,281	1,751,621	552,935	42,660
Income from other public sector entities	4	-	947,442	673,698	947,442	273,745
<b>Total income from State Government</b>		<b>51,296,559</b>	<b>56,741,685</b>	<b>51,682,680</b>	<b>5,445,126</b>	<b>5,059,005</b>
<b>DEFICIT FOR THE PERIOD</b>		<b>(4,327,257)</b>	<b>(3,173,040)</b>	<b>(3,011,384)</b>	<b>1,154,217</b>	<b>(161,656)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	5,580,775	10,553,448	5,580,775	(4,972,673)
<b>Total other comprehensive income</b>		<b>-</b>	<b>5,580,775</b>	<b>10,553,448</b>	<b>5,580,775</b>	<b>(4,972,673)</b>
<b>TOTAL COMPREHENSIVE DEFICIT FOR THE PERIOD</b>		<b>(4,327,257)</b>	<b>2,407,735</b>	<b>7,542,064</b>	<b>6,734,992</b>	<b>(5,134,329)</b>

#### Major Estimate and Actual (2022) Variance Narratives

- Other expenses increased by \$1.28m or 34% due to repairs and maintenance being included in supplies and services instead of this category, as well as unforeseen increases in worker's compensation premium and and payroll tax.
- Student fees and charges decreased by \$668k or 17% due to state funding priorities for the WA COVID recovery training delivery (ie: targeted fee relief, fee free and half price courses). State funding increased to offset the reduction in student fees and charges.
- Other revenue decreased by \$828k or 50% due to income from other public sector entities estimate included in this category.
- Income from other public sector entities increased by \$947k or 100% due to estimate being included in other revenue.

#### Major Actual 2022 and Comparative (2021) Variance Narratives

- Other expenses increased by \$1.04m or 26% due to repairs and maintenance for marine, air conditioning, motor vehicles, plant, furniture, equipment, computers, communication and other being included in supplies and services instead of this category, as well as increases in worker's compensation premium, payroll tax and casual staffing oncosts.

## DISCLOSURES AND LEGAL COMPLIANCE

### 9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		1,926,669	5,012,872	2,950,523	3,086,203	2,062,349
Restricted cash and cash equivalents		800,000	1,844,651	1,466,908	1,044,651	377,743
Receivables		1,091,917	1,730,227	1,377,365	638,310	352,863
Inventories		38,655	40,631	54,541	1,976	(13,910)
Other current assets		572,434	637,170	650,517	64,736	(13,347)
<b>Total Current Assets</b>		<b>4,429,675</b>	<b>9,265,551</b>	<b>6,499,854</b>	<b>4,835,876</b>	<b>2,765,698</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		913,088	1,076,039	926,082	162,951	149,957
Property, plant and equipment	5	113,890,379	129,888,655	120,530,338	15,998,276	9,358,317
Right-of-use assets		1,620,949	1,551,779	1,805,686	(69,170)	(253,907)
<b>Total Non-Current Assets</b>		<b>116,424,416</b>	<b>132,516,473</b>	<b>123,262,106</b>	<b>16,092,057</b>	<b>9,254,367</b>
<b>TOTAL ASSETS</b>		<b>120,854,091</b>	<b>141,782,024</b>	<b>129,761,959</b>	<b>20,927,933</b>	<b>12,020,065</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		1,514,088	3,658,222	2,153,751	2,144,134	1,504,471
Lease liabilities		520,830	477,499	571,360	(43,331)	(93,861)
Employee related provisions		5,353,030	5,276,063	5,473,354	(76,967)	(197,291)
Other current liabilities	6, B	848,988	2,519,865	1,989,230	1,670,877	530,636
<b>Total Current Liabilities</b>		<b>8,236,936</b>	<b>11,931,649</b>	<b>10,187,695</b>	<b>3,694,713</b>	<b>1,743,954</b>
<b>Non-Current Liabilities</b>						
Lease liabilities		1,192,898	1,191,707	1,326,327	(1,191)	(134,620)
Employee related provisions		2,612,425	2,845,298	2,641,134	232,873	204,164
<b>Total Non-Current Liabilities</b>		<b>3,805,323</b>	<b>4,037,006</b>	<b>3,967,461</b>	<b>231,683</b>	<b>69,545</b>
<b>TOTAL LIABILITIES</b>		<b>12,042,259</b>	<b>15,968,655</b>	<b>14,155,156</b>	<b>3,926,396</b>	<b>1,813,499</b>
<b>NET ASSETS</b>		<b>108,811,832</b>	<b>125,813,370</b>	<b>115,606,803</b>	<b>17,001,538</b>	<b>10,206,566</b>
<b>EQUITY</b>						
Contributed equity		146,342,190	146,909,125	139,110,294	566,935	7,798,831
Reserves		-	16,134,222	10,553,448	16,134,222	5,580,775
Accumulated deficit		(37,530,358)	(37,229,978)	(34,056,938)	300,380	(3,173,040)
<b>TOTAL EQUITY</b>		<b>108,811,832</b>	<b>125,813,370</b>	<b>115,606,803</b>	<b>17,001,538</b>	<b>10,206,566</b>

#### Major Estimate and Actual (2022) Variance Narratives

5. Property, plant and equipment increased by \$15.99m or 14% due to Landgate land and building asset revaluation increments and building improvements funded by the Department of Training and Workforce Development not included in the estimates.

6. Other current liabilities increased by \$1.67m or 197% due to provision for shortfall in achieved student curriculum hours (SCH) training delivery not included in the estimates.

#### Major Actual 2022 and Comparative (2021) Variance Narratives

B. Other current liabilities increased by \$531k or 27% due to provision for shortfall in achieved student curriculum hours (SCH) training delivery and other unspent state funds (ie: government regional officers housing and heavy haulage vehicle).

## DISCLOSURES AND LEGAL COMPLIANCE

### 9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Grants and subsidies - DTWD		49,955,215	54,493,305	50,416,547	4,538,090	4,076,758
Funds from other public sector entities	7	-	947,442	673,698	947,442	273,744
<b>Total Net cash provided by State Government</b>		<b>49,955,215</b>	<b>55,440,747</b>	<b>51,090,245</b>	<b>5,485,532</b>	<b>4,350,502</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense		(41,446,437)	(40,449,564)	(39,037,912)	996,873	(1,411,652)
Supplies and services		(11,666,457)	(11,739,435)	(11,289,852)	(72,978)	(449,583)
Finance Cost		(54,974)	(60,969)	(56,144)	(5,995)	(4,825)
GST payments on purchases		(1,460,873)	(1,507,289)	(1,331,757)	(46,416)	(175,532)
Other payments	8, C	(4,013,904)	(5,395,455)	(4,282,525)	(1,381,551)	(1,112,930)
<b>Receipts</b>						
Fee for service		1,449,332	850,592	652,682	(598,740)	197,910
Student fees and charges		3,515,881	3,225,557	3,541,566	(290,324)	(316,009)
Ancillary trading		406,424	332,899	397,545	(73,525)	(64,646)
Commonwealth grants and contributions		103,266	-	-	(103,266)	-
Interest received		28,085	109,107	32,666	81,022	76,441
GST receipts on sales		654,519	261,894	276,587	(392,625)	(14,693)
GST receipts from taxation authority		806,355	1,190,313	1,016,156	383,958	174,157
Other receipts	9	2,317,730	1,193,681	1,792,633	(1,124,049)	(598,952)
<b>Net cash used in operating activities</b>		<b>(49,361,053)</b>	<b>(51,988,669)</b>	<b>(48,288,355)</b>	<b>(2,627,616)</b>	<b>(3,700,314)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	D	(600,000)	(1,146,035)	(426,677)	(546,035)	(719,358)
<b>Receipts</b>						
Capital contribution	10	-	999,546	400,000	999,546	599,546
Proceeds from sale of non-current physical assets		-	11,235	-	11,235	11,235
Capital Contribution		-	-	-	-	-
<b>Net cash used in investing activities</b>		<b>(600,000)</b>	<b>(135,254)</b>	<b>(26,677)</b>	<b>464,746</b>	<b>(108,577)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease		(649,676)	(726,775)	(657,439)	(77,099)	(69,336)
<b>Net cash used in financing activities</b>		<b>(649,676)</b>	<b>(726,775)</b>	<b>(657,439)</b>	<b>(77,099)</b>	<b>(69,336)</b>
Net increase/(decrease) in cash and cash equivalents		(655,514)	2,590,049	2,117,774	3,245,563	472,275
Cash and cash equivalents at the beginning of period		4,295,271	5,343,513	3,225,739	1,048,242	2,117,774
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>3,639,757</b>	<b>7,933,562</b>	<b>5,343,513</b>	<b>4,293,805</b>	<b>2,590,049</b>

#### Major Estimate and Actual (2022) Variance Narratives

7. Funds from other public sector entities increased by \$947k or 100% due to estimate being included in other revenue.

8. Other payments increased by \$1.38m or 34% due to repairs and maintenance being included in supplies and services instead of this category, as well as unforeseen increases in worker's compensation premium and payroll tax.

9. Other receipts decreased by \$1.12m or 48% due to income from other public sector entities estimate included in this category.

10. Capital contribution increased by \$999k or 100% due to Department of Training and Workforce Development stage 1 and stage 2 cash grant funding for the modern TAFE equipment program not included in the estimates.

#### Major Actual 2022 and Comparative (2021) Variance Narratives

C. Other payments increased by \$1.11m or 26% due to repairs and maintenance for marine, air conditioning, motor vehicles, plant, furniture, equipment, computers, communication and other being included in supplies and services instead of this category, as well as increases in worker's compensation premium, payroll tax and casual staffing oncosts.

D. Purchase of non-current physical assets increased by \$719k or 169% due to Department of Training and Workforce Development stage 1 and stage 2 cash grant funding for the modern TAFE equipment program.



## ANNUAL ESTIMATES

In accordance with Treasurer's Instruction 953, the annual estimates for the 2023 year are hereby included in the Annual Report. These estimates do not form part of the 2022 financial statements and are not subject to audit.

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**Central Regional TAFE**  
**2023 S40 SUBMISSION**  
**Statement of Comprehensive Income**

	2023 Budget Estimate \$
<b>COST OF SERVICES</b>	
<b>Expenses</b>	
Employee benefits expense	41,677,209
Supplies and services	14,349,633
Depreciation and amortisation expense	5,505,094
Finance costs	54,974
Cost of sales	459,505
Other expenses	4,526,272
<b>Total Cost of Services</b>	<b>66,572,687</b>
<b>Income</b>	
<b>Revenue</b>	
Fee for service	814,909
Student charges and fees	3,684,000
Ancillary trading	410,418
Sales	727,932
Interest revenue	72,132
Other revenue	981,520
<b>Total income other than income from State Government</b>	<b>6,690,911</b>
<b>NET COST OF SERVICES</b>	<b>(59,881,776)</b>
<b>INCOME FROM STATE GOVERNMENT</b>	
Delivery and performance agreement revenue	52,832,877
Resources received free of charge	1,786,828
<b>Total income from State Government</b>	<b>54,619,705</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(5,262,071)</b>

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**Central Regional TAFE  
2023 S40 SUBMISSION  
STATEMENT OF FINANCIAL POSITION**

	<b>2023 Budget Estimate \$</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	2,681,436
Restricted cash and cash equivalents	60,000
Inventories	54,541
Receivables	1,377,365
Other current assets	650,517
<b>Total Current Assets</b>	<b>4,823,859</b>
<b>Non-Current Assets</b>	
Restricted cash and cash equivalents	1,116,967
Property, plant and equipment	133,831,915
Right of Use Assets	1,722,742
<b>Total Non-Current Assets</b>	<b>136,671,624</b>
<b>TOTAL ASSETS</b>	<b>141,495,483</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	2,553,754
Lease Liabilities	605,068
Provisions	5,473,354
Other current liabilities	1,989,230
<b>Total Current Liabilities</b>	<b>10,621,406</b>
<b>Non-Current Liabilities</b>	
Lease Liabilities	1,292,619
Provisions	2,641,134
<b>Total Non-Current Liabilities</b>	<b>3,933,753</b>
<b>TOTAL LIABILITIES</b>	<b>14,555,159</b>
<b>NET ASSETS</b>	<b>126,940,324</b>
<b>EQUITY</b>	
Contributed Equity	160,446,918
Reserves	10,553,448
Accumulated surplus/(deficiency)	<b>(44,060,042)</b>
<b>TOTAL EQUITY</b>	<b>126,940,324</b>



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**Central Regional TAFE  
2023 S40 SUBMISSION  
STATEMENT OF CASH FLOWS**

	<b>2023 Budget Estimate \$</b>
<b>CASH FLOWS FROM STATE GOVERNMENT</b>	
Delivery and Performance Agreement Revenue	51,203,001
Capital contributions	1,653,861
Other public Sector Entities and Non-DPA Revenue	1,529,877
<b>Net cash provided by State Government</b>	<b>54,386,739</b>
<b>Utilised as follows:</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
<b>Operating Payments</b>	
Employee benefits	(41,627,210)
Supplies and services	(12,412,804)
Finance costs	(54,974)
GST payments on purchases	(1,460,873)
Cost of goods sold	(122,458)
Other payments	(4,648,377)
<b>Operating Receipts</b>	
Fee for service	1,183,098
Student fees and charges	3,340,881
Ancillary trading	410,418
Interest received	72,131
GST receipts on sales	654,519
GST receipts from taxation authority	806,355
Sale of Goods	268,350
Other receipts	1,301,090
<b>Net cash provided by/(used in) operating activities</b>	<b>(52,289,854)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of non-current physical assets	(2,253,861)
<b>Net cash provided by/(used in) investing activities</b>	<b>(2,253,861)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Finance lease repayment of principal	(649,676)
<b>Net cash provided by/(used in) financing activities</b>	<b>(649,676)</b>
<b>Net increase/(decrease) in cash held and cash equivalents</b>	<b>(806,652)</b>
Cash and cash equivalents at the beginning of the period	4,665,055
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>3,858,403</b>

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**Central Regional TAFE  
2023 S40 SUBMISSION  
STATEMENT OF CHANGES IN EQUITY**

	<b>2023 Budget Estimate \$</b>
<b>Balance of equity at start of period</b>	<b>117,067,006</b>
<b>CONTRIBUTED EQUITY</b>	
Balance at start of period	145,311,529
Capital contribution	13,481,528
Other contributions by owners	1,653,861
Balance at end of period	<b>160,446,918</b>
<b>RESERVES</b>	
<b>Asset Revaluation Reserve</b>	
Balance at start of period	10,553,448
Balance at end of period	<b>10,553,448</b>
<b>ACCUMULATED SURPLUS (RETAINED EARNINGS)</b>	
Balance at start of period	(38,797,971)
Surplus/(deficit) or profit/(loss) for the period	(5,262,071)
Balance at end of period	<b>(44,060,042)</b>
<b>Balance of equity at end of period</b>	<b>126,940,324</b>
Total income and expense for the period	<b>(5,262,071)</b>

## KEY PERFORMANCE INDICATORS

### Certification of Key Performance Indicators

We hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Central Regional TAFE's performance, and fairly represent the performance of the Central Regional TAFE for the year ended 31 December 2022.



Christine Rafanelli  
Acting Governing Council Chair  
Central Regional TAFE  
10 March 2023



Joanne Payne  
Managing Director  
Central Regional TAFE  
10 March 2023

## Government Goals

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

### Desired Outcome

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

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

### Effectiveness Indicators

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

#### Key Effectiveness Indicator 1.1: Overall Student Satisfaction

To determine performance against Key Performance Indicator 1.1 (Student Satisfaction), the College has used the WA Student Satisfaction Survey 2022, conducted by Wallis Social Research (Wallis) on behalf of the Western Australian Department of Training and Workforce Development (DTWD).

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

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

Table One: Overall Student Satisfaction Rate

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
Central Regional TAFE	92.6%	91.6%	89.0%	93.5%	84.3%
Western Australia	87.5%	87.6%	87.3%	NA	85.7%

**Source:** Wallis, Student Satisfaction Survey 2022

#### Derivation:

The total population for Central Regional TAFE was 4,136 students and 950 responses were received. This represents a response rate of 23.0%. The College's relative confidence interval was  $\pm 2.1\%$  at the 95% confidence level.

The total population for the whole of Western Australia (excluding private training providers) was 43,705 students and 9,316 responses were received. This represents a response rate of 21.3%. The whole of Western Australia's relative confidence interval was  $\pm 0.6\%$  at the 95% confidence level.

**Notes:** In the 2022 WA Student Satisfaction Survey, 84.3% of students who responded were either very satisfied or satisfied with their chosen course at Central Regional TAFE. The College notes that the 2022 Actual result is lower than the 2022 Target (93.5%) and previous years actuals and therefore will instigate an exploration as to the reason this has occurred.

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

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

### Key Effectiveness Indicator 1.2: Graduate Achievement Rate

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

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

Table Two: Graduate Achievement

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
Central Regional TAFE	87.7%	84.4%	88.1%	91.0%	88.9%
TAFE Australia	81.9%	81.8%	83.8%	N/A	85.7%
All VET Providers Australia	83.9%	83.6%	85.0%	N/A	87.2%

**Source:** 2022 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

**Notes:** 468 graduates responded to the survey, giving a response rate of 29.7% and a confidence level of 95%

### Key Effectiveness Indicator 1.3: Graduate Destination Rate

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

Table Three: Graduate Employment Outcomes

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
<b>Graduates Employed</b>					
Central Regional TAFE	79.3%	75.0%	75.0%	80.0%	79.9%
TAFE Australia	71.3%	65.7%	70.3%	N/A	75.6%
All VET providers Australia	76.6%	68.6%	72.1%	N/A	77.4%



	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
<b>Graduates Unemployed</b>					
Central Regional TAFE	11.4%	13.3%	11.3%	N/A	7.8%
TAFE Australia	17.1%	17.5%	16.1%	N/A	13.1%
All VET providers Australia	14.6%	16.4%	14.9%	N/A	11.5%
<b>Graduates Not in Labour Force</b>					
Central Regional TAFE	9.2%	11.8%	13.5%	N/A	12.3%
TAFE Australia	11.6%	16.6%	13.5%	N/A	11.3%
All VET providers Australia	8.7%	14.8%	12.9%	N/A	11.1%

Source: 2022 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

**Notes:**

- i 468 graduates responded to the survey, giving a response rate of 29.7% and a confidence level of 95%.
- ii The Original Graduate Destination Rate Target of 85% was revised to 80% and approved by Governing Council on 12 December 2022.

### Key Effectiveness Indicator 1.4: Achievement of Profile Delivery

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

### Overall Achievement of Profile Delivery

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

Table Four: Achievement of 2022 Profile, Estimated Vs Achieved SCH

	Target SCH	Achieved SCH	% Achieved
<b>2019</b>	1,915,978	1,890,188	98.7%
<b>2020</b>	1,920,978	1,753,856	91.3%
<b>2021</b>	2,124,678	2,081,579	97.9%
<b>2022</b>	<b>2,200,000</b>	<b>1,879,709</b>	<b>85.4%</b>

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

**Notes:**

- i The % Profile Achievement is obtained by dividing the actual DPA SCH achieved by the Target SCH contained within the DPA.
- ii During 2022 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2022 was 2,075,000 SCH. The percentage achieved against this revised target was 90.59%.

## Achievement of Profile Delivery by ANZSCO Group

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

Table Five: Achievement of 2022 Profile by the State Australian and New Zealand Standard Classification of Occupation Groups

ANZSCO Group		2022 Target SCH	2022 Actual SCH
<b>1</b>	<b>MANAGERS</b>		
11	Chief Executives, General Managers and Legislators	5,228	7,260
12	Farmers and Farm Managers	1,000	565
13	Specialist Managers	12,200	5,625
14	Hospitality, Retail and Service Managers	15,500	5,704
	<b>Sub-Total SCH</b>	<b>33,928</b>	<b>19,154</b>
<b>2</b>	<b>PROFESSIONALS</b>		
21	Arts and Media Professionals	26,700	24,296
22	Business, Human Resource and Marketing Professionals	4,000	0
23	Design, Engineering, Science and Transport Professionals	67,450	43,702
24	Education Professionals	20,610	10,580
26	ICT Professionals	8,700	18,150
27	Legal, Social and Welfare Professionals	2,510	4,585
	<b>Sub-Total SCH</b>	<b>129,970</b>	<b>101,313</b>
<b>3</b>	<b>TECHNICIANS AND TRADES WORKERS</b>		
31	Engineering, ICT and Science Technicians	49,528	44,866
32	Automotive and Engineering Trades Workers	198,797	170,478
33	Construction Trades Workers	68,600	37,052
34	Electrotechnology and Telecommunications Trades Workers	39,500	51,491
35	Food Trades Workers	24,500	15,608
36	Skilled Animal and Horticultural Workers	41,940	37,194
39	Other Technicians and Trades Workers	10,800	9,650
	<b>Sub-Total SCH</b>	<b>433,665</b>	<b>366,339</b>
<b>4</b>	<b>COMMUNITY AND PERSONAL SERVICE WORKERS</b>		
41	Health and Welfare Support Workers	219,352	155,078
42	Carers and Aides	292,586	206,279
43	Hospitality Workers	17,576	8,530
45	Sports and Personal Service Workers	53,205	31,047
	<b>Sub-Total SCH</b>	<b>582,719</b>	<b>400,934</b>
<b>5</b>	<b>CLERICAL AND ADMINISTRATIVE WORKERS</b>		
51	Office Managers and Program Administrators	14,900	17,825
52	Personal Assistants and Secretaries	0	2,610
53	General Clerical Workers	83,264	35,390
55	Numerical Clerks	24,920	18,950
59	Other Clerical and Administrative Workers	23,420	11,725
	<b>Sub-Total SCH</b>	<b>146,504</b>	<b>86,500</b>
<b>6</b>	<b>SALES WORKERS</b>		
61	Sales Representatives and Agents	11,000	0
62	Sales Assistants and Salespersons	8,138	9,059
	<b>Sub-Total SCH</b>	<b>19,138</b>	<b>9,059</b>

ANZSCO Group		2022 Target SCH	2022 Actual SCH
<b>7</b>	<b>MACHINERY OPERATORS AND DRIVERS</b>		
71	Machine and Stationary Plant Operators	120,400	94,982
72	Mobile Plant Operators	153,000	169,708
73	Road and Rail Drivers	50,000	109,240
	<b>Sub-Total SCH</b>	<b>323,400</b>	<b>373,930</b>
<b>8</b>	<b>LABOURERS</b>		
82	Construction and Mining Labourers	67,114	49,919
83	Factory Process Workers	43,382	27,664
84	Farm, Forestry and Garden Workers	128,385	137,529
85	Food Preparation Assistants	16,800	10,234
89	Other Labourers	74,409	80,710
	<b>Sub-Total SCH</b>	<b>330,090</b>	<b>306,056</b>
<b>G</b>	<b>GENERAL EDUCATION</b>		
GB	Adult Literacy	111,686	126,090
GE	Targeted Courses	88,900	90,334
	<b>Sub-Total SCH</b>	<b>200,586</b>	<b>216,424</b>
<b>Total SCH</b>		<b>2,200,000</b>	<b>1,879,709</b>

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

**Notes:**

- i SCH achievement based on the Original DPA and not on variations agreed to in 2022.
- ii During 2022 Central Regional TAFE negotiated two variations to the DPA (in May and September). Through the September variation the final target negotiated with the Department of Training and Workforce Development for 2022 was 2,075,000 SCH. The percentage achieved against this revised target was 90.59%.
- iii The College has identified several factors likely to have contributed to lower than planned enrolments in 2022. The availability of staff, and student attendance were both affected in the early months of 2022 by the spread of the Omicron variant of COVID-19. The College experienced difficulties attracting and retaining lecturers in some industry areas which impacted the capacity to meet some delivery targets. It is also probable that high levels of employment across the state have impacted student demand for training in 2022.

## Efficiency Indicator

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

### Key Efficiency Indicator 1.1: Overall cost per SCH

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

The aggregate unit cost is calculated by determining the total cost of services, as reported in the College's 2022 Financial Statements, and dividing by the actual SCH delivered for profile and non-profile, excluding credit transfers, exam only and continuing students.

## DISCLOSURES AND LEGAL COMPLIANCE

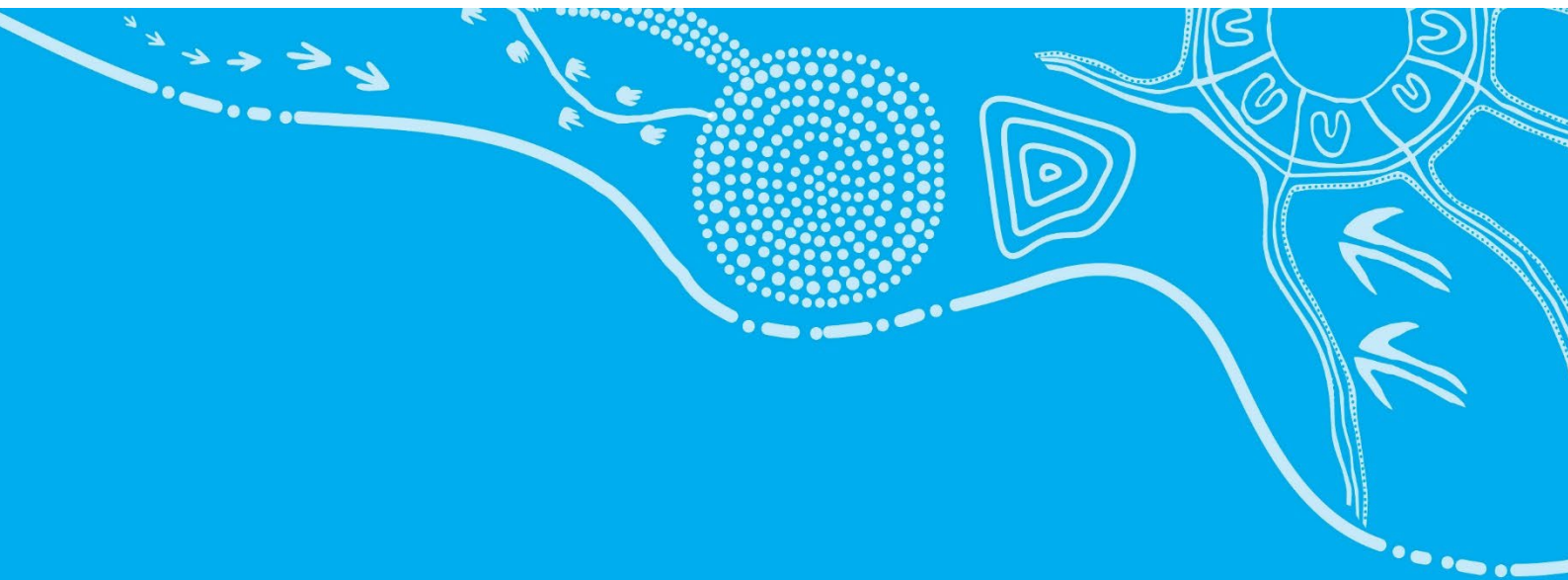
Table Six: Cost per Student Curriculum Hours (\$/SCH)

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
\$ per SCH	\$28.77	\$32.68	\$28.97	\$27.63	\$34.39

**Source:** Financial Statements and TECH One Student Management System.

**Notes:**

- i The 2022 target is based on the Section 40 estimate Total cost of services divided by the profile and commercial SCH. The draft was \$27.14, however the final approved target was \$27.63.
- ii The total cost of services (\$66m) used to calculate the Cost per SCH (profile SCH: 1.88m, non-profile SCH: 47k) includes non-cash items such as depreciation, loss on disposal of non-current assets, loss on lease arrangements and resources received free of charge totalling \$6.9m; contributes to the high cost per SCH.
- iii The 2022 actual Cost per SCH is \$6.76 more than the target due to a combination of an increase in the Total cost of services and a 373k shortfall in student curriculum hours for profile and commercial (SCH planned 2.3m, SCH achieved: 1.927m). Total cost of services included increases in the following areas;
  - once-off cost of living payment (and oncosts) to staff \$1.3m
  - contract assessors (heavy vehicle program) \$222k
  - plant, equipment, computers < \$1k \$295k
  - building repairs and maintenance \$255k
  - workers compensation premiums \$168k
  - loss on disposal of non-current assets (building transferred: \$256k)
  - building depreciation \$154k.



## CAMPUSES

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