



Central
Regional

CENTRAL REGIONAL TAFE

2024 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 2024 to 31 December 2024.

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 Governance and Integrity
Locked Bag 103
GERALDTON WA 6531

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

Acknowledgement of Country

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

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



Gascoyne Goldfields Wheatbelt Midwest

Campuses

Batavia Coast Maritime Institute Geraldton

133 Separation Point Close
Beachlands WA 6530

Geraldton

173 - 175 Fitzgerald Street
Geraldton WA 6530

Moora

242 Berkshire Valley Road
Moora WA 6510

Carnarvon

14 Camel Lane
Carnarvon WA 6701

Kalgoorlie

34 Cheetham Street
Kalgoorlie WA 6430

Northam

LOT 1 Hutt Street
Northam WA 6401

Exmouth

Ningaloo Centre
Cnr Murat Rd & Truscott Cres
Exmouth WA 6707

Merredin

42 Throssell Road
Merredin WA 6415

Technology Park Geraldton

Cnr Deepdale Road & Arthur Road
Deepdale WA 6532

STATEMENT OF COMPLIANCE

Hon Amber-Jade Sanderson BA MLA
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara
5th Floor, Dumas House
2 Havelock Street
WEST PERTH WA 6005

In accordance with Section 54 of the *Vocational Education and Training Act 1996* and Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report for Central Regional TAFE for the year ended 31 December 2024.

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



Christine Rafanelli
Governing Council Chair
Central Regional TAFE

25 March 2025



Joanne Payne
Managing Director
Central Regional TAFE

25 March 2025

AGENCY OVERVIEW

EXECUTIVE SUMMARY

MESSAGE FROM THE GOVERNING COUNCIL CHAIR AND MANAGING DIRECTOR

It is with pleasure we present to you our 2024 Annual Report on behalf of Central Regional TAFE (CR TAFE) and the Governing Council.

2024 was an outstanding year for CR TAFE, highlighted by significant achievements and exciting developments that are transforming the landscape of vocational education and training (VET) in our region. Making training more accessible to all Western Australians is a top priority accelerated by the *Fee Free* TAFE initiative. The year saw CR TAFE deliver a record amount of training, achieving just over 98% of an increased target for publicly funded (profile) delivery, a total of 2,557,237 Student Curriculum Hours (SCH). The college continued to contribute to the WA Government's priority of increasing access to training places for Western Australians, delivering 17% more training in 2024. Importantly, delivery in Employment Based Training remained sound in 2024 with apprenticeships and traineeships recognised as a significant pipeline of future, skilled workers. Supported by the continued *Fee Free* initiative, the college reached approximately 10,663 students across the Midwest, Gascoyne, Wheatbelt and Goldfields regions. The *Fee Free* initiative offered over 130 skillsets and full qualifications state-wide, and the ongoing availability of low-cost qualifications through *Lower Fees, Local Skills* continued to provide affordable access to the skills development and qualifications that enable pathways to employment. Through close collaboration with state entities, industry and community stakeholders, we ensure our offerings remain relevant and impactful in the ever-evolving landscape.

Our Career Taster Program has been notably successful, engaging significant numbers of Year 9 students in practical industry experiences and sparking their career curiosity. In 2024 the Year 9 Career Taster Program provided 3,341 secondary students with interesting and exciting industry experiences, introducing them to a range of potential industry careers. More than 1,190 secondary students from 70 regional schools undertook VET qualifications as part of their Year 10, 11 or 12 program, setting them on a career pathway while still at school. Industry has enthusiastically supported our College Lecturer Industry Placement (CLIP) program, with many lecturers participating in placements. This has enhanced their knowledge with contemporary industry practices and informed the development of our learning environment.

The completion of major capital works and refurbishment projects in 2024 provided CR TAFE students with access to new, state of the art training facilities and equipment. The end of 2023 saw completion of the much-anticipated Heavy Plant and Engineering Workshop at the Kalgoorlie Campus, and in early 2024 we commenced delivery in this state-of-the-art training facility. This facility has provided the ability to service increasing student numbers in industry areas such as Heavy Plant and Auto Electrical trades and has greatly enhanced the college's capacity to train apprentices working in mining and the businesses that support the resources sector.

The college also invested in a range of smaller scale projects to enhance learning environments at the Northam Campus including a redevelopment and expansion of the animal studies area and construction of an open workshop for the delivery of wet trades training, creating fit for purpose spaces for these key industry areas at the campus.

Engagement with industry and community partners is essential to the delivery of relevant high-quality training that prepares graduates to be job ready from day one. The continued, successful partnership between government, industry, and CR TAFE for the delivery of the Heavy Vehicle Driver Operations skillset continued in both Perth and Geraldton in 2024 and was also extended to the Wheatbelt, Goldfields and Gascoyne campuses with continued demand evident for this skill set.

Delivering training for Aboriginal students is a key priority for CR TAFE. The college offers a range of services from student mentoring to nutrition programs and scholarships, to support Aboriginal students' entry and successful participation in training. In 2024, 12.8% of students identified as Aboriginal or Torres Strait Islander Peoples. Our training reached some of the remotest areas, with students at the Laverton Training Centre (LTC) completing nationally recognised or accredited training across some diverse areas of training. The partnership between CR TAFE and Bundi Yamatji Aboriginal Corporation (BYAC) working with Yamatji Southern Regional Corporation to help build capacity for emerging Yamatji Sea Rangers to manage their traditional Sea Country, build an understanding of the biocultural values of the Abrolhos Marine Park and be active participants in the management of the Marine Park progressed very well in its second year in 2024. With the program running over two years, participants received training in marine operations and scientific research and monitoring techniques through classroom-based learning at the Batavia Coast Maritime Institute reinforced through practical on Country training using the Master Class training vessel alongside Elders knowledge and guidance. The collaboration was a finalist for the 2024 WA Training Awards. The Aboriginal Advisory Group continued to provide valuable advice and support for developing programs and services for Aboriginal students. In our journey of reconciliation, we have delivered key strategies from our 2023-2025 Innovate – Reconciliation Action Plan and in 2025 will commence work on our next RAP.

The Technology Enhanced Training (TET) project continued to expand throughout 2024. The VET Tech Roadshow was a highlight as in previous years with a series of professional development sessions led by the TET Leader, showcasing innovative and flexible learning products and environments to staff at all CR TAFE campuses. This ongoing initiative aims to upskill lecturers and other staff on how technology can enhance delivery and improve the overall student experience. Additionally, the Artificial Intelligence (AI) working group that has been established to guide CR TAFE in the effective and appropriate use of this exciting and challenging technology has been a major focus in 2024.

2024 was a pivotal year for the organisation, with Corporate Executive leading the Revitalisation Project implementation. This college wide initiative aimed at transforming the organisation's structure and work practices to foster collaboration and improve outcomes for CR TAFE has seen some particularly good success. This project has sparked several initiatives that have encouraged staff to work more closely together, achieving stronger results for both clients and the organisation. This renewed organisational structure will continue to serve as a platform throughout 2025 for further collaboration and stronger connection between staff working across CR TAFE locations as we continue to review and fine tune this revitalisation with staff and clients.

We continue to implement the 2023-25 Strategic Plan which focusses on developing and expanding our capability to deliver training that equips individuals with the skills needed for a prosperous future in our regions. This Strategic Plan underpins our decisions about future training directions and provides a framework to guide us through a period of growth and diversification, meeting the needs of emerging and transforming industries in our regions. Three goals encapsulate CR TAFE's strategic intent to meet our clients' needs with quality, contemporary training, and to be a high-performing organisation. The goals are:

- Develop and support contemporary training.
- Have students at the centre of all that we do.
- Enable a high performing organisation.

We acknowledge and extend our thanks to our incredible staff, whose dedication enables the delivery of high-quality training that unlocks our students' potential. The training provided by our staff plays a crucial role in the success of regional businesses by ensuring a steady supply of skilled, job-ready graduates for their workforce.

We also extend our gratitude to our industry and community partners for their invaluable support. Industry input and advice helps shape our training directions and their contributions through work-based learning, including work placements and access to industry-standard equipment, are crucial. Industry support is essential to our ability to produce skilled, work-ready graduates for the State's workforce.

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

Our relationship with the Department of Training and Workforce Development remains the cornerstone in our collective work to train and up-skill the future workforce.

We thank our Governing Council members for their commitment, valued support, and oversight throughout 2024.

With the continued availability of fee free and low-cost training, along with significant investments in TAFE facilities and equipment, we anticipate continued growth in enrolments in 2025. We look forward to a successful year of collaboration with our partners across the regions, ensuring we meet the needs of the local workforce and support the aspirations of individuals.



Christine Rafanelli
Governing Council Chair
Central Regional TAFE



Joanne Payne
Managing Director
Central Regional TAFE

ABOUT US

AGENCY OVERVIEW 2024



10,663
Students



57.7% Male
42.0% Female
0.3% Non-binary



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

19 & under years
22%

20-24 years
14%

25-29 years
11%

30-39 years
21%

40-49 years
16%

50+ years
16%



88.5%

Student
satisfaction

OVER
190
QUALS

LOWER FEES
LOCAL SKILLS

861,482 student curriculum
hours delivered to **4,034**
students.

ACHIEVED

103%

of our original planned
Apprenticeship and
Traineeship training.

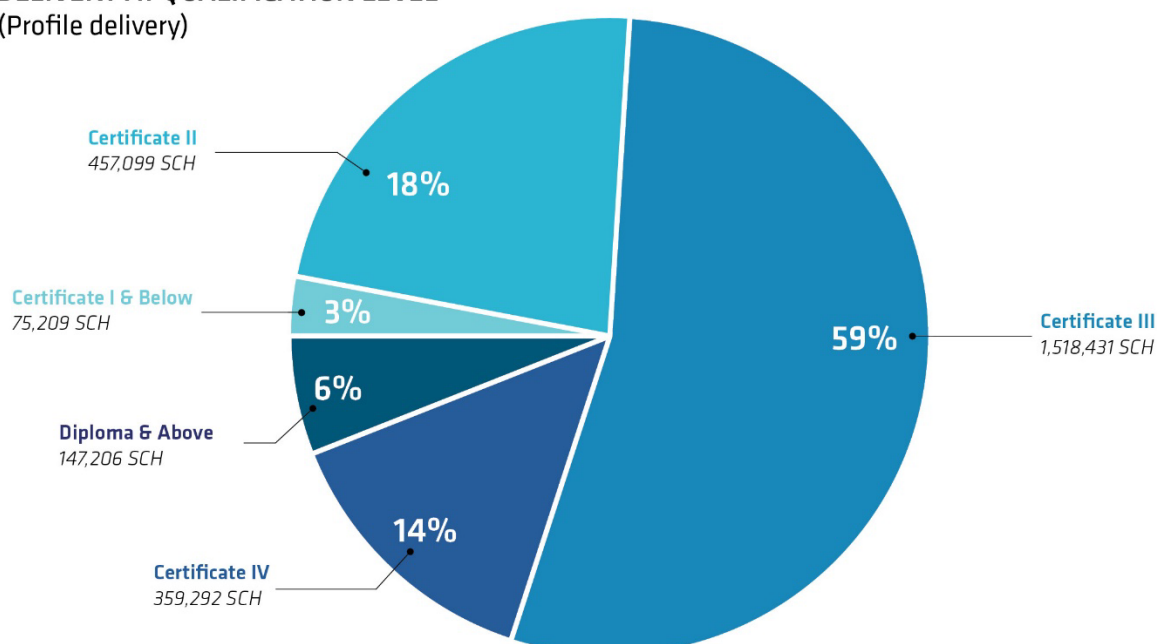


delivered to
3,471 students



666,232 student
curriculum hours

DELIVERY AT QUALIFICATION LEVEL (Profile delivery)



STRATEGIC PLAN 2023 – 2025



The Strategic Plan 2023-2025 was developed through extensive consultation with relevant stakeholders including Governing Council. The outcomes and key strategic initiatives from this consultation process were included in the plan.

The Strategic Plan was reviewed in August 2024 with our Strategic Goals changing from four to three and consolidating the success factors within.

The Strategic Plan 2023 - 2025 has three 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 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 outcomes.

Strategic Goal 3: Enable a high-performing organisation.

- Success Factor 1:
CR TAFE is a safe and healthy workplace.
- Success Factor 2:
Operations are aligned to optimise efficiency and effectiveness.
- Success Factor 3:
A financially sustainable college.
- Success Factor 4:
Business capability to support a contemporary training organisation.

OUR VISION

Unlocking our communities' potential through training and skills development.

OUR PURPOSE

To provide contemporary high-quality training and skill development that meets 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 Ministers

Hon Simone McGurk, MLA

Minister for Training and Workforce Development; Water; Industrial Relations

Hon Hannah Beazley, MLA

Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development

Accountable Authorities

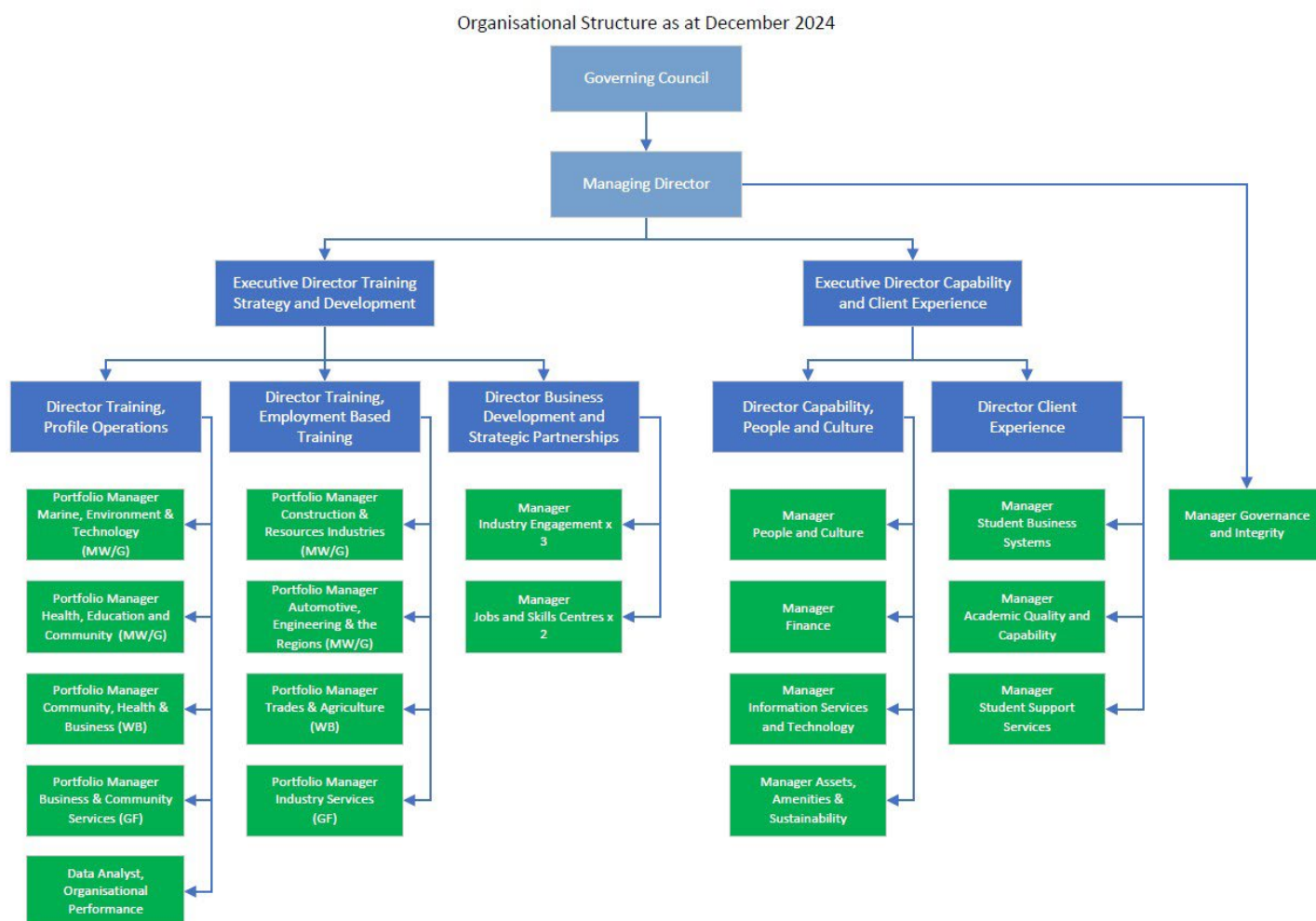
The Accountable Authority for Central Regional TAFE is the Governing Council. The Managing Director is the Chief Executive Officer who is supported by a Corporate Executive.

Organisational Structure

Central Regional TAFE is comprised of two Directorates:

- Training Strategy and Development
- Capability and Client Experience

The organisational chart below illustrates CR TAFE's directorates and subsequent functional areas in 2024.



Governing Council

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

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

Graeme Wilmot, Chair was on official leave of absence and retired at the end of tenure (30 June 2024). Christine Rafanelli was appointed Chair and Marcelle Watson was appointed Deputy Chair on 1 July 2024.

Governing Council members as at 31 December 2024 were:



Christine Rafanelli
Chairperson
Grad Cert
Management, BEd



Joanne Payne
Managing Director
Ex Officio member
by virtue of position



Marcelle Watson
Deputy Chair
BAsc (Hons)
Cert IV Training and Assessment



Anthony Evans
Chair Finance, Audit and Risk
Management Committee
B Bus, Dip Ed,
FCPA, FCIS, FGIA,
FAICD



Yvonne Messina JP
BArts, BEd,
Dip Bus (Legal),
GAICD



Rebecca Davidson
BA (Hons),
MSc (Econ),
GAICD



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



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



Shaneane Weldon
BAppSc - Aboriginal Community
Management and Development



Julie Flockart
Member of Australian Institute
of Company Directors



Kylie McLerie
BA Education, Certificate in
Leading Change

Corporate Executive

CR TAFE's Corporate Executive consists of the Managing Director and seven 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 2024:



● **Jo 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.



● **Karen Watts, Executive Director Training Strategy and Development**

Based at the Geraldton campus and leads the delivery of vocational education and training programs and workforce development services within the Training Strategy and Development Division.



● **Ema Fifita, Executive Director Capability and Client Experience**

Based at the Kalgoorlie campus is responsible for guiding the strategies that improve every part of client services, from development business capabilities to supporting day-to-day operations.



● **Suresh Job, Director Training Profile Operations**

Based at the Geraldton campus and responsible for planning, implementation and management of training that accurately meets industry and community needs that aligns with state priorities.



● **Mitch Brennan, Director Training, Employment Pathways**

Based at the Kalgoorlie campus and responsible for managing the development and delivery of training and assessment programs designed to meet the needs of employment-based training, including the development and maintenance of relationships with employers.



● **Delia Pascua-McGlew, Director Business Development and Strategic Partnerships**

Based at the Northam campus and provides leadership and exercises management responsibility to support CR TAFE to diversify and grow regional, national and international training delivery.



● **Craig Jerrard, Director Capability, People and Culture**

Based at the Geraldton campus and responsible for managing the provision of services that support the people and culture, financial management; information systems and technology and the management of assets, amenities and sustainability.



● **Carrie Puzzar, Director Client Experience**

Based at the Geraldton campus and responsible for leading and managing multiple areas to ensure the College delivers an exceptional client experience throughout the entire student journey.

Administered Legislation

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

Other Key Legislation

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

State Legislation	
<ul style="list-style-type: none"> • Auditor General Act 2006 • Building Act 2011 • Children and Community Services Amendment Bill 2021 • Civil Liability Act 2002 • Classification (Publications, Films and Computer Games) Enforcement Act 1996 • Commercial Tenancy (Retail Shops) Agreements Act 1985 • Corruption, Crime and Misconduct Act 2003 • Disability Services Act 1993 • Electoral Act 1907 • Equal Opportunity Act 1984 • Financial Management Act 2006 • Freedom of Information Act 1992 • Industrial Relations Act 1979 • Integrity (Lobbyists) Act 2016 • Interpretation Act 1984 • Legal Deposit Act 2012 • Legal Deposit Regulations 2013 	<ul style="list-style-type: none"> • Minimum Conditions of Employment Act 1993 • Parliamentary Commissioner Act 1971 • Procurement Act 2020 • Public and Bank Holidays Act 1972 • Public Health Act 2016 • Public Interest Disclosure Act 2003 • Public Sector Management Act 1994 • Salaries and Allowances Act 1975 • School Education Act 1999 • State Records Act 2000 • State Superannuation Act 2000 • Statutory Corporations (Liability of Directors) Act 1996 • Vocational Education and Training Act 1996 • Workers' Compensation and Injury Management Act 2023 • Work Health and Safety Act 2020 • Working with Children (Criminal Record Checking) Act 2004
Commonwealth Legislation	
<ul style="list-style-type: none"> • A New Tax System (Goods and Services Tax) Act 1999 • Archives Act 1983 • Competition and Consumer Act 2010 • Copyright Act 1968 • Corporations Act 2001 • Disability Discrimination Act 1992 • Education Services for Overseas Students Act 2000 • Electronic Transactions Act 1999 • Fair Work Act 2009 • Fringe Benefits Tax Act 1986 	<ul style="list-style-type: none"> • Higher Education Support Act 2003 • Income Tax Assessment Act 1997 • National Vocational Education and Training Regulator Act 2011 • Privacy Act 1988 • Racial Discrimination Act 1975 • Sex Discrimination Act 1984 • Spam Act 2003 • Student Identifiers Act 2014 • Tertiary Education Quality and Standards Agency Act 2011 • VET Student Loans Act 2016

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 CR TAFE's outcomes and the most appropriate government goal:

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

Changes to Outcome Based Management Framework

The CR TAFE Outcome Based Management Framework did not change during 2024.

Shared Responsibilities with Other Agencies

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

AGENCY PERFORMANCE

REPORT ON OPERATIONS

Training Delivery

CR TAFE delivered a total of 2,652,483 Student Curriculum Hours (SCH) to over 10,663 students in the 2024 academic year.

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

State Government subsidised training saw 2,557,237 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 2024 Delivery and Performance Agreement (DPA):

Training Priority	Target SCH	Actual SCH	%
Apprenticeship	312,720	343,317	109.78
Traineeship	115,423	99,056	85.82
Employment Based Training (EBT) Total	428,143	442,373	103.32
Pre-Apprenticeship	70,750	61,288	86.63
Fee Free	714,625	666,232	93.23
Lower Fees, Local Skills	600,360	861,482	143.49
Other Targeted Fee Relief	0	7,799	-
Priority Industry Qualifications	71,460	46,126	64.55
General Industry Training	163,786	176,953	108.04
Foundation Skills and General Education	250,876	294,984	117.58

Qualification Completions

Priority Areas	Benchmark	Actual	%
Certificate III and above	1,527	1,844	120.76
Aboriginal Certificate II and above	221	311	140.72
People with Disabilities Certificate II and above	119	240	201.68

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%	10,340	96.97
Disability Question	90%	10,439	97.90

Actual Results versus Budget Targets

Summary of Financial Targets

Indicators	2024 Target	2024 Actual	Variation
Total cost of services (Source: Statement of Comprehensive Income)	76,925,871	85,989,261	9,063,390↑

Reason for Significant Variation:

Additional expenditure between target and actual as a result of:

- employee benefits expense due to additional training delivery and subsequent salary expenditure
- contracts ie: heavy haulage truck driver contracted assessors, cleaning
- resources received free of charge from the Department of Training and Workforce Development
- travel and accommodation to service all campuses
- minor plant and equipment, building and cyber security insurance premiums, utilities.

Net cost of services (Source: Statement of Comprehensive Income)	70,625,236	78,937,059	8,311,823↑
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Reason for Significant Variation:

Additional net cost of services between target and actual as a result of:

- in addition to the Total cost of services variance, revenue has increased by \$751k, being:
 - more interest revenue (ie: interest rates and cash at bank)
 - other gains in land (ie: Landgate revaluation increment).

Total equity (Source: Statement of Financial Position)	140,380,341	150,180,107	9,799,766↑
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Reason for Significant Variation:

Increase of total equity between target and actual as a result of:

- cash held for projects to be carried into subsequent year
- Landgate's net asset revaluation increment of buildings.

Net increase/(decrease) in cash held (Source: Statement of Cash Flows)	(1,660,225)	2,074,004	3,734,229↑
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Reason for Significant Variation:

Net increase in cash held between target and actual as a result of:

- combination of unspent funds resulting from a shortfall in achieved student curriculum hours (SCH); needed for refund to Department of Training and Workforce Development
- unspent project cash grant funding; to be carried into subsequent year.

Further details are provided in the Financial Statements commencing on [page 52](#)

Summary of Key Performance Indicators

Key Effectiveness Indicators	2024 Target	2024 Actual	Variation
Student Satisfaction			
Overall Student Satisfaction (Source: WA Student Satisfaction Survey)	93.5%	88.5%	5.0↓
Reason for Significant Variation: Although the actual result for the student satisfaction rate did not meet the target, it was a 1.3% increase to that achieved in 2023.			
Graduate Achievement Rate			
Achieved main reason for doing course.	91.0%	89.2%	1.8%↓
Overall quality of training. (Source: Student Outcomes Survey NCVER)	N/A	90.6%	
Reason for Significant Variation: No significant variation.			
Graduate Destination Rate			
Employed	80.0%	76.6%	3.4%↓
Unemployed	N/A	11.4%	
Not in Labour Force (Source: Student Outcomes Survey NCVER)	N/A	12.0%	
Reason for Significant Variation: No significant variation.			
Achievement of Profile Delivery			
% of Profile Achieved	2,300,000 SCH	2,557,237 SCH	257,237 SCH↑
During 2024 CR 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 2024 was 2,600,000 SCH. The percentage achieved against this revised target was 98.36%.			
Reason for Significant Variation: CR TAFE performed strongly against original 2024 planning targets of 2,300,000 SCH and requested to increase planning by a further 300,000 SCH through the September variation to meet these demands for training. CR TAFE finished the year with a shortfall of 42,763 SCH against the increased planning target of 2,600,000 SCH achievement. Projected enrolment completions at the end of the year also impacted the final achievement of the new 2,600,000 planning target across the college for 2024. The college will review processes with a view to making improvements in 2025 where required.			

Further details are provided in the Key Performance Indicators commencing on [page 87](#).

Achievement against Strategic Directions

In 2024, CR TAFE reviewed the strategic goals in the college's Strategic Plan. This review ensured the alignment of CR TAFE's objectives with the State Government's priorities for training and workforce development, particularly as the Western Australian economy experienced renewed growth and continued to face worker shortages across the state. The following examples showcase the achievements made in line with the Strategic Plan 2023 – 2025. These accomplishments were realised in conjunction with various government and training sector initiatives including recommendations from the *Review of Skills, Training and Workforce Development*, the *State Training Plan* and the five year *National Skills Agreement* that commenced in 2024.

Develop and support contemporary training

- Our Industry Engagement Managers have been proactive in investigating new and emerging industries across the regions, conducting environmental scans and training needs analyses in key areas such as mining, cybersecurity, clean and renewable energy, and hospitality. These efforts have allowed the college to strategically position itself to meet regional workforce demands. As a result, we have strengthened our relationships with local businesses and key regional stakeholders, fostering collaboration and ensuring our training programs align with industry needs and future opportunities.
- CR TAFE successfully implemented the Free in '23 initiative in 2023 and continued to offer Fee Free Courses in 2024, providing training to meet the identified industry demand for skilled workers throughout the State. The delivery of skill sets, and full qualifications provided essential training and skills development to workers requiring entry level skills or upskilling to meet the growing demand for workers in our vibrant WA economy.
- The college continued to offer an increased number of qualifications and skill sets supported through both the *Lower Fees Local Skills* and Fee Free initiatives. These initiatives have continued to provide significantly discounted and/or entirely free offerings for students and fee caps for eligible students including young people, jobseekers, and concession holders. Demand and uptake of these offerings increased again in 2024 and will continue to be a focus in 2025 as a key strategy to encourage Western Australians to gain the necessary skills to meet the workforce demands of WA's businesses.
- In line with state priorities for training and local workforce skills demand, CR TAFE continued to deliver a high proportion of hours in Health (Nursing, Preparation for Health and Nursing, Mental Health and Allied Health), and Individual Support (Aged Care and Disability Care). Further, the Fee Free and Low Fee offerings saw considerable enrolments throughout 2024 in industry areas of Work Health and Safety, Community Services, Early Childhood Education & Care, Maritime Operations, Heavy Automotive Mechanical, Electrical Trades, Civil Construction, Resource Processing and Surface Operations and Heavy Vehicle Driving Operations. This is reflective of the workforce requirements of these critical industries in Western Australia.
- The Heavy Vehicle Driving Operations (HVDO) program continues to motor along CR TAFE's regional footprint. Within the Midwest/Gascoyne regions 44 % of students enrolled identified as Aboriginal or Torres Strait Islander people and the program demonstrated a high rate of students completing the HVDO skill set and obtaining their HR licence. Planning has commenced to expand the delivery into the Murchison region with an initial focus on Cue and Mt Magnet in 2025. Across the Wheatbelt and Kalgoorlie regions in 2024, delivery has occurred at Muresk Institute, Merredin and Kalgoorlie. Strong demand from students and employers lead to additional groups being scheduled in term four of 2024. To date these cohorts included approximately 30 % of students identifying as Aboriginal or Torres Strait Islander people.

CR TAFE co-hosted successful industry information evenings with Western Roads Federation (WRF) at Kalgoorlie and Muresk linking participants with employment opportunities and other employment and community organisations such as Waalitj Foundation. Strong links with industry and support from WRF has resulted in local employers offering graduates immediate employment opportunities upon successful completion of the HVDO skill set.

- CR TAFE was a Finalist for the Industry Collaboration Award in the 2024 WA Training Awards. CR TAFE, in collaboration with Bundi Yamatji Aboriginal Corporation (BYAC) and funded by Parks Australia through the Our Marine Parks Grants, developed a training program aimed at assisting emerging Yamatji Sea Rangers build their capacity to manage their traditional Sea Country, understand the biocultural values of the Abrolhos Marine Park, and be active participants in its management.

The collaboration was designed to address the training needs of the Yamatji people. The training program delivered technical skills required for marine conservation and ecosystem management and focused on vital employability skills including communication, teamwork, and time management. By encompassing technical and soft skills, the program equips participants with a well-rounded skill set, enhancing their employability and effectiveness as Sea Rangers.

Have students at the centre of all that we do

- The Jobs & Skills Centres (JSC) across our campuses have continued to provide critical support to students and the wider community through free, accessible career, training, and employment services. Staffed by professionals offering tailored advice on career pathways, apprenticeships, and training, the centres also deliver specialised support for Aboriginal people, ex-offenders, and culturally and linguistically diverse individuals. In 2024, we achieved our targets across all three campuses, with increased walk-in clients reflecting greater community awareness of our services. Engagement with Aboriginal corporations and local communities has also grown, alongside stronger connections between JSC staff and students through involvement in inductions and post-training support, ensuring students remain at the heart of our efforts.
- Our international student program has continued to thrive, with the regional bursary and destination scholarships attracting 32 students across three campuses. These students have successfully integrated into the community, with all securing employment within the region, further contributing to local growth. We also secured a grant from StudyPerth, enabling our TAFE International WA (TIWA) students to explore key regional and tourist destinations, offering them an enriching and memorable experience. Additionally, the program received excellent feedback during the internal audit conducted by TIWA, highlighting its strong performance and commitment to student success.
- Employment Based Training (apprenticeships and traineeships) remains a core training responsibility for CR TAFE with a range of apprentice qualifications delivered at five of CR TAFE's campuses across the region. In 2024, apprenticeship enrolments continued to be well supported across a range of Industry areas.

The demand for skilled workers, the availability of a range of financial support for both employers to take on apprentices and for the apprentices themselves to encourage completions have supported the consolidation of growth of apprentice numbers across CR TAFE. Trades areas such as heavy duty automotive, automotive electrical, electrical trades, construction and metal fabrication have seen some considerable increases in apprentice numbers in 2023 and 2024 and this is expected to continue in 2025.

- Delivery of training for Aboriginal students remains a key focus area of CR TAFE's training. In 2024, Aboriginal students actively participated in training programs across Civil Construction, Conservation and Ecosystem Management, Construction, and the Resources Sector, among many other industry areas. This involvement is fostering qualifications and skills development in industries with excellent employment prospects. The Yamatji Southern Regional Corporation Sea Ranger program that is being offered over a two-year period in partnership with CR TAFE commenced in 2023 with some great success for the group and the Aboriginal community. CR TAFE's partnership with the Laverton Training Centre continued in 2024 with the delivery of the Certificate II in Rural Operations tailored to remote Aboriginal Ranger Groups.

CR TAFE has continued to provide a wide range of student support services including specialised Aboriginal Support positions, student mentoring, designated places in identified programs, nutrition programs and scholarships to encourage retention and successful outcomes for Aboriginal students. The college exceeded the benchmark for qualification completions at Certificate II and above by Aboriginal students, achieving 140% of the benchmark.

Enable a high-performing organisation

- CR TAFE continued to take a lead role in the Midwest, Goldfields, Wheatbelt and the Gascoyne Regional Coordinating Committees (RCC) throughout 2024, working with partner stakeholders and contributing information, data and advice on initiatives to attract and retain skilled workers in the regions. The RCCs were established following the Regional Skills Summits in 2021. New priorities for each location will guide activities in 2025.
- 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 continues in 2025.
- The delivery of Certificate III in Agricultural Mechanical Technology in partnership with AFGRI at Moora campus has continued and expanded in 2024 to the Muresk Institute facility. The college had 182 apprentices coming from a variety of dealerships across the state to undertake the program using the recently completed and state of the art Muresk facilities.
- Throughout 2024, the college continued to deliver programs for Aboriginal Rangers in the Midwest/Gascoyne region. The Malgana Ranger program, which is being delivered in partnership with the Malgana Aboriginal Corporation, has been well established in Shark Bay and continued to be successful throughout the year. The program offered Certificate I in Tourism (Australian Indigenous Culture) and Certificate II in Conservation and Ecosystem Management. This arrangement will continue in 2025, delivering Certificate III in Conservation and Ecosystem Management. Additionally, the Sea Ranger program, which is being delivered in partnership with the Yamatji Southern Regional Corporation, offered several different qualifications to the Sea Rangers, including Certificate I and II in Leadership and the Coxswains Grade 2.
- 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. The key areas of Clean Energy and Resources and Infrastructure were prioritised by the college in 2024 to inform its training programs and to ensure CR TAFE is providing the skills and knowledge required by future workforces.

- The new policy directions implemented in 2022 for VETDSS programs allowing Year 10's to access a Certificate II offering and eligible Year 11 and 12 students to access either a second qualification or a skill set, have proved very popular again in 2024. CR TAFE has evidenced significant growth in uptake due to this initiative. This policy change has increased access to VET for many regional secondary students, whose access to VET and an industry training pathway would otherwise be limited.
- The college enrolled a significant number of students in the Certificate IV in Preparation for Health and Nursing Studies, which provides a pathway to further study in a range of areas including university entry and preparation for potential entry into the Diploma of Enrolled Nursing.
- The continued success of the Year 9 Career Taster Program (CTP) across CR TAFE was evident again in 2024. The purpose of this program is to identify ways to inspire secondary school students' interest in potential career options and pathways before moving into course selections in their upper secondary years. There was an increase in industry participation in 2024, with representation from a variety of sectors across CR TAFE's footprint. The program has enabled CR TAFE to deepen relationships with local schools and will continue in 2025.
- 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, Gascoyne)
 - Master Plumbers and Gasfitters Association of WA.
 - Weld Australia
 - Various Jobs and Skills Councils
- Lecturer participation in the College Lecturers Industry Placement (CLIP) program continued across various industry areas. This program provides lecturers with the opportunity to return to industry to maintain currency of experience and strengthen industry connections. This program continues in 2025 with an ongoing emphasis on increasing lecturer participation.
- Online Professional Development for staff continues in the areas of Accountable and Ethical Decision Making, Code of Conduct, WHS, Records Management, Information Management Security, Public Sector, Human Resources, Mandatory Reporting, Managing Interests and Cultural Awareness.
- The focal point of CR TAFE's ongoing professional development (PD) program was an intensive two-day program conducted in late June 2024. The focus for the lecturing PD included assessment authenticity, strategies to make appropriate use of Artificial Intelligence (AI), an introduction to the revised National Standards for RTOs which become effective in July 2025 and student wellbeing. On day two of the program non-lecturing staff joined the sessions for a whole of staff PD Day with the main activities centred on self-development, personal growth, team- building and wellbeing.

Other activities in 2024

CR TAFE was named as Finalist for the Industry Collaboration Award in the WA Training Awards.

CR TAFE, in collaboration with Bundi Yamatji Aboriginal Corporation (BYAC) and funded by Parks Australia through Our Marine Parks Grants, developed a training program to assist emerging Yamatji Sea Rangers build their capacity to manage their traditional Sea Country, understand the biocultural values of the Abrolhos Marine Park, and be active participants in its management.



The collaboration provided classroom-based training in marine operations, scientific research, and monitoring techniques at BCMI, which was reinforced through practical on-country training using the Marine Training Vessel Master Class alongside Elders' knowledge and guidance. The training program delivered technical skills required for marine conservation and ecosystem management and focused on vital soft skills like communication, teamwork, and time management.

By encompassing technical and soft skills, the program equips participants with a well-rounded skill set, enhancing their employability and effectiveness as Sea Rangers. Integrating traditional Aboriginal knowledge with contemporary scientific practice in the training curriculum is a two-way learning model that respects and values the cultural heritage of the Yamatji peoples while ensuring the training is relevant and applicable to modern conservation efforts.

Heavy Plant and Engineering Workshop

The \$10 million state-of-the-art Heavy Plant and Engineering Trades Workshop (T Block) at the Kalgoorlie Campus, was completed and officially opened by the Minister for Training and Workforce Development, Hon. Simone McGurk on the 22 March 2024.



The facility has increased CR TAFE's capacity to deliver vital training to skilled workers for local jobs, including in the resources sector.

The facilities have enabled enhanced training delivery in the plant mechanics, heavy automotive and auto electrical trade disciplines with dedicated workshops, classrooms and laboratory spaces.

As part of the project, \$2.4 million worth of industry standard training equipment was

also procured and installed including computer-based simulators to support training in the areas of electrical engineering and electronics, as well as a range of other equipment to establish an industry standard workshop and training environment.

Year 9 Career Taster Program - Wheatbelt

In 2024, we focused on engaging with industry through the Career Taster Open Days, introducing students to various career opportunities, including both paid positions and volunteer roles essential to our community.

In the Wheatbelt, we aimed to broaden Year 9 students' horizons by providing hands-on experiences that connect to future career pathways. By showcasing local industries, we encouraged students to consider employment opportunities within their own communities.

We also explored new technologies, including visits to the CBH sites in Cunderdin and Meckering, where students learned about key roles and career pathways in the agricultural industry.

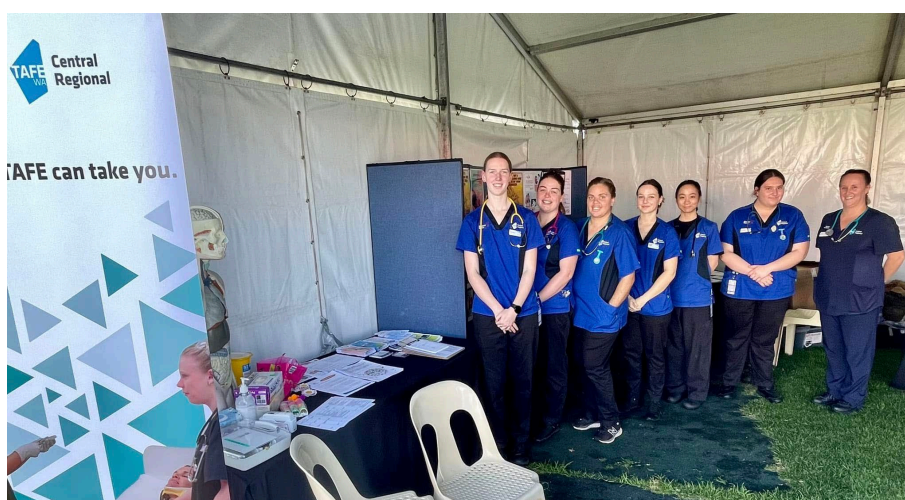


Students were exposed to a wide range of career tasters, including skilled trades, barista training, Ranger training, Vet nursing, nursing/health work, and civil construction. The use of Virtual Reality (VR) headsets allowed students to engage with new and emerging content in various industries using this innovative technology.

CR TAFE played a vital role by offering courses at its campus and partnering with industry to bring career tasters to the Wheatbelt. This initiative helped schools reduce costs associated with transport and staff replacement while ensuring students could access valuable career experiences close to home.

CR TAFE Shines at 2024 Mingenew Midwest Expo

CR TAFE made a big impact at the 2024 Mingenew Midwest Expo, showcasing its diverse training opportunities and community support and providing Midwest residents with information and advice about courses and services.



Nursing students provided free health checks, giving visitors hands-on demonstrations of their skills, while trades training staff showcased career pathways in essential industries. The Jobs and Skills Centre and Student Services teams were also on hand, offering expert advice on training, careers, and support for future students.

With a mix of education, practical skills, and career guidance, CR TAFE's presence at the Expo highlighted its commitment to empowering regional communities and shaping the workforce of tomorrow.

Apprenticeship and Traineeship Information Session

The Jobs and Skills Centre and CR TAFE hosted the Apprenticeship and Traineeship Information Session on 16 October 2024, an event open to the community but also focusing on Year 12 students who had recently completed their Secondary Education.

Local employers interested in recruiting, were invited to host information tables so that they could speak to attendees about their business and how potential applicants could be successful in gaining employment with them.



The event not only assisted with employment and recruitment locally but also strengthened our relationship with the employers and high schools that attended.

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With over 60 people attending and over 12 employers providing information about job opportunities in their businesses the event successfully connected local job seekers with potential employers.

Kalgoorlie's Stunning New 3D-Printed Solar Tree Unveiled

CR TAFE's Kalgoorlie campus has just revealed *The Wending*—a breathtaking, sky-blue public artwork celebrating the region's diverse community and booming resources sector.



Designed by local artist Linda Rae, this striking solar-powered tree is one of Australia's largest 3D-printed art installations. Its sleek trunk, inspired by the Goldfields Gum, symbolizes innovation and sustainability, key to Kalgoorlie's thriving industries.

Fabricated in Perth by Hyperion Systems using cutting-edge 3D printing technology, the structure is made entirely from recycled polypropylene carbonate

pellets - an Australian first! At night, solar-powered LED lights illuminate the sculpture, making it a glowing landmark. *The Wending* was created and installed as part of the State Government's Percent for Art scheme, and it makes a unique addition to the cultural landscape of the campus,

Geraldton's Blessing of the Fleet

Geraldton's *Blessing of the Fleet* is a spectacular annual event celebrating the local fishing and maritime industries. Students took the opportunity to practice their maritime skills under the supervision of staff on the training vessel *Master Class* and joined the fleet to participate in sail through.



Onshore, CR TAFE's hospitality students showcased their skills and promoted awareness of training in commercial cookery, preparing delicious food featuring local produce and seafood, adding flavour to the festivities. With decorated boats, live music, and a heartfelt blessing for a safe season, the event was a true celebration of tradition, community, and the next generation of industry professionals.

"Unlocking the Future" program

In 2024 the first "Unlocking the Future" program was delivered in partnership with Eastern Goldfields Regional Prison (EGRP). The program was created to provide men and women prisoners currently incarcerated and in their final months of sentence with a reintegration training and employment pathway by completing RII20120 Certificate II in Resource and Infrastructure Work Readiness qualification as well as individual units to gain work tickets such as the white card, forklift, and civil construction machinery.

The program caters for both minimum and medium security rated prisoners and participants are pre-selected across all of WA prisons. In addition to the delivery of the qualification CR TAFE and the Jobs and Skills Centre worked closely with the EGRP and other stakeholders such as Waalitj Foundation, the City of Kalgoorlie-Boulder's Support Hub and Training Alliance to provide a large range of employability and life skills to help prepare the participants for re-entry to the community and workforce.

Half of the initial cohort identified as Aboriginal, and all graduates were offered employment by local industry partners upon completing the program. Plans are currently being developed with EGRP to create an Unlocking the Future program for Women to be piloted in 2025 as well as continuing to run the Men's iteration.

Aboriginal Training

In 2024 the college continued work on the 2023-2025 Innovate Reconciliation Action Plan (RAP). The Plan is monitored by the RAP Working Group who meet regularly and report on progress of the RAP.

The Aboriginal Training Plan 2024-2025 aligns closely with, and builds on, the Innovate RAP. Two primary goals of improving staff and student outcomes are described in the plan:

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

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

Summary of key activities that the college undertook in 2024:

- A total of 1,368 students enrolled at CR TAFE who identified as Aboriginal and/or Torres Strait Islander, accounting for 12.8% of total College enrolments.
- Twenty-six scholarships were offered to Aboriginal Students.
- The marketing and branding strategy to incorporate Aboriginal artwork to the college campuses was further implemented through additional campus signage, and further development of Job Description Forms.
- CR TAFE has made further changes, striving to achieve a more welcoming and culturally safe space, through creation of an Aboriginal employee network on Teams called Aboriginal Staff Connect.
- Five Aboriginal students were major awards recipients.
- Aboriginal Student Support staff were available on all main campuses and tutors and mentors were provided at various locations including Muresk.
- The Aboriginal Advisory Group continued to meet throughout 2024 and presented to the CR TAFE Leadership group in June and Corporate Executive in November 2024.
- The partnership with Yamaji Southern Regional Council continued with the delivery of the Aboriginal Sea Ranger program. The successful partnership culminated in a graduation event in Geraldton, with seven students graduating.
- The WA Government's Aboriginal Procurement Policy was used to engage with Aboriginal businesses.
- National Reconciliation Week was acknowledged across our four regions during May, with the theme 'Now More than Ever'. Lunchtime staff and student PD sessions were held at the various campuses and a series of daily emails focusing on the history of Reconciliation were sent to all staff.
- NAIDOC Week was jointly celebrated in September across our four regions with activities planned on each main campus. The theme for NAIDOC in 2024 was 'Keep the Fire Burning: Blak, Loud and Proud'.
- The Aboriginal Healthy Tucker program has been implemented across all major CR TAFE campuses, supporting students with meal vouchers for healthy options at the college canteens.

- Conducted the designated placement program to encourage Aboriginal student participation.
- The Geraldton based Aboriginal Training Champions Club continued, with twelve non-Aboriginal staff members inducted to the Club.
- Continued the Aboriginal Tutorial and Mentoring Assistance Program (ATMAP), which offers homework, tutoring and mentoring support to Aboriginal students.
- The college participated in its second Workplace RAP Barometer, which looks at the attitudes towards and perceptions of reconciliation among employees of RAP organisations. 201 staff members participated in the survey and results will be published in 2025.
- To improve employment opportunities and outcomes for Aboriginal and Torres Strait Islander peoples, the organisation committed to a measure to achieve equality, by applying Section 51 of the *Equal Opportunity Act 1984 (WA)* to all advertised positions. Therefore, preference is given to Aboriginal and Torres Strait Islander people in those recruitment processes.
- CR TAFE supported the Solid Futures Aboriginal Traineeship program hosting a trainee in Kalgoorlie. Solid Futures gives Aboriginal and Torres Strait Islander people formal training, paid employment and support by mentors to complete a Certificate III in Government

Disability Access and Inclusion Plan Outcomes

CR TAFE continues its strong commitment to people with disability by providing them with opportunities to participate in current and industry relevant training and courses. The college demonstrates a strong customer focus by creating a space that is accessible, supportive, and responsive to our students and staff.

Whilst the Student Services team is responsible for supporting all students, they are complemented by the employment of Access and Equity staff who provide specific assistance to our disability cohort in person and on-campus during their student journey. This support is extended through interactions with clients, family members or their agency representatives.

Our college's commitment is reflected in the policies, procedures and corporate values which drive our organisation. Strategies which allow accessibility to our products and services within our college are implemented and reviewed ensuring relevancy.

The support provided is not restricted to solely academic issues but has covered outside influences that may impact on studies. CR TAFE maintains ongoing flexibility and availability, traits our students appreciate and respect in an ever-changing learning environment.

The college continues to highlight and share information with our industry partners and stakeholders, encourage and provide feedback, communicate current and relevant developments, trends and opportunities.

CR TAFE also liaises regularly with other TAFE college colleagues working within the Disability space, to share best practices, resources and strategies for supporting students with disability.

We continue to be a focal point 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 CR TAFE**

- The college appointed a Coordinator to oversee the implementation of the Accessibility Learning Support system (ALS). CR TAFE will be able to provide specialised support to individual students with disability. Staff will be upskilled to operate the ALS.
- The college continues to celebrate International Day of People with Disability with students, staff, family members, agencies and support organisations and community members across CR TAFE's many campuses.
 - Whilst the gazetted day for this event is 3 December, CR TAFE conducts this event in November across our college to ensure inclusivity of our students. We are pleased this change has enabled greater participation and learning opportunities for a broader group of students.
 - In Geraldton for example, students from Community Services assisted with organising the event and activities, whilst catering was provided and served by Hospitality students. Geraldton's Stepping Stones class actively participated in a karaoke activity.
- CR TAFE provides referrals to the Student Assistance Program (via PeopleSense), which is a free, confidential counselling service. The service can be used for personal or study related issues that may be impacting on a student's wellbeing.
- CR TAFE continues to work collaboratively with internal and external partners to conduct events including WA Mental Health week forums and Passport to Employment.
- Students with disability were provided with suitable support to participate in mainstream, customised and participation programs that are provided at CR TAFE.
- Career advice and employment strategies (through the Jobs and Skills Centre) is available to external clients and students.
- CR TAFE attend and play an active role at local interagency meetings, utilising the expertise and skills of other agencies and community groups to jointly support students with disability.
- CR TAFE utilise the enrolment process to identify needs and potential support requirements of students to ensure their transition into training and it is acknowledged that appropriate mechanisms are put in place to assist.
- CR TAFE has re-introduced formal graduation and awards events across the college. These events celebrate the achievements of graduating students and our Northam campus has an allocated Major Award in the category of disability.
- CR TAFE are improving job readiness opportunities for students with disability through collaboration with Disability Employment Service (DES) providers, Jobs & Skills Centre, Jobs Services and support organisations.

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

- Residential accommodation (campus dependant) is designed and maintained to meet the needs of people with disability.

- When creating new spaces, Universal Design principles are used and consultation undertaken with people with disability, their agencies and carers.
- The Jobs and Skills Centres and college support areas are centrally located on all main campuses and accessible to people with disability, ensuring privacy and confidentiality when required.
- Canteen and hospitality venues are available on all main campuses. The facilities have been designed to accommodate service of people with disability by providing infrastructure that meets required standards.

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

- CR TAFE ensures that teaching and learning resources are accessible to people with disability.
- Our most commonly used online training platform has integrated software which automatically scans course files for accessibility. This feature enables students to access materials in the way they need or want, ensuring alternative formats to content are made available to all students. PDF, HTML, ePUB, electronic Braille, and audio versions are now available for most content items.
- The Disability Access and Inclusion Plan and Annual Report are available on the website or hard copy if requested.
- Information is available to clients in alternative formats upon request, including digital, audio, large print, etc.

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

- CR TAFE have multiple avenues for disclosure of disability that are easy to access, including our enrolment form, CR TAFE website (meeting Web Content Accessibility Guidelines), student inductions and in discussions with lecturers, recorded on their client needs summary. This information is shared during Student Inductions, reassuring students of confidentiality and access to support.
- Student inductions are conducted to provide essential information during their initial weeks on campus. This process is crucial in alleviating anxiety and stress, helping students, especially those with mental health conditions, to navigate and adapt to their new academic environment without feeling overwhelmed.
- College staff provide relevant advice and information about services to people with disability to enable them to make informed decisions about their training/employment options, ensuring client focused support, tailored to the individual and their specific requirements.
- The college continues to upskill and increase staff knowledge and awareness around disability, accessibility issues and attitudinal barriers, allowing best possible service to people with disability. This includes refinement of the enrolment process.
- Clients accessing CR TAFE products and services can provide comment regarding their interactions with all aspects of our organisation. This information is shared with industry partners, agencies and organisations representing people with disability.

- Staff are aware of and fully connect with implementing the principles of choice, control, and autonomy to drive our interactions with students with disability.

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

- The Student Services team members and other CR TAFE staff are available to assist students with the complaints process and provide the necessary 'pastoral' support that is occasionally required.
- CR TAFE review the complaints process to ensure it is visible and accessible. The feedback is viewed in a compassionate and flexible manner, including delivery of outcomes.
- 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 CR TAFE

- CR TAFE ensures involvement and inclusion of students with disability in focus groups in each region to provide feedback across all aspects of college life, including student support, disability support, client services (reception/administration), canteen, lecturing accommodations, physical access to buildings and facilities including accessible toilets.
- 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.
- Students and potential students with disability, their carers, and agencies, are encouraged to discuss their needs in the educational space, including creation of customised courses.

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

- CR TAFE encourages people with disability to apply for employment by removing barriers to engagement e.g.: by indicating workplace adjustments related to disability can be made upon request.
- The college has and continues to provide specific and relevant training and Professional Development for all staff. College Staff from People and Culture and Access and Equity Officers are available to discuss these opportunities with CR TAFE employees or prospective employees.
- Anti-discrimination policies are in place within the organisation.
- CR TAFE continues to exhibit an inclusive workplace culture that fosters inclusion, collaboration, and accountability.

AWARDS AND RECOGNITIONS

Student Awards

CR TAFE Major Awards

At CR TAFE we celebrate the success of our students and their educational journey. Excellence is rewarded in a series of Graduation and Awards Ceremonies at our three major campuses in Geraldton, Kalgoorlie and Northam, as well as in Carnarvon and Exmouth.

Midwest Region

Vocational Student of the Year

Angelique Jones, Diploma of Project Management, Diploma of Leadership and Management and Diploma of Business

Apprentice of the Year

Fraser Ismail, Certificate III in Engineering, Fabrication Trade

Trainee of the Year

Kyiesha Ronan, Certificate II in Workplace Skills

Aboriginal Student of the Year

Sharita Croft, Certificate IV in Preparation for Health and Nursing Studies



Graduates on stage at the Geraldton CR TAFE Awards and Graduation evening listen as graduating student Sharon Dair (Diploma of Counselling) addresses the audience.

Wheatbelt Region

Vocational Student of the Year

Rebecca Mulholland, Certificate IV in School Based Education Support

Apprentice of the Year

Mako Chappell, Certificate III in Agricultural Mechanical Technology

Trainee of the Year

Poppy Blohm, Certificate III in Automotive Sales

Aboriginal Student of the Year

Hayden Blackshaw, Certificate IV in Preparation for Health and Nursing Studies



Wheatbelt CR TAFE Vocational Student of the Year Rebecca Mulholland (L) receives her graduate certificate from CR TAFE Managing Director Joanne Payne (R).

Goldfields Region

Vocational Student of the Year

Rebecca Carrington, Certificate IV in Mental Health

Apprentice of the Year

Luke Barnewall, Certificate III in Light Vehicle Mechanical Technology

Trainee of the Year

Nikita Patten, Diploma of Early Childhood Education and Care

Aboriginal Student of the Year

Raymond Binsiar, Certificate III in Engineering - Fixed and Mobile Plant Mechanic

Cultural Diversity Training Award

Baigalmaa Mepham, Certificate III in Business Sponsored by Lynas Rare Earths.



Goldfields CR TAFE Award Winners (from L to R): Aboriginal Student of the Year - Raymond Binsiar, Vocational Student of the Year - Rebecca Carrington, Cultural Diversity Training Award winner - Baigalmaa Mepham, Apprentice of the Year - Luke Barnewall, Trainee of the Year - Nikita Patten.

Gascoyne Region

Carnarvon

Vocational Student of the Year

Kate Lawer, Certificate II in Sampling and Measurement

Aboriginal Student of the Year

Tate Barker, Certificate I in Horticulture

Outstanding Achievement Award

Noah White, Certificate III in Plumbing and Gas fitting Apprenticeship

Most Dedicated Individual Award

Mary Edney, Certificate II in Hospitality

Most Dedicated Group Award

Joshua Marsh, Russell Carnaby, Jimmy Nguyen, Lewis Davies, Certificate I in Gaining Access to Training and Employment

Exmouth

Best Overall Performance by a CR TAFE Exmouth Student

Traezehl Kelly, Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

Best Overall Performance by a Maritime Exmouth Student

Delilah Moncrieff, Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

Exmouth Secondary Student of the Year

Addison Dixon, Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal)

Exmouth Maritime Student of the Year

Mitchell Oakes, Certificate III in Maritime Operations (Master up to 24 metres Near Coastal)

Most Dedicated Exmouth Student

Kyle Graham, Certificate II in Community Services

Central Regional VETDSS Midwest and Gascoyne Awards

Aboriginal Vocational Education and Training Student of the Year

Jerusha Farmer, Exmouth District High School

Higher Vocational Studies Student of the Year

Naomi Hunt, Geraldton Senior High School

Trade Based Training Student of the Year

Logan Wrage, Kalbarri District High School

Certificate II Vocational Studies Student of the Year

Emily Clarke, Champion Bay Senior High School

VETDSS Student of the Year

Sienna Peacock, Nagle Catholic College

Employment Based Training Student of the Year

Rowan Jermyn, Geraldton Grammar School

Staff Awards

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

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

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

Lecturing Excellence

Brian Baker, Lecturer Electrical (Geraldton)

Rising Star Lecturer (Midwest/Gascoyne)

Tim Wells, Lecturer Automotive (Geraldton)

Rising Star Lecturer (Goldfields)

Matthew O'Neil, Lecturer Hydraulics & Heavy Plant (Kalgoorlie)

Rising Star Lecturer (Wheatbelt)

Natasha Ferris, Lecturer Nursing (Northam)

Values Champion (Midwest/Gascoyne)

Helen Smith, Lecturer General Education (Geraldton)

Values Champion (Wheatbelt)

Micky Zampichelli, Lecturer General Studies (Northam)

Values Champion (Goldfields)

Melita Fariss, Acting Manager Jobs and Skills Centre (Kalgoorlie)



Geraldton staff pose with their awards after the ceremony.

SIGNIFICANT ISSUES IMPACTING THE AGENCY

CURRENT AND EMERGING ISSUES AND TRENDS

Staff Attraction and Retention

In 2024 CR TAFE experienced some ongoing challenges with recruitment and retention of staff in some areas, similar to those experienced by other regional employers, however this remained manageable and did not disrupt delivery of training. We anticipate the challenges are likely to continue in some areas with employers looking for new ways to attract and retain staff across some of the more critical skill shortage areas. CR TAFE was able to ensure students could progress with planned training with little or no delay.

The temporary Regional Attraction and Retention Incentive (ARI) available to lecturers in the Goldfields continued to assist in recruitment and retention in this location in 2024.

Emerging Clean and Renewable Energy Sector

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

The new Clean Energy Skills National Centre of Excellence (CESNCE) in Western Australia, announced mid-2024, will support the state's transition to a clean energy future, operating across the WA TAFE network and focusing on training in clean energy technologies such as solar, wind, hydrogen, batteries, and grid integration. It is important that the key features of innovative training, practical skills development, collaboration, and inclusivity are established for the CESNCE and that existing strengths within the WA TAFE network are leveraged. With a predominance of clean energy projects located in regional WA, the CESNCE will play a crucial role in building a skilled workforce to meet the demands of the clean energy sector across Western Australia and will support the state goal of reaching net zero by 2050.

Implementation of the new Registered Training Organisation (RTO) standards in 2025

The implementation of the new RTO standards in 2025 marks a significant development in Australia's VET sector. The revised Standards aim to enhance the quality and integrity of training by focusing on key areas such as industry engagement, improved assessment practices, and digital transformation. CR TAFE will continue to strengthen ties with industry to ensure training remains relevant, adopt robust frameworks for online learning and continue to emphasise learner-centric approaches. Additionally, the new Standards aim to streamline compliance requirements, reducing administrative burdens while maintaining high-quality training outcomes. CR TAFE maintains a strong focus on quality training and compliance with the National Standards. While the change to the new Standards, effective from July 2025, may present some initial challenges in the transition, the college has adopted a project management approach to their introduction, providing some additional resources and is well placed to support lecturers through the implementation phase.

National Skills Agreement

CR TAFE will progress agreed initiatives under the National Skills Agreement through engagement with the Department of Training and Workforce Development and the other TAFE colleges. Prioritisation by CR TAFE will include strengthening of collaboration between TAFE's, universities and industry to establish TAFE Centres of Excellence particularly in relation to the Clean Energy Skills with WA taking the lead for this Centre. CR TAFE will continue to implement strategies to support students, particularly women and those facing completion challenges, to successfully complete their VET courses and strive to increase the capacity, quality, and accessibility of foundation skills training to ensure all Australians have the basic skills needed for employment. Further, there is ongoing commitment to Closing the Gap initiatives through designing and leading initiatives in partnership with Aboriginal people to address educational disparities and support Indigenous students.



Wind Turbine - Wheatbelt

DISCLOSURES AND LEGAL COMPLIANCE

MINISTERIAL DIRECTIVES

Treasurer's Instruction 903(12) requires CR 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 CR TAFE.

OTHER FINANCIAL DISCLOSURES

Pricing Policy

CR 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 (over \$1 million)

Department of Training and Workforce Development funded

Nil.

Own source funded

Nil.

Capital Projects Completed (over \$1 million)

Department of Training and Workforce Development funded

Nil.

Own source funded

Nil.

Employment and Industrial Relations

Staff Profile

CR 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 2024		
FTE	Average FTE	Head Count
394	392	484

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	2023	2024
Permanent Full Time	52.8%	60.0%
Permanent Part Time	16.1%	16.7%
Fixed Term Full Time	11.2%	9.3%
Fixed Term Part Time	3.6%	4.3%
Casual	10.9%	8.9%

Employee Work Location	FTE	Head Count
Gascoyne	10	16
Goldfields	82	84
Midwest	217	297
Wheatbelt	85	97
Total	394	494

Diversity Group Equity Index	CR TAFE	WA Public Sector
Women in management	91.1	80.3
Aboriginal Australians	45.3	53.2
People from culturally and linguistically diverse backgrounds	103.7	83.8
People with disability	46.1	94.8

Note: The information above is based on the September Quarter 2024, Minimum Obligatory Reporting Requirements.

Industrial Relations

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

Three disciplinary processes are active, the college is working with the Department of Workforce Training and Development Labour Relations and the State Solicitors Office to finalise.

Agreements and Salary

In 2024, CR TAFE adopted new workforce agreements to align with sector-wide employment conditions and remuneration standards.

The WA TAFE Lecturer's Agreement 2023 was registered with the Western Australian Industrial Relations Commission (WAIRC) on 30 October 2024, introducing a revised salary scale, professional development provisions, and enhanced employment conditions to strengthen workforce stability. Lecturers received a 5% salary increase in the first year, effective 15 December 2023, followed by another 5% increase on 15 December 2024 and a final 5% increase on 15 December 2025 will follow. Back pay was issued on 21 November 2024 and 15 December 2024, respectively.

The Public Sector CSA Agreement 2024, lodged with WAIRC on 12 December 2024, to replace the 2022 Agreement. Under Premier's Circular 2023/03, a 5% salary increase, backdated to 13 June 2024, was implemented for eligible employees. Subsequent increases of 4% on 13 June 2025 and 3.5% on 13 June 2026 will follow. New and enhanced conditions will take effect once the agreement is registered.

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

CR TAFE has paid \$17,294.07 (incl GST) for the period 1 January to 31 December 2024 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 CR TAFE in 2024 was as follows:

Position	Name	Governing Council Eligibility to attend	Attended	Finance, Audit and Risk Management Eligibility to attend	Attended	Governing Council Nominations Eligibility to attend	Attended	Type of remuneration *	Period of membership	Gross/actual remuneration **
Chairperson	Graeme Wilmot***	6	0	0	0	2	0	Annual	12 months	-
Managing Director	Joanne Payne*	6	5	6	5	2	1	Not eligible	12 months	-
Acting Chairperson	Christine Rafanelli****	6	6	6	5	2	0	Annual	12 months	\$ 30,369
Member	Yvonne Messina	6	6	6	5	2	1	Per meeting	12 months	\$ 6,473
Member	Anthony Evans	6	6	6	5	0	0	Per meeting	12 months	\$ 6,208
Member	Rebecca Davidson*	6	5	6	6	2	1	Not eligible	12 months	-
Member	Jeffrey Gunningham	6	5	6	6	2	1	Per meeting	12 months	\$ 12,014
Member	Marcelle Watson****	6	5	3	1	0	0	Per Meeting	12 months	\$ 3,710
Member	Jocelyn Carmichael	6	4	0	0	0	0	Per Meeting	12 months	\$ 2,500
Member	Shaneane Weldon	6	3	0	0	0	0	Per Meeting	12 months	\$ 2,271
Member	Julie Flockart	3	3	3	1	0	0	Per Meeting	6 months	\$ 3,041
Member	Kylie McLerie	3	2	0	0	0	0	Per Meeting	6 months	\$ 1,251
Total										\$ 67,837

*Not eligible as Government Employee

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

*** Graeme Wilmot on leave of absence until 30 June 2024

**** Christine Rafanelli appointed Chair 1 July 2024; Marcelle Watson appointed Deputy Chair 1 July 2024

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, CR TAFE has an appointed Public Interest Disclosure Officer. No public interest disclosures were received in 2024.

OTHER LEGAL REQUIREMENTS

Act of Grace Payments

There were no act of grace payments made during 2024.

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 2024.

Details of Transaction	
a) Number of instances the WA Gov Purchasing Card has been used for a personal purpose	8
b) Aggregate amount of personal use expenditure for the reporting period	\$398.21
c) Aggregate amount of personal use expenditure settled by the due date	\$376.94
d) Aggregate amount of personal use expenditure settled after the period required by paragraph (c)	\$21.27
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

Advertising Expenditure

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

1. Total expenditure for 2024 was \$ 159,408.07.
2. Expenditure was incurred in the following areas:

Area of Expenditure	Organisation	Amount
Advertising Agencies		0
Market Research		0
Polling		0
Direct Mail		0
Media Advertising	Dowerin Events Management	2,118.37
	Facebook	25,756.56
	Google	8,174.24
	Green Man Media	5,890.91
	Guardian Print	827.28
	Initiative Media	24,548.79
	Joblink	2,000.00
	Kalgoorlie-Boulder CCI	1,052.45
	Kick Solutions	14,364.55
	LinkedIn	4,858.33
	Midwest Expo	2,857.19
	Midwest CCI	1,190.91
	Northam CCI	3,860.00
	Seek	32,321.59
	WA Newspapers	28,416.90
	Remote Digital Imagery	1,170.00
Total		159,408.07

Compliance with Public Sector Standards and Code of Ethics

CR 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*, CR TAFE provides the following statistics regarding compliance with the Public Sector Standards, the Public Sector Code of Ethics and the CR 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	2
CR TAFE Code of Conduct	2

Recordkeeping Plans

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

The TAFE sector continues to work on the standardised electronic record keeping system. The TAFE Sector Agencies Disposal Authority (DA 2020-010) was updated and was approved by the State Records Office on 17 May 2022. The current General Retention and Disposal Authority for State Government Information DA 2023-004 was approved on 29 August 2023.

Records induction program

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

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

Content Manager (CM) training program

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

A high number of staff received training and refresher training in 2024. The Records Management Coordinator visits CR TAFE campuses and delivers one-on-one training to staff requiring upskilling. Training in records archiving is provided to staff as needed and information guides are available. Training is also delivered to staff, using video conferencing (through Microsoft Teams) and through individual one-on-one sessions. Monthly lunchtime sessions are also delivered for Administration and Academic staff. This has created an overall improvement in the registering of records, information sharing and correct usage of the records system. An upgrade to Content Manager was made to keep it compliant to the latest version, which has the facility to integrate with SharePoint, which is currently in progress.

Workforce Inclusiveness Statement

Our agency is committed to a diverse and inclusive workplace. Research shows agencies that value diversity and inclusion achieve greater staff satisfaction, better customer service outcomes, and improved decision making and performance. The workforce is more connected, motivated and productive.

As part of the most recent WA Public Sector 2023 Census, our staff were asked about their diversity, whether they had shared this with our agency and, if not, the reason for not sharing. The confidence of staff to give voice to their identities, workplace experiences and concerns is an indication of the level of workplace trust, psychological safety and inclusion.

Our results showed that most staff shared their diversity information however a small number felt uncomfortable doing so.

Having analysed the results and insights provided, we have taken priority actions to enhance diversity and inclusion. These include facilitating Diversity, Equity, Inclusion, and Belonging (DEIB) workshops across our main campuses, providing staff training on key workplace policies (Equal Employment Opportunity, Conflict of Interest, and Recruitment) to ensure transparency in decision-making, and continuing our participation in the PSC Solid Futures Aboriginal Trainee Program to build a more diverse and inclusive workforce within our college.

We have also identified actions to improve diversity and inclusion in the year ahead including reviewing the probation process to help employees know of available support mechanisms when they commence (like EAP, disability supports, integrity reporting options) which will help create a more inclusive workforce.

GOVERNMENT POLICY REQUIREMENTS

Workplace Health and Safety Management

Statement of commitment to workplace health and safety and injury management

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

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

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

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

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

- The WHS Policy Statement outlines management and staff commitment to consult and cooperate on WHS matters and to support and promote WHS in the workplace. This policy statement includes first aid support for all staff, students, visitors, and contractors; and injury management support with return-to-work programs and goals.
- The WHS Leadership Committee Terms of Reference outlines membership representation consisting of management representatives and Health and Safety Representatives from a large cross section of the college and includes participation by the Managing Director. This Committee takes a consultative and collaborative approach to meeting WHS outcomes and objectives including making recommendations to Corporate Executive on health and safety matters that may have college-wide implications, including items that require funding. Six WHS Leadership Committee meetings are held per year.
- The three WHS Regional Committees provide a consultative forum that can effectively address health and safety matters within each CR TAFE Region. These regional committees have a monitoring and preventative focus with particular reference to Workplace Health and Safety legislation, and the college strategic WHS Action Plan. Six WHS Regional Committee meetings are held per region each year.
- Health and Safety Representatives provide advice and support for workplace safety concerns. Representation covers every work area, including the regional campuses. All Health and Safety Representatives are actively supported and are provided with the five-day mandatory training to undertake the role effectively.
- Management conducts regular workplace inspections with the relevant Health and Safety Representative to identify hazards, opportunities for improvement and ensure WHS compliance. These are completed a minimum of four times per annum with additional inspections carried out as required in high-risk areas.
- Incident and hazard reporting processes are available to all staff, students, visitors, and contractors. Each incident report is investigated by management and a Health and Safety Representative/s. Reports are tabled at the WHS Committee meetings where outcomes are reviewed and communicated.
- WHS Working Groups are formed when necessary to research, examine and recommend new or alternative systems and procedures.
- A range of WHS training opportunities are provided for staff throughout the year.

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

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

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

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

CR TAFE has had three active workers' compensation claims for the 2024 calendar year for lost time injuries and medically treated injuries.

Claim Year	2022	2023	2024
Number of Active Claims	6	7	3

Assessment of Workplace Health and Safety Management System

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

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

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

Indicator	Results against Target				
	2022 Actual	2023 Actual	2024 Actual	Target	Comment on results
Number of fatalities	0	0	0	0	
Lost time injury/disease (LTI/D) incidence rate	2.91	5.40	2.84	0 or 10% reduction in incidence rate	Target achieved. 47% improvement from 2023.
Lost time injury/disease severity rate	43.87	29.25%	50%	0 or 10% reduction in severity rate	Target not achieved. Severity rate increased by 70% from 2023 due to cases occurring in later half of the calendar year.

% of injured workers returned to work within:					
(i) 13 weeks	50%	75%	0%	Greater than or equal to 80%	Performance for timeframes in 2024 is not reflective of completed cases within the calendar year.
(ii) 26 weeks	50%	25%	0%		
% of managers trained in WHS and injury management responsibilities	92%	92%	85.9%	Greater than or equal to 80%	Target met with ongoing focus.

Source: Skytrust Integrated WHS Management System, ELMO Learning management system.

Asbestos National Strategic Plan 2024-2030

CR TAFE recognises its statutory obligations under the *Work Health and Safety Act 2020* and the Asbestos National Strategic Plan 2024-2030 and continues to support DTWD in managing asbestos compliance, reporting, and remediation across the State TAFE Sector.

WA Multicultural Policy Framework

The Western Australian Multicultural Policy Framework (WAMPF) outlines principles and outcomes aimed at fostering an inclusive and harmonious society where everyone feels a sense of belonging, can fully participate in all aspects of life, and achieve their goals. To support this vision, public sector agencies are required to develop multicultural plans that include clear strategies, actions, and key performance indicators to track progress and ensure meaningful implementation of the framework.

Policy priority 1—Harmonious and inclusive communities

- Our newly built CentraNET SharePoint site went live during the week of 12 August 2024. A dedicated Multicultural page was prepared and launched on the Intranet in early September. This page features our Multicultural Plan, a calendar of events, links to relevant legislation, the college Equity and Diversity Management Statement, and good news stories showcasing achievements by CaLD students, with at least one story shared each term.
- The college PD Calendar includes annual professional development topics such as cultural competency, workplace diversity training, the importance of cultural diversity and inclusivity, and cross-cultural conflict resolution. Attendance during our annual PD week is mandatory and has been incorporated into the updated induction checklist to ensure all staff participate and remain aligned with our commitment to fostering an inclusive and diverse workplace.
- CR TAFE proudly participated in the Harmony Week Festival, bringing together students, staff, and community members from across the regions to celebrate unity, diversity, and inclusivity. A highlight of last year's festivities was the Supporting Festival of Lights at our Geraldton campus, a vibrant community celebration. Our marketing team played a key role in planning activities to ensure active engagement and foster a sense of harmony and acceptance for all.
- The college Multicultural Plan is on the intranet site (CentraNET) and events such as Harmony Day are celebrated on campus with good news stories and related posts

shared on Facebook and other social media. CR TAFE celebrated and hosted multicultural events which were marked on an Events Calendar and on the generic calendar used by all staff. The events involve staff, students and community members. All CR TAFE marketing materials are produced to suit a diverse audience including CaLD groups. Website content is developed to meet WCAG accessibility standards wherever possible.

- There were 34 international students in 2024 who enrolled in various qualifications including Early Childhood Education, Information Technology, Nursing and Commercial Cookery qualifications across the Northam, Kalgoorlie and Geraldton campuses.

Policy priority 2—Culturally responsive policies, programs and services

- We provided support to CaLD clients, including resume assistance and job search guidance, while also strengthening connections with community groups, such as those assisting Vietnamese migrants. We engaged with the Multicultural Society through networking sessions involving TIWA students and worked closely with the TIWA Coordinator on campus to support international students. These efforts reinforced our commitment to fostering inclusivity and helping clients achieve their employment goals.
- In addition to having a dedicated list of CR TAFE staff members available to serve as interpreters, the college established strong relationships with multicultural and migrant associations, which were always eager to collaborate with us in providing interpreter services when needed.
- CR TAFE boasts a diverse workforce, with 23.62% of staff being migrants and 71% of our executive members coming from CaLD backgrounds. This diversity enriches our decision-making process, ensuring that decisions are inclusive, fair, and reflective of varied perspectives. The leadership's representation of diverse backgrounds creates an environment where all individuals are valued and respected.
- In 2023, CR TAFE enrolled 642 CaLD students, representing 6.1% of our total enrolments. By 2024, the number had risen to 778 (7.0% of our total enrolments), reflecting a 0.9% increase. With continuous enrolments, we expect this number to keep growing.
- The CR TAFE Code of Conduct was updated to include "Principle 3: Respect for Others," which emphasizes support for diversity, equity, and inclusion, while promoting a safe workplace by preventing bullying, discrimination, and harassment.

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

- CR TAFE's professional development policy, "MY PLAN," encourages staff to engage and collaborate with their line managers to identify training needs that align with their goals and aspirations. This policy includes support for language training for CaLD staff who may require it. However, no applications for this type of training have been submitted to date.
- CR TAFE includes Section 51 in all job advertisements to highlight our commitment to providing equal opportunities and support for CaLD applicants. This section ensures that our recruitment process is inclusive and accessible to individuals from diverse backgrounds. Additionally, we offer support through our Job and Skills Centre team to assist CaLD applicants in accessing and navigating our employment opportunities.

DISCLOSURES AND LEGAL COMPLIANCE

- A Training Needs Analysis conducted at the Kalgoorlie campus identified language and communication skills, job readiness programs, and technical and vocational skills as the most common training interests. However, financial constraints and lack of transportation were highlighted as the primary barriers to accessing this training.
- Significant improvements and initiatives across CR TAFE have strengthened support for CaLD and international students. Mentors were engaged to assist with delivery and provide tailored support for students with diverse needs. International student numbers increased, particularly in high-demand areas like nursing and early childhood education, despite some visa delays. New programs, such as the Diploma of Hospitality Management, were introduced, with a focus on testing local demand before expanding to international students. Additionally, the services of the Overseas Qualifications Unit were highlighted during inductions to ensure CaLD students receive comprehensive support throughout their studies.



Adhi Muhammad Faris Katili, Indonesia, Diploma of Aquaculture, Geraldton Campus, onboard *MasterClass* Training Vessel

FINANCIAL STATEMENTS



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

CENTRAL REGIONAL TAFE

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 31 December 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Central Regional TAFE for the year ended 31 December 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Governing Council for the financial statements

The Governing Council is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Central Regional TAFE are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 31 December 2024, and the controls were implemented as designed as at 31 December 2024.

The Governing Council's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Central Regional TAFE for the year ended 31 December 2024 reported in accordance with the Financial Management Act 2006 and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Central Regional TAFE for the year ended 31 December 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2024.

The Governing Council's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Central Regional TAFE for the year ended 31 December 2024 included in the annual report on the TAFE's website. The TAFE's management is responsible for the integrity of the TAFE's website. This audit does not provide assurance on the integrity of the TAFE's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 March 2025

Certification of Financial Statements

For the reporting period ended 31 December 2024.

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 2024 and the financial position as at 31 December 2024.

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



Christine Rafanelli
Governing Council Chair
Central Regional TAFE

19 March 2025



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

19 March 2025



Serena Cruickshank
Chief Financial Officer
Central Regional TAFE

19 March 2025

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2024				2024	2023
	Notes			\$	\$
COST OF SERVICES					
Expenses					
Employee benefits expenses	2.1			54,183,382	45,708,857
Supplies and services	2.3			18,635,788	16,596,702
Grants and subsidies	2.2			131	11,139
Finance Cost	6.4			158,975	88,435
Asset revaluation decrement	2.3			-	270,000
Other expenses	2.3			6,530,043	5,612,542
Cost of sales	3.3			529,112	484,267
Loss on disposal of non-current assets	3.7			120	22
Loss on disposal of lease arrangements	3.7			21,126	805
Depreciation and amortisation expense	4.1.1, 4.2.1			5,930,583	5,161,919
Total cost of services				85,989,261	73,934,687
Income					
Fee for service	3.2			861,379	892,488
Student fees and charges	3.2			3,033,964	2,871,999
Ancillary trading	3.2			255,902	283,256
Sales	3.3			804,251	750,071
Interest revenue	3.5			716,307	562,976
Other revenue	3.6			932,199	766,421
Total revenue				6,604,002	6,127,211
Gains					
Gain arising from changes in fair value - land	3.7			448,200	-
Total gains				448,200	-
Total income other than income from State Government				7,052,202	6,127,211
NET COST OF SERVICES				78,937,059	67,807,476
Income from State Government					
Grants and subsidies	3.1			72,686,537	63,586,663
Resource Received	3.1			2,863,473	2,523,449
Income from other public sector entities	3.1			1,039,666	864,780
Total income from State Government				76,589,677	66,974,892
SURPLUS/(DEFICIT) FOR THE PERIOD				(2,347,383)	(832,584)
OTHER COMPREHENSIVE INCOME					
Items not reclassified subsequently to profit or loss					
Changes in asset revaluation surplus	4.1			9,728,560	1,970,190
Total other comprehensive income				9,728,560	1,970,190
TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE PERIOD				7,381,177	1,137,606

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024		2024	2023
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	10,050,809	7,316,875
Restricted cash and cash equivalents	6.1	3,572,257	2,861,827
Receivables	5.1	1,565,141	1,525,692
Inventories	3.3	27,365	48,483
Other current assets	5.2	929,474	761,534
Total Current Assets		16,145,045	12,514,412
Non-Current Assets			
Restricted cash and cash equivalents	6.1	-	1,370,359
Property, plant and equipment	4.1	150,078,268	141,687,158
Right-of-use assets	4.2	3,380,622	2,033,644
Total Non-Current Assets		153,458,890	145,091,160
TOTAL ASSETS		169,603,936	157,605,572
LIABILITIES			
Current Liabilities			
Payables	5.3	3,398,467	2,488,155
Lease liabilities	6.2	729,878	638,532
Employee related provisions	2.1	5,854,469	5,397,487
Other current liabilities	5.4	2,125,368	3,186,408
Total Current Liabilities		12,108,182	11,710,581
Non-Current Liabilities			
Lease liabilities	6.2	2,945,839	1,567,747
Employee related provisions	2.1	4,369,808	3,102,147
Total Non-Current Liabilities		7,315,647	4,669,894
TOTAL LIABILITIES		19,423,829	16,380,475
NET ASSETS			
		150,180,107	141,225,097
EQUITY			
Contributed equity		162,757,079	161,183,247
Reserves		27,832,972	18,104,412
Accumulated surplus / (deficit)		(40,409,945)	(38,062,562)
TOTAL EQUITY		150,180,107	141,225,097

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024		2024	2023
	Notes	\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Grants and subsidies - Department of Training and Workforce Development		71,533,225	64,411,193
Funds from other public sector entities		1,039,666	864,780
Total Net cash provided by State Government		72,572,891	65,275,973
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits expenses		(51,900,941)	(46,639,195)
Supplies and services		(15,849,823)	(14,274,023)
Finance Cost		(158,975)	(88,435)
Grants and subsidies		(131)	(11,139)
GST payments on purchases		(2,021,606)	(1,749,785)
Other payments		(6,952,912)	(6,019,982)
Receipts			
Fee for service		877,728	886,787
Student fees and charges		3,095,218	2,859,498
Ancillary trading		255,902	283,256
Interest received		712,170	451,737
GST receipts on sales		307,711	303,021
GST receipts from taxation authority		1,727,701	1,434,646
Other receipts		1,621,308	1,612,350
Net cash used in operating activities		(68,286,651)	(60,951,264)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(1,546,515)	(864,593)
Receipts			
Capital contribution		-	843,853
Net cash provided by investing activities		(1,546,515)	(20,740)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(665,722)	(688,470)
Net cash used in financing activities		(665,722)	(688,470)
Net increase (decrease) in cash and cash equivalents		2,074,004	3,615,499
Cash and cash equivalents at the beginning of period		11,549,061	7,933,562
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	6.1	13,623,065	11,549,061

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

DISCLOSURES AND LEGAL COMPLIANCE

Central Regional TAFE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Contributed Equity	Reserves	Accumulated Surplus / (Deficit)	Total Equity
Balance at 1 January 2023		\$ 146,909,125	\$ 16,134,222	(37,229,978)	125,813,370
Surplus/(deficit)				(832,584)	(832,584)
Other comprehensive income		-	1,970,190	-	1,970,190
Total comprehensive income for the period		-	1,970,190	(832,584)	1,137,606
Transactions with owners in their capacity as owners:					
Capital appropriations		14,274,122	-	-	14,274,122
Total		14,274,122	-	-	14,274,122
Balance at 31 December 2023		161,183,247	18,104,412	(38,062,562)	141,225,097

Balance at 1 January 2024		161,183,247	18,104,412	(38,062,562)	141,225,097
Surplus/(deficit)		-	-	(2,347,383)	(2,347,383)
Other comprehensive income		-	9,728,560	-	9,728,560
Total comprehensive income for the period		-	9,728,560	(2,347,383)	7,381,177
Transactions with owners in their capacity as owners:					
Other contributions by owners		1,573,832	-	-	1,573,832
Total		1,573,832	-	-	1,573,832
Balance at 31 December 2024		162,757,079	27,832,972	(40,409,945)	150,180,107

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

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) and it has no cash generating units.

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

These annual financial statements were authorised for issue by the Managing Director of CR TAFE on 19 March 2025.

Statement of compliance

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

The Financial Management Act 2006 and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Accounting for Goods and Services Tax (GST)

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

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

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

Judgements and estimates

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

Contributed equity

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

Comparative information

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

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

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

	2024	2023
Employee benefits	48,932,257	41,380,313
Superannuation - defined contribution plans	5,251,126	4,328,544
Employee benefits expenses	54,183,382	45,708,857
Less: Employee contributions	-	(7,965)
Provision of housing benefits	447,023	396,051
Less: Employee contributions - right-of-use lease arrangement	(216,229)	(185,356)
Less: Employee contributions - other, periodic leases	(80,578)	(43,174)
Total employee benefits provided	54,333,599	45,868,412

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

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

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

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

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

2.1(b) Employee related provisions

	2024	2023
Current		
<u>Employee benefits provision</u>		
Annual leave	2,377,000	2,250,025
Long service leave	3,028,510	2,772,595
Deferred salary scheme	146,994	74,439
Purchased leave	15,818	24,922
	5,568,322	5,121,981
<u>Other provisions</u>		
Employment on-costs	286,147	275,506
Total current employee related provisions	5,854,469	5,397,487
Non-current		
<u>Employee benefits provision</u>		
Long service leave	4,214,085	2,967,258
	4,214,085	2,967,258
<u>Other provisions</u>		
Employment on-costs	155,722	134,889
Total non-current employee related provisions	4,369,808	3,102,147
Total employee related provisions	10,224,276	8,499,633

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

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

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

DISCLOSURES AND LEGAL COMPLIANCE

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

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

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

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

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

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

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

Employment on-costs provisions

Carrying amount at start of period

Additional / (reversals of) provisions recognised

Carrying amount at end of period

2024	2023
410,395	424,295
31,474	(13,900)
441,869	410,395

Key sources of estimation uncertainty - long service leave

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

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

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

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

2.2 Grants and subsidies

Recurrent

Apprentice travel allowance

Total grants and subsidies

2024	2023
131	11,139
131	11,139

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

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

DISCLOSURES AND LEGAL COMPLIANCE

2.3 Other expenditure

	2024	2023
Supplies and services		
Consumables and minor equipment	4,044,302	3,973,589
Communication expenses	196,455	193,536
Utilities expenses	1,348,682	1,195,748
Consultancies and contracted services	9,946,431	8,392,496
Minor works	301,460	313,740
Rental Cost	206,705	187,347
Travel and passenger transport	1,043,475	737,034
Advertising and public relations	168,109	271,343
Staff professional development activities	219,426	127,199
Software licence expense	487,949	579,018
Insurance expense	344,344	314,034
Other supplies and services expenses	328,449	311,618
Total supplies and services expenses	18,635,788	16,596,702
Other expenditure		
Audit fees	199,900	191,750
Building maintenance	2,115,031	1,652,004
Expected credit losses expense	23,330	-
Employment on-costs	3,365,066	2,947,390
Repairs and maintenance	577,361	551,378
Student prizes and awards	126,271	27,822
Losses and write-offs	43,301	91,796
Other	79,783	150,402
Total other expenses	6,530,043	5,612,542
Asset revaluation decrement		
Asset revaluation decrement	-	270,000
Total asset revaluation decrement	-	270,000
Total other expenditure	25,165,831	22,479,244

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. 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.

Asset Revaluation:

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

DISCLOSURES AND LEGAL COMPLIANCE

3 Our funding sources

How we obtain our funding

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

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

3.1 Income from State Government

	2024	2023
Grants and subsidies received during the period:		
Delivery and Performance Agreement (DPA) from Department of Training and Workforce Development (DTWD)	70,727,459	61,924,351
Non-DPA Grants from DTWD	1,567,417	1,480,023
Fee for service - Government (other than DTWD)	68,326	33,424
International Division Fees - DTWD	323,336	148,866
	72,686,537	63,586,663
Services received free of charge from other State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	2,328,728	1,719,215
- Marketing and publications	281,000	358,358
- Human resources and industrial relations support	80,578	78,425
- Other	168,624	220,354
	2,858,930	2,376,351
Other Government (State Solicitor's Office)	4,543	147,098
	2,863,473	2,523,449
Income from other public sector entities	1,039,666	864,780
	1,039,666	864,780
Total income from State Government	76,589,677	66,974,892

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 CRT 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

	2024	2023
Fee for service		
Fee for service - general	844,616	831,182
Fee for service - Commonwealth Government	-	51,633
International fees	16,763	9,673
Total fee for service	861,379	892,488
Student fees and charges		
Tuition fees	1,655,745	1,624,672
Enrolment and Resource fees	907,192	848,682
Recognition of prior learning (RPL) fees	133,835	93,760
Incidental fees	325,118	262,597
Other College fees	12,074	42,288
Total student fees and charges	3,033,964	2,871,999
Ancillary trading		
Liveworks (not a trading activity)	250,417	278,849
Other Ancillary Revenue	5,484	4,407
Total ancillary trading	255,902	283,256
Total user charges and fees	4,151,245	4,047,743

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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

	2024	2023
Bookshop		
Sales	36,386	50,175
Cost of sales:		
Opening inventory	(41,631)	(33,125)
Purchases	(24,383)	(49,955)
	(66,014)	(83,080)
Closing inventory	19,504	41,631
Cost of goods sold	(46,509)	(41,449)
Total trading profit/(loss) - Bookshop	(10,123)	8,726
Cafeteria (non-training related)		
Sales	754,009	691,674
Cost of sales:		
Opening inventory	(6,852)	(7,506)
Purchases	(483,612)	(442,164)
	(490,464)	(449,670)
Closing inventory	7,861	6,852
Cost of goods sold	(482,603)	(442,818)
Total trading profit - Cafeteria (non-training related)	271,406	248,856
Other trading		
Sales	13,855	8,222
Total trading profit - Other trading	13,855	8,222
Total Trading profit	275,139	265,804
Closing Inventory comprises:		
Current Inventories		
Finished goods		
At cost	27,365	48,483
Total current inventory trading activities	27,365	48,483
Total current inventories	27,365	48,483

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 2024.

3.5 Interest revenue

	2024	2023
Interest revenue	716,307	562,976

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

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3.6 Other revenue

	Note	2024	2023
Employee contributions	2.1(a)	296,807	236,495
Rental and facilities fees		377,439	328,232
Sponsorship and donations revenue		101,689	21,500
Miscellaneous revenue		156,265	180,194
Total other revenue		932,199	766,421

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

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

3.7 Gains/(losses)

	2024	2023
<u>Carrying amount of non-current assets disposed</u>		
Plant, furniture and general equipment	(120)	(22)
Net losses	(120)	(22)
<u>Other gains/(loss)</u>		
Gain/(loss) arising from lease arrangements	(21,126)	(805)
Gain/(loss) arising from changes in fair value - land	448,200	-
Other gains/(losses)	427,074	(805)
Total gains/(losses)	426,954	(827)

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
Total key assets	

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.

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

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.

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4.1 Property, plant and equipment

Year ended 31 December 2024

	Land \$	Buildings \$	Buildings under construction \$	Motor vehicles, caravans and trailers \$	Plant, furniture and general equipment \$	Computer equipment, communication network \$	Marine craft \$	Total \$
1 January 2024								
Gross carrying amount	9,838,500	122,730,630	235,288	1,061,455	8,496,870	219,504	4,157,408	146,739,655
Accumulated depreciation	-	-	-	(655,535)	(4,122,747)	(219,504)	(54,711)	(5,052,497)
Carrying amount at start of period	9,838,500	122,730,630	235,288	405,920	4,374,123	-	4,102,696	141,687,158
Additions	-	670,613	78,128	269,682	779,142	6,600	-	1,804,164
Transfers between asset classes	-	187,520	(223,791)	-	36,270	-	-	(0)
Transfer (to)/from Other Entities (a)	-	954,841	-	-	618,991	-	-	1,573,832
Other disposals	-	-	-	-	(120)	-	-	(120)
Revaluation increments/(decrements) (b)	448,200	9,728,560	-	-	-	-	-	10,176,760
Depreciation	-	(3,971,114)	-	(129,499)	(846,572)	(600)	(215,741)	(5,163,526)
Carrying amount 31 December 2024	10,286,700	130,301,050	89,625	546,104	4,961,834	6,000	3,886,956	150,078,268
Gross carrying amount	10,286,700	130,301,050	89,625	1,324,440	9,813,867	194,838	4,157,408	156,167,927
Accumulated depreciation	-	-	-	(778,336)	(4,852,032)	(188,838)	(270,452)	(6,089,659)
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) Of this amount, inclusive of professional and project management fees, which are now included in the value of current use building assets under the current replacement cost as required by AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non- Financial Assets of Not-For- Profit Public Sector Entities*.

DISCLOSURES AND LEGAL COMPLIANCE

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

Land and buildings are revalued as at 1 July 2024 by Landgate. The valuations were performed during the year ended 31 December 2024 and recognised at 31 December 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$10,286,700 (2023: \$9,838,500) and buildings: \$130,301,050 (2023: \$122,730,630).

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

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

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

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

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

Land:	Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by 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>

Revaluation model:

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

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

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

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

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

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

c) **Marine craft** were revalued in 2023 for the first time, and will be valued every three (3) years by a professional valuer. The first valuation occurred as at 14 August 2023 and was undertaken by Maritime Engineers Pty Ltd.

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

DISCLOSURES AND LEGAL COMPLIANCE

4.1.1 Depreciation and impairment

Charge for the period

		2024	2023
<u>Depreciation</u>			
Buildings		3,971,114	3,668,032
Motor vehicles, caravans and trailers		129,499	69,012
Plant, furniture and general equipment		846,572	626,059
Marine Craft		215,741	110,020
Computers and communication network		600	1,232
		5,163,526	4,474,355
Right-of-use assets	4.2	767,057	687,563
		767,057	687,563
Total depreciation for the period		5,930,583	5,161,919

As at 31 December 2024 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 assets held for sale, land and investment properties.

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

Asset	Useful life
Building	up to 40 years
Motor vehicles, caravans and trailers	1 to 7 years
Plant, furniture and general equipment	1 to 20 years
Marine craft	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, and is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

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

Impairment

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

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

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

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

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

DISCLOSURES AND LEGAL COMPLIANCE

4.2 Right-of-use assets

Year ended 31 December 2024

	Gov't Regional Officers' Housing	Building	Vehicles	Total
Carrying amount at start of period	351,739	1,282,229	399,676	2,033,644
Additions	904,610	1,085,311	124,114	2,114,035
Depreciation	(418,621)	(201,804)	(146,632)	(767,057)
Net Carrying Amount as at end of period	837,728	2,165,736	377,158	3,380,622

Initial recognition

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

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

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

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

4.3 Intangible assets

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

5 Other assets and liabilities

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

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2024	2023
Current		
Receivables - Workers' Compensation	35,934	37,225
Receivables - Trade	184,151	280,469
Receivables - Students	474,594	510,031
Allowance for impairment of receivables	(115,027)	(123,670)
Accrued revenue	676,144	550,693
GST receivable	309,346	270,944
Total current	1,565,141	1,525,692
Total receivables at end of period	1,565,141	1,525,692

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.

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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

	2024	2023
Current		
Prepayments	927,874	759,164
Other	1,600	2,370
Total current	929,474	761,534
Total other assets at end of period	929,474	761,534

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

5.3 Payables

	2024	2023
Current		
Trade payables	9,163	9,117
Accrued expenses	1,756,018	1,443,466
Accrued salaries and related costs	1,633,285	1,033,100
Paid parental leave payable	-	2,472
Total current	3,398,467	2,488,155
Total payables at end of period	3,398,467	2,488,155

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

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

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

5.4 Other liabilities

	2024	2023
Current		
Income received in advance	501,190	420,555
Grants and advances (provision for under-delivery in Government funded courses)	1,589,042	2,737,013
Monies/deposits held in trust	35,136	28,840
Total current	2,125,368	3,186,408

6 Financing

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

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

DISCLOSURES AND LEGAL COMPLIANCE

6.1 Cash and cash equivalents

	2024	2023
Current		
Cash and cash equivalents		
Cash On Hand	4,260	4,260
Cash At Bank	10,046,549	7,312,615
Total cash and cash equivalents	10,050,809	7,316,875
 DPA funds due to DTWD ^(a)	 1,589,042	 2,737,013
Restricted cash 27th pay (current) ^(b)	1,780,467	-
Other ^(c)	202,747	124,814
	<u>3,572,257</u>	<u>2,861,827</u>
Total current	13,623,065	10,178,703
 Non-current		
Restricted cash and cash equivalents non-current ^(b)	-	1,370,359
Total non-current	-	1,370,359
Balance at end of period	13,623,065	11,549,061

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

^(b) Includes 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.

^(c) 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.

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

6.2 Lease liabilities

	2024	2023
Not later than one year	729,878	638,532
Later than one year and not later than five years	1,299,977	1,120,177
Later than five years	1,645,862	447,570
	<u>3,675,718</u>	<u>2,206,278</u>
 Current	 729,878	 638,532
Non-current	2,945,839	1,567,747
Balance at end of period	3,675,718	2,206,278

Initial measurement

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

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

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

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

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.

DISCLOSURES AND LEGAL COMPLIANCE

Subsequent measurement

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

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

Lease expenses recognised in the Statement of Comprehensive Income

	2024	2023
Lease interest expense	158,975	88,435
Expenses relating to variable lease payments not included in lease liabilities	67,647	68,680
Losses/(gains) arising from sale and leaseback transactions	21,126	805
Total lease expense	247,748	157,920

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

	2024	2023
Assets pledged as security		
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset buildings	2,165,736	1,282,229
Right-of use asset Government Regional Officers' Housing	837,728	351,739
Right-of use asset vehicles	377,158	399,676
Total assets pledged as security	3,380,622	2,033,644

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

	2024	2023
Finance costs		
Interest expense on lease liabilities	158,975	88,435
Total finance costs expensed	158,975	88,435

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

6.5 Commitments

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

7 Financial Instruments and Contingencies

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

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial instruments

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

	2024	2023
Financial assets		
Cash and cash equivalents	10,050,809	7,316,875
Restricted cash and cash equivalents	3,572,257	4,232,186
Receivables ^(a)	1,255,796	1,254,749
Total financial assets	14,878,861	12,803,810
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	3,398,467	2,488,155
Lease liabilities	3,675,718	2,206,278
Total financial liabilities	7,074,184	4,694,433

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

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

7.2 Contingent assets and liabilities

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

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

DISCLOSURES AND LEGAL COMPLIANCE

7.2.1 Contingent assets

CR TAFE has no contingent assets.

7.2.2 Contingent liabilities

CR TAFE has no contingent liabilities.

Contaminated Sites

Under the Contaminated Sites Act 2003, the CR TAFE (in conjunction with the Department of Training and Workforce Development) is required to report known and suspected contaminated sites to the Department of Water and Environmental 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.

Northam

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

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.

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:

	2024	2023
Compensation of the accountable authority (\$)		
330,001 - 340,000	1	1
290,001 - 300,000	-	1
30,001 - 40,000	1	1
10,001 - 20,000	1	
0 - 10,000	9	8
Compensation of the senior officers (\$)		
200,001 - 210,000	1	2
190,001 - 200,000	-	2
180,001 - 190,000	2	1
170,001 - 180,000	1	2
160,001 - 170,000	1	-
150,001 - 160,000	1	-
100,001 - 110,000	1	-
90,001 - 100,000	-	1
70,001 - 80,000	-	1
60,001 - 70,000	1	1
50,001 - 60,000	1	1
20,001 - 30,000	1	1

DISCLOSURES AND LEGAL COMPLIANCE

Accountable Authority	400,916	359,269
Senior Officers	1,314,154	1,090,800
Total compensation of key management personnel	1,715,070	1,450,069

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:

	2024	2023
Auditing the accounts, financial statements, controls and key performance indicators	199,900	181,750
Additional audit fees	-	10,000
	199,900	191,750

8.8 Non-current assets classified as held for transfer

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

8.9 Supplementary financial information

(a) Write-offs

During the financial year, \$7,439 (2023: \$8,760) of General debts, and \$35,862 (2023: \$77,975) of Student debts due to CR TAFE were written off under the authority of:

	2024	2023
The accountable authority	43,301	91,796
	43,301	91,796

(c) Gifts of public property

	2024	2023
Forgiveness (waiver) of debts by CR TAFE	21,336	13,064
	21,336	13,064

9 Explanatory statement (Controlled Operations)

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 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of comparative:

1. Estimate and actual results for the current year
 - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows, and
 - Total Assets of the annual estimates for the Statement of financial position
2. For the previous year
 - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows; and
 - Total Assets of the previous year for the Statement of financial position

DISCLOSURES AND LEGAL COMPLIANCE

9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense	A	49,861,307	54,183,382	45,708,857	4,322,075	8,474,525
Grants and subsidies		-	131	11,139	131	(11,008)
Finance cost		54,974	158,975	88,435	104,001	70,541
Supplies and services	1,B	16,169,464	18,635,788	16,596,702	2,466,324	2,039,086
Asset revaluation decrement		-	-	270,000	-	(270,000)
Other expenses	2,C	4,935,618	6,530,043	5,612,542	1,594,425	917,501
Cost of sales		472,141	529,112	484,267	56,971	44,845
Loss on disposal of non-current assets		-	120	22	120	99
Loss on disposal of lease arrangements		-	21,126	805	21,126	20,321
Depreciation and amortisation expense		5,432,367	5,930,583	5,161,919	498,216	768,664
Total cost of services		76,925,871	85,989,261	73,934,687	9,063,390	12,054,574
Income						
Fee for service		900,830	861,379	892,488	(39,451)	(31,109)
Student fees and charges		3,028,000	3,033,964	2,871,999	5,964	161,966
Ancillary trading		316,092	255,902	283,256	(60,190)	(27,354)
Sales		747,950	804,251	750,071	56,301	54,180
Interest revenue		438,542	716,307	562,976	277,765	153,331
Other revenue		869,221	932,199	766,421	62,978	165,778
Total revenue		6,300,635	6,604,002	6,127,211	303,367	476,791
Gains						
Other gains - land		-	448,200	-	448,200	448,200
Total gains		-	448,200	-	448,200	448,200
Total income other than income from State Government		6,300,635	7,052,202	6,127,211	751,567	924,991
NET COST OF SERVICES		70,625,236	78,937,059	67,807,476	8,311,823	11,129,583
Income from State Government						
Grants and subsidies	3,D	64,008,331	72,686,537	63,586,663	8,678,206	9,099,874
Resource Received	4	1,804,696	2,863,473	2,523,449	1,058,777	340,024
Income from other public sector entities		977,292	1,039,666	864,780	62,374	174,886
Total income from State Government		66,790,319	76,589,677	66,974,892	9,799,358	9,614,785
SURPLUS/(DEFICIT) FOR THE PERIOD		(3,834,917)	(2,347,383)	(832,584)	1,487,534	(1,514,798)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	9,728,560	69,758	9,728,560	9,658,802
Total other comprehensive income		-	9,728,560	69,758	9,728,560	9,658,802
TOTAL COMPREHENSIVE DEFICIT FOR THE PERIOD		(3,834,917)	7,381,177	(762,826)	11,216,094	8,144,003

Major Estimate and Actual (2024) Variance Narratives

- Supplies and services increased by \$2.5m or 15% due to additional funding made available for training delivery during the year and therefore subsequent expenditure that was unknown at the time the estimates were prepared. For example, heavy haulage truck driver contracted assessors, cleaning contracts, resources received free of charge by the Department of Training and Workforce Development; travel and accommodation to service CR TAFE's vast regional environment, professional development, building and cyber security insurance, utility costs, minor plant and equipment.
- Other expenses increased by \$1.6m or 32% due to the additional building repairs and maintenance, and payroll tax; being unknown at the time the estimates were prepared.
- Grants and subsidies increased by \$8.6m or 14% due to additional training delivery during the year that was unknown at the time the estimates were prepared.
- Resources received increased by \$1m or 59% due to additional corporate and HR system support; being unknown at the time the estimates were prepared.

Major Actual 2024 and Comparative (2023) Variance Narratives

- Employee benefits expense increased by \$8.5m or 19% due to an increase in training delivery compared with prior year, resulting in an increase in lecturing and associated non-lecturing costs, and superannuation; as well as an increase in annual leave and long service leave taken during the year.

DISCLOSURES AND LEGAL COMPLIANCE

B. Supplies and services increased by \$2m or 12%, similar to 'note 1', due to additional funding made available for training delivery during the year and therefore subsequent expenditure. For example, heavy haulage truck driver contracted assessors, cleaning contracts, resources received free of charge by the Department of Training and Workforce Development; travel and accommodation to service CR TAFE's vast regional environment, professional development, building and cyber security insurance, utility costs, minor plant and equipment.

C. Other expenses increased by \$917k or 16%, similar to 'note 2', due to the additional building repairs and maintenance, and payroll tax as a result of increased training delivery employee benefits.

D. Grants and subsidies increased by \$9.1m or 14%, similar to 'note 3', due to additional training delivery during the year.

DISCLOSURES AND LEGAL COMPLIANCE

9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
ASSETS						
Current Assets						
Cash and cash equivalents		10,568,015	10,050,809	7,316,875	(517,206)	2,733,933
Restricted cash and cash equivalents		60,000	3,572,257	2,861,827	3,512,257	710,429
Receivables		1,730,227	1,565,141	1,525,692	(165,086)	39,449
Inventories		40,631	27,365	48,483	(13,266)	(21,118)
Other current assets		637,170	929,474	761,534	292,304	167,940
Total Current Assets		13,036,043	16,145,045	12,514,412	3,109,002	3,630,633
Non-Current Assets						
Restricted cash and cash equivalents		1,566,583	-	1,370,359	(1,566,583)	(1,370,359)
Property, plant and equipment		140,834,272	150,078,268	141,687,158	9,243,996	8,391,110
Right of Use Assets	5	1,312,099	3,380,622	2,033,644	2,068,523	1,346,978
Total Non-Current Assets		143,712,954	153,458,890	145,091,160	9,745,936	8,367,730
TOTAL ASSETS		156,748,997	169,603,936	157,605,572	12,854,939	11,998,363
LIABILITIES						
Current Liabilities						
Payables		4,058,224	3,398,467	2,488,155	(659,757)	910,312
Lease Liabilities		511,207	729,878	638,532	218,671	91,347
Employee related provisions		5,276,063	5,854,469	5,397,487	578,406	456,982
Other current liabilities		2,519,865	2,125,368	3,186,408	(394,497)	(1,061,040)
Total Current Liabilities		12,365,359	12,108,182	11,710,581	(257,177)	397,601
Non-Current Liabilities						
Lease liabilities	6	1,157,999	2,945,839	1,567,747	1,787,840	1,378,093
Employee related provisions		2,845,298	4,369,808	3,102,147	1,524,510	1,267,661
Total Non-Current Liabilities		4,003,297	7,315,647	4,669,894	3,312,350	2,645,753
TOTAL LIABILITIES		16,368,656	19,423,829	16,380,475	3,055,173	3,043,354
NET ASSETS		140,380,341	150,180,107	141,225,097	9,799,766	8,955,009
EQUITY						
Contributed equity		162,941,125	162,757,079	161,183,247	(184,046)	1,573,832
Reserves		16,134,223	27,832,972	18,104,412	11,698,749	9,728,560
Accumulated surplus / (deficit)		(38,695,007)	(40,409,945)	(38,062,562)	(1,714,938)	(2,347,383)
TOTAL EQUITY		140,380,341	150,180,107	141,225,097	9,799,766	8,955,009

Major Estimate and Actual (2024) Variance Narratives

5. Right of use assets increased by \$2.1m or 158% due to additional Muresk lease; being unknown at the time the estimates were prepared.

6. Lease liabilities increased by \$1.8m or 154% due to additional Muresk lease; being unknown at the time the estimates were prepared.

Major Actual 2024 and Comparative (2023) Variance Narratives

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

DISCLOSURES AND LEGAL COMPLIANCE

9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
CASH FLOWS FROM STATE GOVERNMENT						
Grants and subsidies - DTWD	7,E	63,908,332	71,533,225	64,411,193	7,624,893	7,122,032
Funds from other public sector entities		977,292	1,039,666	864,780	62,374	174,886
Total Net cash provided by State Government		64,885,624	72,572,891	65,275,973	7,687,267	7,296,918
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	F	(49,811,308)	(51,900,941)	(46,639,195)	(2,089,633)	(5,261,746)
Supplies and services	8,G	(14,214,767)	(15,849,823)	(14,274,023)	(1,635,056)	(1,575,800)
Finance Cost		(54,974)	(158,975)	(88,435)	(104,001)	(70,540)
Grants and subsidies		-	(131)	(11,139)	(131)	11,008
GST payments on purchases		(1,460,873)	(2,021,606)	(1,749,785)	(560,733)	(271,821)
Other payments	9,H	(5,192,817)	(6,952,912)	(6,019,982)	(1,760,095)	(932,930)
Receipts						
Fee for service		1,269,019	877,728	886,787	(391,291)	(9,059)
Student fees and charges		2,684,881	3,095,218	2,859,498	410,337	235,720
Ancillary trading		316,092	255,902	283,256	(60,190)	(27,354)
Interest received		438,541	712,170	451,737	273,629	260,433
GST receipts on sales		654,519	307,711	303,021	(346,808)	4,690
GST receipts from taxation authority	10	806,355	1,727,701	1,434,646	921,346	293,055
Other receipts		1,477,159	1,621,308	1,612,350	144,149	8,958
Net cash used in operating activities		(63,088,173)	(68,286,651)	(60,951,264)	(5,198,478)	(7,335,387)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	11	(2,808,000)	(1,546,515)	(864,593)	1,261,485	(681,922)
Receipts						
Proceeds from sale of non-current physical assets		-	-	843,853	-	(843,853)
Net cash provided by investing activities		(2,808,000)	(1,546,515)	(20,740)	1,261,485	(1,525,775)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease		(649,676)	(665,722)	(688,470)	(16,046)	22,748
Net cash provided by/(used in) financing activities		(649,676)	(665,722)	(688,470)	(16,046)	22,748
Net increase (decrease) in cash and cash equivalents		(1,660,225)	2,074,004	3,615,499	3,734,229	(1,541,495)
Cash and cash equivalents at the beginning of period		13,854,823	11,549,061	7,933,562	(2,305,762)	3,615,499
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		12,194,598	13,623,065	11,549,061	1,428,467	2,074,004

Major Estimate and Actual (2024) Variance Narratives

7. Grants and subsidies increased by \$7.6m or 12% due to additional training delivery during the year that was unknown at the time the estimates were prepared.

8. Supplies and services increased by \$1.6m or 12% due to additional funding made available for training delivery during the year and therefore subsequent expenditure that was unknown at the time the estimates were prepared. For example, heavy haulage truck driver contracted assessors, cleaning contracts, resources received free of charge by the Department of Training and Workforce Development; travel and accommodation to service CR TAFE's vast regional environment, professional development, building and cyber security insurance, utility costs, minor plant and equipment.

9. Other payments increased by \$1.8m or 34% due to the additional building repairs and maintenance, and payroll tax; being unknown at the time the estimates were prepared.

10. GST receipts from taxation authority increased by \$921k or 114% due to additional purchases made during the year; being unknown at the time the estimates were prepared.

11. Purchase of non-current physical assets decreased by \$1.3m or 45% due to expected equipment purchases not being procured; being unknown at the time the estimates were prepared.

Major Actual 2024 and Comparative (2023) Variance Narratives

E. Grants and subsidies increased by \$7.1m or 11%, similar to 'note 7', due to additional training delivery during the year.

DISCLOSURES AND LEGAL COMPLIANCE

F. Employee benefits increased by \$5.3m or 11% due to an increase in training delivery compared with prior year, resulting in an increase in lecturing and associated non-lecturing costs, and superannuation; as well as an increase in annual leave and long service leave taken during the year.
minor building enhancements.

G. Supplies and services increased by \$1.6m or 11%, similar to 'note 8', due to additional funding made available for training delivery during the year and therefore subsequent expenditure. For example, heavy haulage truck driver contracted assessors, cleaning contracts, resources received free of charge by the Department of Training and Workforce Development; travel and accommodation to service CR TAFE's vast regional environment, professional development, building and cyber security insurance, utility costs, minor plant and equipment.

H. Other payments increased by \$933k or 15%, similar to 'note 9', due to the additional building repairs and maintenance, and payroll tax as a result of increased training delivery employee benefits.

ANNUAL ESTIMATES

In accordance with Treasurer's Instruction 953, the annual estimates for the 2025 year are hereby included in the Annual Report. These estimates do not form part of the 2024 financial statements and are not subject to audit.

Central Regional TAFE 2025 S40 SUBMISSION Statement of Comprehensive Income

	2025 Budget Estimate \$
COST OF SERVICES	
Expenses	
Employee benefits expense	57,311,059
Supplies and services	22,550,568
Depreciation and amortisation expense	5,259,731
Finance costs	91,924
Cost of sales	490,829
Other expenses	5,725,898
Total Cost of Services	91,430,009
Income	
Revenue	
Fee for service	942,506
Student charges and fees	3,126,000
Ancillary trading	240,242
Sales	771,444
Interest revenue	452,453
Other revenue	901,569
Total income other than income from State Government	6,434,214
NET COST OF SERVICES	(84,995,795)
INCOME FROM STATE GOVERNMENT	
State funds	77,017,645
Resources received free of charge	2,768,623
Total income from State Government	79,786,268
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(5,209,527)

Central Regional TAFE
2025 S40 SUBMISSION
STATEMENT OF FINANCIAL POSITION

	2025 Budget Estimate \$
ASSETS	
Current Assets	
Cash and cash equivalents	7,226,906
Restricted cash and cash equivalents	1,978,113
Inventories	48,483
Receivables	1,525,692
Other current assets	761,534
Total Current Assets	11,540,728
Non-Current Assets	
Property, plant and equipment	143,047,186
Right of Use Assets	1,957,870
Total Non-Current Assets	145,005,056
TOTAL ASSETS	156,545,784
LIABILITIES	
Current Liabilities	
Payables	2,888,157
Lease Liabilities	672,240
Employee Related Provisions	5,397,487
Other current liabilities	3,186,408
Total Current Liabilities	12,144,292
Non-Current Liabilities	
Lease Liabilities	1,534,039
Employee Related Provisions	3,102,147
Total Non-Current Liabilities	4,636,186
TOTAL LIABILITIES	16,780,478
NET ASSETS	139,765,307
EQUITY	
Contributed Equity	168,216,247
Reserves	18,104,412
Accumulated surplus/(deficiency)	(46,555,352)
TOTAL EQUITY	139,765,307

Central Regional TAFE
2025 S40 SUBMISSION
STATEMENT OF CASH FLOWS

	2025 Budget Forecast \$
CASH FLOWS FROM STATE GOVERNMENT	
Delivery and Performance Agreement Revenue	74,208,001
Other public Sector Entities and Non-DPA Revenue	2,709,645
Net cash provided by State Government	76,917,646
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Payments	
Employee benefits	(57,261,060)
Supplies and services	(19,631,944)
Finance costs	(91,924)
GST payments on purchases	(1,460,873)
Cost of goods sold	(153,782)
Other payments	(5,848,003)
Operating Receipts	
Fee for service	1,310,695
Student fees and charges	2,782,881
Ancillary trading	240,242
Interest received	452,452
GST receipts on sales	654,519
GST receipts from taxation authority	806,355
Sale of Goods	311,862
Other receipts	1,221,139
Net cash provided by/(used in) operating activities	(76,667,441)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current physical assets	(2,402,144)
Net cash provided by/(used in) investing activities	(2,402,144)
CASH FLOWS FROM FINANCING ACTIVITIES	
Finance lease repayment of principal	(649,676)
Net cash provided by/(used in) financing activities	(649,676)
Net increase/(decrease) in cash held and cash equivalents	(2,801,615)
Cash and cash equivalents at the beginning of the period	12,006,634
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	9,205,019

Central Regional TAFE
2025 S40 SUBMISSION
STATEMENT OF CHANGES IN EQUITY

	2025 Budget Estimate \$
Balance of equity at start of period	139,074,834
CONTRIBUTED EQUITY	
Balance at start of period	162,316,247
Capital contribution	5,900,000
Other contributions by owners	0
Distributions to owners	0
Balance at end of period	168,216,247
RESERVES	
Asset Revaluation Reserve	
Balance at start of period	18,104,412
Balance at end of period	18,104,412
ACCUMULATED SURPLUS (RETAINED EARNINGS)	
Balance at start of period	(41,345,825)
Surplus/(deficit) or profit/(loss) for the period	(5,209,527)
Balance at end of period	(46,555,352)
Balance of equity at end of period	139,765,307
Total income and expense for the period	(5,209,527)

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 2024.



Christine Rafanelli
Governing Council Chair
Central Regional TAFE

19 March 2025



Joanne Payne
Managing Director
Central Regional TAFE

19 March 2025

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 Western Australian Student Satisfaction Survey 2024, 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

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
Central Regional TAFE	89.0%	84.3%	87.2%	93.5%	88.5%
Western Australia	87.3%	85.7%	87.3%	NA	84.7%

Source: Wallis, Student Satisfaction Survey 2024

Derivation:

The total population for Central Regional TAFE was 4,700 students and 973 responses were received. This represents a response rate of 20.7%. The college's relative confidence interval was $\pm 1.8\%$ at the 95% confidence level.

The total population for the whole of Western Australia (excluding private training providers) was 52,552 students and 11,038 responses were received (two respondents did not answer this question). This represents a response rate of 21.0%. The whole of Western Australia's relative confidence interval was $\pm 0.6\%$ at the 95% confidence level.

Notes: In the 2024 WA Student Satisfaction Survey, 88.5% of students who responded were either very satisfied or satisfied with their chosen course at Central Regional TAFE. The college notes that the 2024 Actual result is lower than the 2024 Target (93.5%) however it is an increase of 1.3% on the 2023 actual result.

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

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

Key Effectiveness Indicator 1.2: Graduate Achievement Rate

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

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

Table Two: Graduate Achievement

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
Central Regional TAFE	88.1%	88.9%	90.9%	91.0%	89.2%
TAFE Australia	83.8%	85.7%	86.6%	N/A	85.0%
All VET Providers Australia	85.0%	87.2%	88.1%	N/A	87.4%

Source: 2024 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

Notes: 486 graduates responded to the survey, giving a response rate of 31.8% 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

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
Graduates Employed					
Central Regional TAFE	75.0%	79.9%	84.5%	80.0%	76.6%
TAFE Australia	70.3%	75.6%	77.7%	N/A	74.6%
All VET providers Australia	72.1%	77.4%	79.5%	N/A	77.1%

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
Graduates Unemployed					
Central Regional TAFE	11.3%	7.8%	7.7%	N/A	11.4%
TAFE Australia	16.1%	13.1%	12.2%	N/A	14.3%
All VET providers Australia	14.9%	11.5%	10.6%	N/A	12.8%
Graduates Not in Labour Force					
Central Regional TAFE	13.5%	12.3%	7.6%	N/A	12.0%
TAFE Australia	13.5%	11.3%	10.0%	N/A	11.1%
All VET providers Australia	12.9%	11.1%	9.9%	N/A	10.1%

Source: 2024 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

Notes: 486 graduates responded to the survey, giving a response rate of 31.8% and a confidence level of 95%.

Key Effectiveness Indicator 1.4: Achievement of Profile Delivery

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

Overall Achievement of Profile Delivery

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

Table Four: Achievement of 2024 Profile, Estimated Vs Achieved SCH

	Target SCH	Achieved SCH	% Achieved
2021	2,124,678	2,081,579	97.9%
2022	2,200,000	1,879,709	85.4%
2023	2,200,000	2,149,122	97.69%
2024	2,300,000	2,557,237	111.18%

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

Notes:

- The % Profile Achievement is obtained by dividing the actual DPA SCH achieved by the Target SCH contained within the DPA.
- During 2024 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 2024 was 2,600,000 SCH. The percentage achieved against this revised target was 98.36%.

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 2024 Profile by the State Australian and New Zealand Standard Classification of Occupation Groups

ANZSCO Group		2024 Target SCH	2024 Actual SCH
1	MANAGERS		
11	Chief Executives, General Managers and Legislators	4,000	3,355
12	Farmers and Farm Managers	1,000	110
13	Specialist Managers	11,000	8,870
14	Hospitality, Retail and Service Managers	12,000	5,445
	Sub-Total SCH	28,000	17,780
2	PROFESSIONALS		
21	Arts and Media Professionals	24,360	24,315
23	Design, Engineering, Science and Transport Professionals	42,400	46,179
24	Education Professionals	17,310	13,470
26	ICT Professionals	30,700	25,940
27	Legal, Social and Welfare Professionals	2,510	9,915
	Sub-Total SCH	117,280	119,819
3	TECHNICIANS AND TRADES WORKERS		
31	Engineering, ICT and Science Technicians	83,428	81,376
32	Automotive and Engineering Trades Workers	201,234	234,010
33	Construction Trades Workers	39,700	39,958
34	Electrotechnology and Telecommunications Trades Workers	66,000	54,740
35	Food Trades Workers	28,800	19,792
36	Skilled Animal and Horticultural Workers	55,865	56,345
39	Other Technicians and Trades Workers	12,800	10,810
	Sub-Total SCH	487,827	497,031
4	COMMUNITY AND PERSONAL SERVICE WORKERS		
41	Health and Welfare Support Workers	220,652	188,341
42	Carers and Aides	311,801	287,435
43	Hospitality Workers	16,680	11,230
45	Sports and Personal Service Workers	30,805	39,247
	Sub-Total SCH	579,938	526,253
5	CLERICAL AND ADMINISTRATIVE WORKERS		
51	Office Managers and Program Administrators	12,000	14,505
52	Personal Assistants and Secretaries	17,184	4,120
53	General Clerical Workers	65,440	55,660
55	Numerical Clerks	20,090	14,120
59	Other Clerical and Administrative Workers	1,600	1,885
	Sub-Total SCH	116,314	90,290
6	SALES WORKERS		
62	Sales Assistants and Salespersons	5,488	5,316
	Sub-Total SCH	5,488	5,316

ANZSCO Group		2024 Target SCH	2024 Actual SCH
7	MACHINERY OPERATORS AND DRIVERS		
71	Machine and Stationary Plant Operators	110,190	119,205
72	Mobile Plant Operators	159,000	467,115
73	Road and Rail Drivers	82,000	71,900
	Sub-Total SCH	351,190	658,220
8	LABOURERS		
82	Construction and Mining Labourers	76,124	67,215
83	Factory Process Workers	43,834	27,155
84	Farm, Forestry and Garden Workers	144,370	156,870
85	Food Preparation Assistants	15,000	10,518
89	Other Labourers	79,759	82,526
	Sub-Total SCH	359,087	344,284
G	GENERAL EDUCATION		
GB	Adult Literacy/ESL	132,848	160,055
GE	Targeted Courses	122,028	138,189
	Sub-Total SCH	254,876	298,244
Total SCH		2,300,000	2,557,237

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 2024.
- ii During 2024 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 2024 was 2,600,000 SCH. The percentage achieved against this revised target was 98.36%.
- iii Central Regional TAFE performed strongly against original 2024 planning targets of 2,300,000 SCH and requested to increase planning by a further 300,000 SCH through the September variation to meet these demands for training. CR TAFE finishing the year with a shortfall of 42,763 SCH against the increased planning target of 2,600,000 SCH achievement. Projected enrolment completions at the end of the year also impacted the final achievement of the new 2,600,000 planning target across the college for 2024. The college will review processes with a view to making improvements in 2025 where required.

Efficiency Indicator

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

Key Efficiency Indicator 1.1: Overall cost per SCH

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

The aggregate unit cost is calculated by determining the total cost of services, as reported in the College's 2024 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

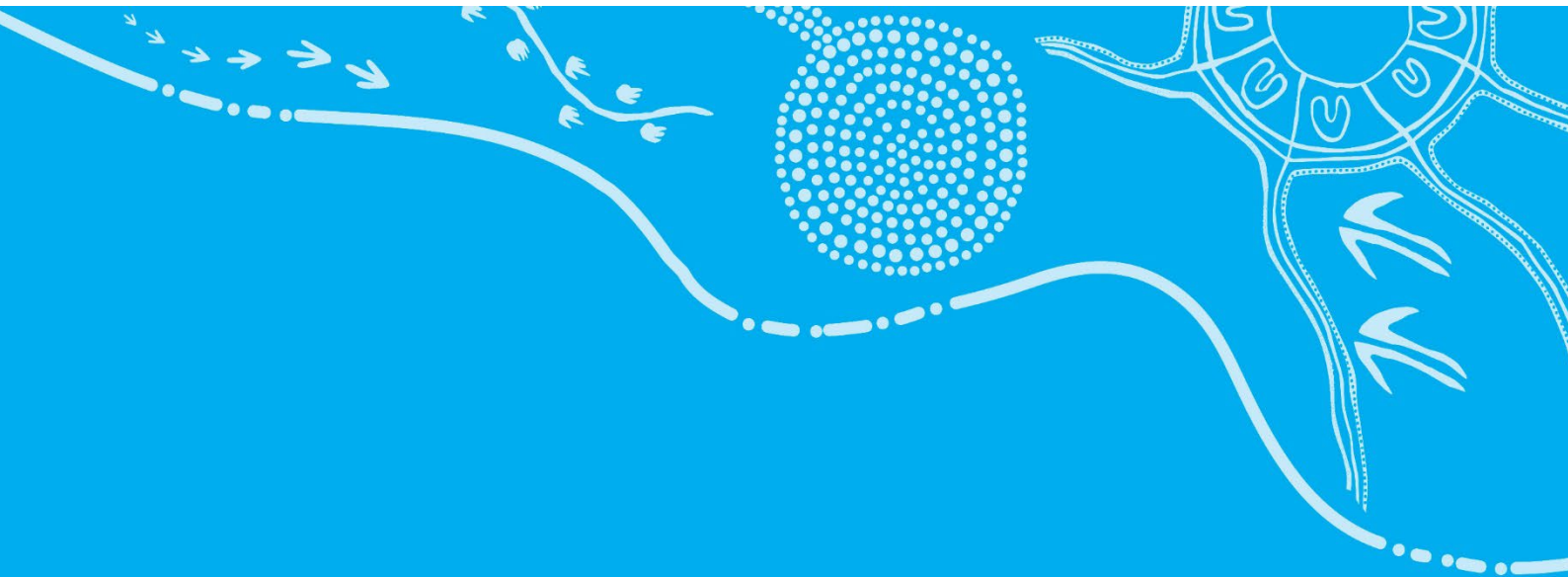
Table Six: Cost per Student Curriculum Hours (\$/SCH)

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual
\$ per SCH	\$28.97	\$34.39	\$33.51	\$32.73	\$32.42

Source: Financial Statements and TECH One Student Management System.

Notes:

- i **2024 Target:** approved target (\$32.73) is based on the Section 40 estimate Total cost of services (\$76.9m) divided by total SCH planned (profile: 2.3m and non-profile: 50k).
- ii **2024 Actual:** actual (\$32.42) is a result of Total cost of services (\$86m) divided by total SCH achieved (profile: 2.5m and non-profile: 95k). The Total cost of services includes non-cash items (\$8.8m) such as depreciation, loss on disposal of non-current assets, loss on lease arrangements, asset revaluation decrement and resources received free of charge.
- iii **Variance:** Cost per SCH variance (-\$0.31 or -0.95% decrease) is due to a lower percentage variance in costs compared with SCH.



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