



Central  
Regional



Central Regional TAFE

# 2025 Annual Report



*Kasey Green, an Electrotechnology apprentice featured in the 2025 You Can Make It Here TAFE WA campaign. By choosing training through CR TAFE, Kasey is building practical, hands-on skills that lead directly into industry and long-term career opportunities in Western Australia.*

## 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 2025 to 31 December 2025.

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:

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Email: [governance@crtafe.wa.edu.au](mailto:governance@crtafe.wa.edu.au)

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## Acknowledgement of Country

Central Regional TAFE acknowledges the Traditional Custodians of Country throughout the Midwest, Gascoyne, Wheatbelt, and Goldfields regions and their connections to lands, waters and communities. We pay our respect to their Elders past, present and future and extend that respect to all Aboriginal and Torres Strait Islander peoples.

We support The Uluru Statement from the Heart and embrace its invitation to walk alongside Aboriginal peoples, united in a movement for a better future for all Australians.

*Where Central Regional TAFE uses the term 'Aboriginal peoples', it is inclusive of Aboriginal peoples, First Nations peoples and Torres Strait Islander peoples.*



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## Statement of Compliance

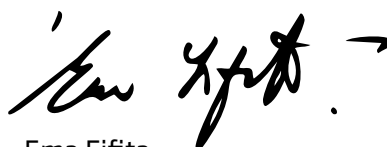
Hon Amber-Jade Sanderson BA MLA  
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara  
5<sup>th</sup> Floor, Dumas House  
2 Havelock Street  
WEST PERTH WA 6005

In accordance with Section 54 of the *Vocational Education and Training Act 1996* and Section 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 2025.

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  
10 March 2026



Ema Fifita  
Acting Managing Director  
Central Regional TAFE  
10 March 2026

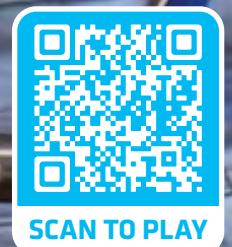
# Agency Overview



## Supporting women to succeed in the trades

Women in Trades Scholarship recipient Flavia is completing a Light Vehicle Mechanical Apprenticeship as she works towards becoming a qualified mechanic.

Discover Flavia's journey and her pathway into the trades.



SCAN TO PLAY

## Executive Summary

### Message from the Governing Council Chair and Managing Director



Christine Rafanelli  
Governing Council Chair  
Central Regional TAFE

It is our pleasure to present the 2025 Annual Report on behalf of Central Regional TAFE (CR TAFE) and the Governing Council.

Planning, development and delivery of training has been guided by the State Government's priorities for training and skills development and by our close understanding of the training needs of the regions' industries and communities. CR TAFE plays a vital role in ensuring a skilled workforce is available to businesses and organisations throughout the regions we service. In collaboration with the other TAFE colleges and the Department of Training and Workforce Development (DTWD) the collective resources and expertise of the WA training sector can be focussed on ensuring Western Australians have the skills required to fully participate in the workforce.

In 2025 we reached over 11,500 students across the central regions of the state delivering more than 2.2 million student curriculum hours. While this did not match the level of growth seen in 2024 the breadth of this reach continues to reinforce the importance of accessible, high-quality training for regional Western Australians. Expanding access to training for all West Australians remained a central focus in 2025, strengthened by the *Fee Free* TAFE training initiatives.

Employment Based Training remained steady in 2025 with apprenticeships and traineeships continuing to serve as a vital source of future skilled workers. With the support of the *Fee Free* and *Lower Fees, Local Skills* training, CR TAFE engaged with 11,574 students across the Midwest, Gascoyne, Wheatbelt and Goldfields regions. More than 130 fee-free skill sets and full qualifications were available across the State, complemented by the ongoing availability of low-cost qualifications through the *Lower Fees, Local Skills* program, which ensured affordable access to training pathways leading to employment.

Our close collaboration with government agencies, industry partners and community stakeholders, ensured our programs remained aligned with workforce needs and responsive to the changing training environment.



Joanne Payne  
Managing Director  
Central Regional TAFE

The Career Taster Program continued to make a strong impact, giving large numbers of Year 9 students hands-on exposure to real industry settings and helping ignite their interest in future career options. Throughout 2025, the program offered secondary school students 4,652 industry taster experiences, providing students the chance to explore a variety of industries through engaging, practical activities that broadened their understanding of possible career pathways. In addition, more than 1,170 secondary students from 64 regional schools undertook VET qualifications as part of their Year 10, 11 or 12 studies, enabling them to begin building their career foundations while still completing their schooling.

Industry partners also demonstrated support for our College Lecturer Industry Placement (CLIP) program, with many lecturers taking part in placements. These experiences strengthened their understanding of current industry practices and helped ensure our training environment remains aligned with contemporary workforce expectations.

The major capital works and refurbishment projects progressed in 2024 were firmly established and embedded throughout 2025 with CR TAFE students accessing new, state of the art training facilities and equipment. The Heavy Plant and Engineering Workshop at the Kalgoorlie Campus 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 Kalgoorlie Campus also received a significant upgrade to the Trades Building, which has modernised and enhanced these facilities including the provision of classroom furniture and a new disability access ramp.

The college also invested in a range of minor works 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.

The college is committed to supporting Aboriginal students on their training journey, and delivering training for Aboriginal students continued to be a key priority for CR TAFE in 2025. Through dedicated mentoring, culturally responsive support, nutrition programs, and targeted scholarships, we are actively creating conditions for Aboriginal students to enter training with confidence and to thrive throughout their studies. Our focus remains on removing barriers, strengthening belonging, and ensuring every Aboriginal learner has the opportunity to succeed and pursue their aspirations. In 2025, 11.5% of students identified as Aboriginal or Torres Strait Islander Peoples. Our vast geographic catchment requires us to reach into remote and isolated communities where access to education and training is limited. Our combination of delivery at campuses and mobile/remote delivery enables training to reach communities separated by hundreds or even thousands of kilometres.

CR TAFE's Aboriginal Ranger programs in 2025 continued to grow in both reach and impact, with a strong network of Aboriginal Corporations across the Midwest, Wheatbelt, Goldfields and Gascoyne regions. Our long-standing partnerships with Yamatji Southern Regional Corporation and Ballardong Aboriginal Corporation remain a cornerstone of our work, and both programs will continue delivering meaningful training opportunities throughout 2026. Building on this foundation, 2025 saw the successful commencement of training with Yugunga-Nya Aboriginal Corporation in Meekatharra and Cue, Kultju Aboriginal Corporation in the Goldfields and Yued Aboriginal Corporation in the Wheatbelt. These collaborations have quickly become valued relationships, and all three will continue into 2026 as demand and community engagement remain strong. Together, these programs demonstrate a growing, region-wide commitment to empowering Aboriginal ranger groups with nationally recognised training, supporting Country, culture and community-led land management across our communities.

The Aboriginal Advisory Group continued to play an essential role, offering insightful guidance and support that has shaped the development of programs and services for Aboriginal students which we hope to build upon in 2026. As part of our ongoing reconciliation journey, we have successfully progressed key actions within our 2023-2025 Innovate Reconciliation Plan and finalising our new plan to start in 2026 to further strengthen this important work.

Throughout 2025, we completed the development of our 2026-2028 Strategic Plan, reaffirming our commitment to delivering forward-looking training and skills development for all members of our community. This new plan sets out the approach we will continue to take to prepare people for current and emerging employment opportunities through high quality training and capability building. Our role in helping diversify the regional economy remains essential, as we continue to develop a skilled workforce aligned with the WA Government's priority to maintain Western Australia as the leading economy in the country. CR TAFE focussed on training, skills and workforce development that support the priority areas of jobs; health and housing and that contribute significantly to economic diversification, community wellbeing, environmental stewardship, and essential infrastructure and services. The newly shaped strategic priorities are:

- Provide a positive and inclusive student experience.
- Respond to the current and emerging training needs of industry and the community.
- Foster a workplace culture that is people-centred, inclusive and performance driven.

We extend our gratitude to our industry and community partners for the significant role they play. Their guidance helps shape the direction of our training programs, and their support through work-based learning opportunities, such as placements and access to contemporary equipment, remains essential. This collaboration is fundamental to producing graduates who are prepared to meet the needs of Western Australia's workforce.

The significant and ongoing contributions of the four Regional Coordination Committees, whose work, supported by the DTWD, continues to drive forward critical initiatives that strengthen the pipeline of skilled workers across our regions is also recognised. Their leadership is instrumental in ensuring regional communities have access to the talent they need to thrive. We also value our partnerships with the Regional Development Commissions, Chambers of Commerce and Industry, and our secondary school partners. Together, we are expanding pathways, creating new opportunities, and ensuring people living in regional Western Australia can access meaningful training and career prospects close to home. These partnerships amplify our impact and help shape a more vibrant, resilient regional workforce.

Our relationship with the DTWD remains a cornerstone of our collective mission. Their strategic guidance and shared commitment to ensuring a high performing training sector delivers the skilled workers needed in priority industry areas continue to underpin our efforts to strengthen and build long-term resilience in the State's workforce.

We recognise and appreciate our outstanding staff, whose commitment makes it possible to deliver high-quality training that empowers our students to achieve their potential. Their work is vital to the strength of regional industries and communities, helping ensure they have access to capable, job ready graduates who can step confidently into the workforce.

We extend sincere appreciation to our Governing Council members for their dedication, strategic oversight, and steadfast support throughout 2025. Their leadership has been vital to our progress and achievements.

The college is guided by government's priorities, and we recognise the central role TAFE plays in meeting these priorities through training and the development of skills to provide the capable and job ready workforce needed to power the WA economy. With '*fee-free*'

and 'lower fees local skills' training continuing into 2026, alongside major investments in modern TAFE facilities and industry standard equipment, we anticipate increased interest and participation in our student enrolments. We look forward to another year of meaningful collaboration with our regional partners as we work together to meet local workforce needs, support community aspirations, and create lasting opportunities for individuals across Western Australia.



Christine Rafanelli  
Governing Council Chair  
Central Regional TAFE



Joanne Payne  
Managing Director  
Central Regional TAFE

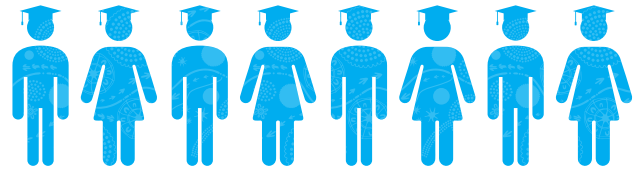
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**Our role in helping diversify the regional economy remains essential, as we continue to develop a skilled workforce aligned with the WA Government's priority to maintain Western Australia as the leading economy in the country.**

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# 2025 Highlights

## STUDENTS ENROLLED IN 2025



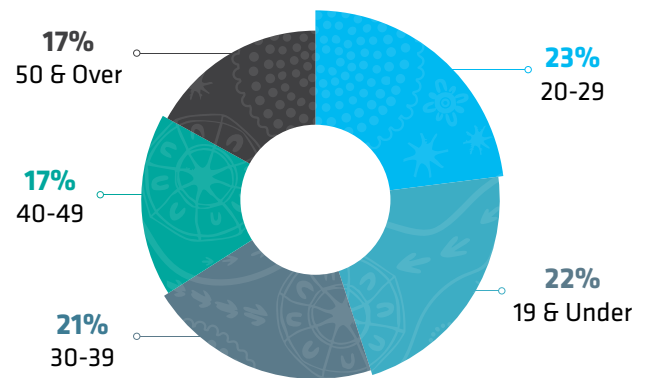
**TOTAL**  
11,574

**60.45%** Male

**39.18%** Female

**0.36%** Other

## DELIVERY AGE GROUP



**84.3%**  
Student satisfaction



**58% of WA (1.52 million km<sup>2</sup>)**  
Servicing 4 regions across 9 campuses: Northam, Kalgoorlie, Exmouth, Carnarvon, Merredin and Moora with 3 in Geraldton



**610,552**  
Student curriculum hours delivered to 2,853 students



**728,573**  
Student curriculum hours delivered to 3,039 students

## DELIVERY AT QUALIFICATION LEVEL



|                               |                              |                              |                      |                                    |
|-------------------------------|------------------------------|------------------------------|----------------------|------------------------------------|
| 1,227,771 SCH                 | 459,269 SCH                  | 294,667 SCH                  | 145,491 SCH          | 73,363 SCH                         |
| <b>55.79%</b> Certificate III | <b>20.87%</b> Certificate II | <b>13.39%</b> Certificate IV | <b>6.61%</b> Diploma | <b>3.33%</b> Certificate I & Below |

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## 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

At the commencement of 2025, the responsible Ministers were the Hon. Simone McGurk MLA, Minister for Training and Workforce Development; Water; Industrial Relations and the Hon. Hannah Beazley MLA, Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development.

From 19 March 2025 the responsible Minister has been the Hon. Amber-Jade Sanderson BA MLA, Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; and Pilbara.

### Accountable Authorities

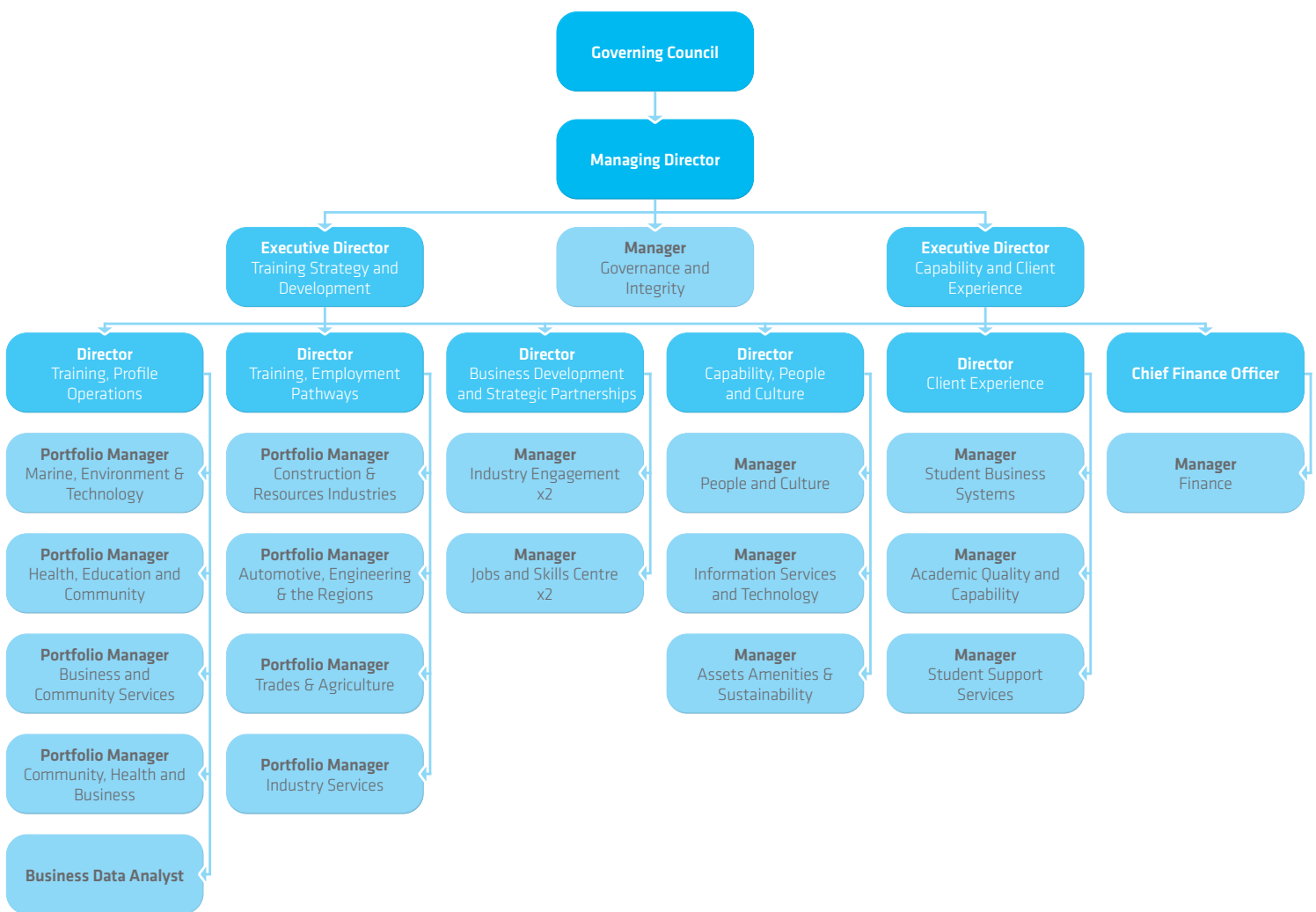
The Accountable Authority for CR TAFE is the Governing Council. The Managing Director is the Chief Executive Officer who is supported by a Corporate Executive.

# 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 December 2025.



## 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 receives advice from Corporate Executive, the Finance, Audit and Risk Management Committee (FARM) and the Nominations Committee, which are sub-committees of the Governing Council.

Members of the Governing Council are ministerially appointed, selected for their expertise across various industries and specialities, often with significant experience in the private sector. As members on a public sector board, it is essential that Governing Council members ensure all decisions are made in the best interests of the public.

Jeffrey Gunningham and Rebecca Davidson's membership ceased on 30 June 2025. Paige McNeil and Sarah James-Wallace were appointed from 1 July 2025.

Governing Council members as at 31 December 2025 were:



**Christine Rafanelli**  
*Chairperson*

Grad Cert Management,  
BEd



**Marcelle Watson**  
*Deputy Chair*

BASc (Hons), Cert IV  
Training and Assessment



**Joanne Payne**  
*Managing Director*

Ex Officio member by  
virtue of position



**Anthony Evans**  
*Chair FARM Committee*

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



**Yvonne Messina, JP**

BArts, BEd, Dip Bus  
(Legal), GAICD



**Jocelyn Carmichael**

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



**Kylie McLerie**

BA Education, Certificate  
in Leading Change



**Shaneane Weldon**

BAppSc - Aboriginal  
Community Management  
and Development



**Julie Flockart**

AICD



**Paige McNeil**

BArts, BEd, Grad Dip  
Training and Development,  
Grad Dip in Applied Corp  
Governance, GAICD



**Sarah James-Wallace**

Bachelor of Laws (LL.B),  
BArts

## Corporate Executive

CR TAFE's Corporate Executive consists of the Managing Director, seven Directors and the Chief Finance Officer. 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 2025:



### Jo Payne

*Managing Director*

The Managing Director (MD) exercises the functions of a Chief Executive Officer under the *Public Sector Management Act 1994*. The Office of the Managing Director is based at the Geraldton campus, with overall responsibility for the effective and efficient running of Central Regional TAFE as well as contributing to the development and achievement of government policy and high-level strategic goals. This requires understanding of the policy objectives across the whole of government and the capacity to lead implementation of strategies and initiatives at the local level.



### Karen Watts

*Executive Director Training Strategy and Development (EDTSD)*

Operating from the Geraldton campus with responsibility across CR TAFE for leading the delivery of vocational education and training programs and workforce development services within the Training Strategy and Development Division. The EDTSD is responsible for ensuring government expectations for training are met; and that the systems and processes that support delivery of quality programs and services are developed and implemented.



### Ema Fifita

*Executive Director Capability and Client Experience (EDCCE)*

Operating from the Kalgoorlie campus with responsibility across CR TAFE for leading client services, organisational capability and financial management. The EDCCE is responsible for ensuring client-facing services, enabling systems and financial processes support quality client experiences, effective operations and sustainable financial outcomes across the college.



### Suresh Job

*Director Training Profile Operations*

Operating from the Geraldton campus with responsibility across CR TAFE for planning, implementation and management of training that accurately meets industry and community needs that aligns with state priorities.

## Corporate Executive



**Mitch Brennan**

*Director Training, Employment Pathways*

Operating from the Kalgoorlie campus with responsibility across CR TAFE 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*

Operating from the Northam campus with responsibility across CR TAFE for providing leadership and exercising management responsibility to support CR TAFE to diversify and grow regional, national and international training delivery.



**Craig Jerrard**

*Director Capability, People and Culture*

Operating from the Geraldton campus with responsibility across CR TAFE for managing the provision of services and systems that support the business operations of the college including people and culture, workplace safety and health, information systems and technology and the management of infrastructure, assets, and amenities with a focus on sustainability.



**Carrie Puzzar**

*Director Client Experience*

Operating from the Geraldton campus with responsibility across CR TAFE for providing strategic leadership to ensure a student-first approach, driving excellence in student-focused support services, systems, and academic quality across the college.



**Serena Cruickshank**

*Chief Finance Officer (CFO) - As from 8 December 2025*

Operating from the Geraldton campus with responsibility across CR TAFE for providing strategic leadership in financial governance. The CFO is responsible for overseeing commercial and financial activities, providing policy and risk advice, and ensuring transparent, sustainable and future-focused financial management across the college.

## Administered Legislation

The Minister for Skills and TAFE 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

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

### Commonwealth Legislation

- A New Tax System (Goods and Services Tax) Act 1999
- Archives Act 1983
- Competition and Consumer Act 2010
- Copyright Act 1968
- Corporations Act 2001
- Disability Discrimination Act 1992
- Education Services for Overseas Students Act 2000
- Electronic Transactions Act 1999
- Fair Work Act 2009
- Fringe Benefits Tax Act 1986
- 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)   |
|---|---|---|
| <p><b>Delivering strong financial and economic management: diversifying our economy and making more things in WA.</b></p> <p>A skilled and productive workforce</p> | <p>In order to respond to this goal, the College provides Vocational Education and Training services to meet the community and industry training needs.</p> | <ul style="list-style-type: none"> <li>• Deliver nationally recognised qualification training programs.</li> <li>• Provide apprenticeship and traineeship training.</li> <li>• Deliver flexible training in a variety of settings and provide a range of delivery modes.</li> <li>• Provide learning pathways that offer opportunities for achievement at higher AQF levels.</li> <li>• Provide Commercial training - customised training and short courses.</li> <li>• Addressing business' need for a skilled regional workforce.</li> <li>• Ensuring opportunities for underrepresented groups including people who live in remote locations.</li> </ul> |

## Changes to Outcome Based Management Framework

During the reporting year, refinements were made to the agency's Outcome Based Management framework to better align outcomes with Government goals. The changes were mainly related to descriptors and did not materially affect the agency's ability to report performance outcomes for the year.

## 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



## Building a Future in Hospitality Management

Jack Skewes shares his training journey at CR TAFE and how it has shaped his career ambitions.

Through hands-on learning and industry-focused training, Jack is developing the skills and confidence to pursue a future in Hospitality Management.



# Report on Operations

## Training Delivery

CR TAFE delivered a total of 2,297,548 Student Curriculum Hours (SCH) to over 11,574 students in the 2025 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.

2,200,561 SCH was subsidised by the State Government.

## Training Priority

The tables below show the achievement of the college in terms of performance against original contract targets of SCH in the 2025 Delivery and Performance Agreement (DPA):

| Training Priority                            | Target SCH     | Actual SCH     | %           |
|--|----------------|----------------|-------------|
| Apprenticeship                               | 390,149        | 324,563        | 83.2        |
| Traineeship                                  | 88,608         | 82,555         | 93.2        |
| <b>Employment Based Training (EBT) Total</b> | <b>478,757</b> | <b>407,118</b> | <b>85.0</b> |
| Pre-Apprenticeship                           | 68,250         | 73,752         | 108.1       |
| Fee Free                                     | 669,625        | 610,552        | 91.2        |
| Lower Fees, Local Skills                     | 792,820        | 728,573        | 91.9        |
| Other Targeted Fee Relief                    | 0              | 7,839          | -           |
| Priority Industry Qualifications             | 70,810         | 59,148         | 83.5        |
| General Industry Training                    | 180,976        | 190,853        | 105.5       |
| Foundation Skills and General Education      | 178,762        | 122,726        | 68.6        |

## Qualification Completions

| Priority Areas                                    | Benchmark | Actual | %     |
|---|-----------|--------|-------|
| Certificate III and above                         | 1,648     | 1,515  | 91.9  |
| Aboriginal Certificate II and above               | 239       | 310    | 129.7 |
| People with Disabilities Certificate II and above | 128       | 211    | 164.8 |

# Report on Operations

## 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%       | 9,245  | 98.7 |
| Disability Question | 90%       | 9,264  | 98.9 |



*Building a skilled regional workforce through accessible, industry-aligned training across sectors*

# Actual Results versus Budget Targets

## Summary of Financial Targets

| Indicators   | 2025 Target | 2025 Actual | Variation    |
|--|-------------|-------------|--------------|
| <b>Total cost of services</b><br>(Source: Statement of Comprehensive Income)   | 91,430,009  | 93,271,465  | 1,841,456 ↑  |
| Reason for Significant Variation:<br>Additional expenditure between target and actual as a result of: <ul style="list-style-type: none"> <li>employee benefits expense due to additional training delivery target and changes to delivery methods i.e. heavy haulage truck driver contracted assessors</li> <li>higher depreciation due to the restatement of building valuations for professional and project management fees.</li> </ul>   |             |             |              |
| <b>Net cost of services</b><br>(Source: Statement of Comprehensive Income)   | 84,995,795  | 84,742,371  | (253,424) ↓  |
| Reason for Significant Variation:<br>Decrease in net cost of services between target and actual as a result of: <ul style="list-style-type: none"> <li>in addition to the Total cost of services variance as above, revenue has increased by \$1.3m, being:               <ul style="list-style-type: none"> <li>Increase in Student Fees and Fee for Service</li> <li>more interest revenue (ie: interest rates and cash at bank)</li> <li>donation of Equipment</li> </ul> </li> </ul> |             |             |              |
| <b>Total equity</b><br>(Source: Statement of Financial Position)   | 139,765,306 | 169,867,739 | 30,102,433 ↑ |
| Reason for Significant Variation:<br>Increase of total equity between target and actual as a result of: <ul style="list-style-type: none"> <li>restatement of building valuations for professional and project management fees of \$20.8m in 2024 increasing asset reserves and increased contributed equity.</li> </ul>   |             |             |              |
| <b>Net increase/(decrease) in cash held</b><br>(Source: Statement of Cash Flows)   | 9,205,019   | 12,101,757  | 2,896,738 ↑  |
| Reason for Significant Variation:<br>Net increase in cash held between target and actual as a result of: <ul style="list-style-type: none"> <li>combination of unspent funds resulting from a shortfall in achieved student curriculum hours (SCH) needed for refund to Department of Training and Workforce Development</li> <li>unspent project cash grant funding; to be carried into subsequent year.</li> </ul>   |             |             |              |

Further details are provided in the Financial Statements commencing on [page 66](#).

# Actual Results versus Budget Targets

## Summary of Key Performance Indicators

| Key Effectiveness Indicators | 2025 Target | 2025 Actual | Variation |
|------------------------------|-------------|-------------|-----------|
|------------------------------|-------------|-------------|-----------|

### Student Satisfaction (Source: WA Student Satisfaction Survey)

|                              |       |       |        |
|------------------------------|-------|-------|--------|
| Overall Student Satisfaction | 90.0% | 84.3% | 5.7% ↓ |
|------------------------------|-------|-------|--------|

#### Reason for Significant Variation:

The 2025 Student Satisfaction result of 84.3% was below the target of 90.0%. The result was derived from a 14.9% survey response rate. While broadly consistent with sector trends, the result has been reviewed, and the College will focus on increasing response rates through targeted engagement, introducing mid-course feedback mechanisms, strengthening communication about survey participation, and analysing dissatisfaction themes to inform service improvements. While the response rate was below 50%, the sample size achieved produced acceptable statistical confidence levels, supporting that the results reasonably represent the views of the wider student population.

### Graduate Achievement Rate (Source: Student Outcomes Survey NCVER)

|                                       |       |       |        |
|---------------------------------------|-------|-------|--------|
| Achieved main reason for doing course | 91.0% | 92.3% | 1.3% ↑ |
| Overall quality of training           | N/A   | 89.1% |        |

Reason for Significant Variation: No significant variation.

### Graduate Destination Rate (Source: Student Outcomes Survey NCVER)

|                     |       |       |        |
|---------------------|-------|-------|--------|
| Employed            | 80.0% | 82.1% | 2.1% ↑ |
| Unemployed          | N/A   | 7.4%  |        |
| Not in Labour Force | N/A   | 10.6% |        |

Reason for Significant Variation: No significant variation.

### Achievement of Profile Delivery

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| % of Profile Achieved | 2,440,000 SCH | 2,200,561 SCH | 239,439 SCH ↓ |
|-----------------------|---------------|---------------|---------------|

During 2025 CR TAFE negotiated two variations to the DPA (in May and September).

#### Reason for Significant Variation:

Following a period of considerable growth in 2024 Central Regional TAFE experienced a decrease in delivery with a shortfall of 239,439 SCH below the planning target of 2,440,000 SCH. While this variance was reflected across most training priority areas the college continued to deliver strong outcomes for students, industry, and the broader community. Recognising the critical importance of the training priorities, the college has already initiated a comprehensive review to identify the underlying drivers of the 2025 result. The review identified several contributing factors to the shortfall, including instances of expired enrolments where students did not commence or continue training, enrolment processing and responsiveness to client enquiries early in the year, and reduced delivery associated with the conclusion of several major partnerships. Findings of this review requires the organisation to implement enhanced monitoring of expired enrolments to more effectively identify and address instances of nonparticipation. In addition, a renewed focus within the business systems function will ensure greater efficiency and responsiveness to client enquiries, with enrolment processing prioritised at the commencement of the year. To further strengthen organisational resilience, business development activities and forward planning will be intensified to proactively mitigate anticipated shortfalls arising from the conclusion of major partnerships. These insights will position the college to strengthen its responsiveness to demand, enhance program alignment with workforce needs and support improved performance against planning targets to ensure continued growth and impact across all of our regions.

Further details are provided in the Key Performance Indicators commencing on [page 105](#).

## Achievement against Strategic Directions

In 2025, Central Regional TAFE continued to advance the priorities outlined in its 2023–2025 Strategic Plan, maintaining strong alignment with the Western Australian Government’s training and workforce development objectives. Throughout the year, the college responded to sustained economic growth and ongoing skills shortages by deepening industry partnerships, broadening access to priority training, and delivering flexible, regionally focused programs. The achievements highlighted below demonstrate how CR TAFE strengthened its strategic impact through collaboration with industry, government, and community stakeholders, as well as through active participation in state and national training initiatives.

### 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.
- In 2025, the college continued to expand access to priority training through the *Lower Fees*, *Local Skills* and *Fee Free* initiatives, offering a broader range of subsidised qualifications and skill sets that saw consistently strong demand from young people, jobseekers and concession holders. Reflecting Western Australia’s workforce needs, CR TAFE delivered a high proportion of training in Health, Mental Health, Allied Health and Individual Support, while also recording significant enrolments across priority industry areas including Work Health and Safety, Community Services, Early Childhood Education and Care, Maritime Operations, Heavy Automotive Mechanical, Electrical Trades, Building and Construction, Civil Construction, Resource Processing, Surface Operations and Heavy Vehicle Driving.

## Achievement against Strategic Directions

### Have students at the centre of all that we do

- In 2024/2025, the Kalgoorlie and Geraldton Jobs and Skills Centres exceeded expectations, achieving 105% of its annual targets, with most individual and organisational service outcomes increasing compared to the previous year. Strong industry and community engagement supported this performance, including collaboration with Square Kilometre Array Observatory (SKAO) to deliver information and recruitment sessions and facilitate the commencement of on-campus training for new employees.
- Targeted program delivery at Geraldton campus also led to successful learner outcomes, with dedicated support provided to the Aboriginal and Islander Education Officer (AIEO) Certificate III School Based Education program, resulting in 100% student completion and graduation. The success of this initiative has enabled the program to be recommenced in the following year, reinforcing the Centre's ongoing commitment to industry-aligned training, workforce development, and inclusive education outcomes across the region.
- In 2025, CR TAFE welcomed a total of 34 international students across six key disciplines: Community Services, Individual Support, Environmental Monitoring, Nursing, Veterinary Nursing, and Early Childhood Education. These students were distributed across our three campuses, reflecting the diverse learning opportunities and regional reach of our students.
- Over the course of the year, 11 students successfully graduated at the Diploma level, demonstrating strong academic performance and commitment to their studies.
- Notably, two international students achieved recognition at both state and national levels.
- These achievements underscore CR TAFE's commitment to excellence in vocational education and its success in providing an environment where international students can thrive academically and professionally.
- CR TAFE maintains a strong focus on employment-based training, delivering a range of apprenticeship and traineeship qualifications across our regional campuses. Apprentice enrolments in 2025 were well supported across multiple industry sectors.
- CR TAFE continues to deliver a comprehensive range of student support services, including dedicated Aboriginal Support roles, mentoring, identified program places, nutrition initiatives, and scholarships, to support Aboriginal student retention and achievement.

### 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 2025, 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.
- Partnerships with key employers including BHP and Northern Star have contributed to increase the number of traineeships being delivered by CR TAFE particularly related to the resources sector and continues in 2025.

## Achievement against Strategic Directions

- The Managers of Industry Engagement continue to strengthen partnerships with a wide range of regional businesses and organisations, serving as CR TAFE's primary point of contact within the industry engagement model. Advisory committees have been established across key trade areas, including Building and Construction, Clean and Renewable Energy, and Electrotechnology, to provide guidance on current industry practices, tools, and workforce trends, enabling lecturers to tailor training delivery and assessment to industry needs. A training needs analysis was conducted in Moora and neighbouring towns within the campus catchment, which identified mobile and flexible delivery models—supported by targeted skill sets and short courses—as the most effective approach to enhancing access to training and education in small regional Wheatbelt communities. In parallel, CR TAFE has successfully established and expanded drone and clean energy qualifications across multiple campuses to ensure learners develop contemporary, industry-relevant skills aligned with workforce demand.
- CR TAFE continued to progress workforce development initiatives through targeted feasibility reviews and cross-campus collaboration to strengthen local training delivery and industry alignment. This included ongoing assessment of the viability of delivering construction apprenticeships locally at the Geraldton campus, particularly in cabinet making and painting, with active engagement of local stakeholders to confirm facility availability and explore sustainable delivery options. Concurrently, CR TAFE advanced the development of remote pilot training across campuses, with a scope application underway and recruitment planned for a Chief Pilot role. The Certificate III in Aviation (Remote Pilot) is being updated to align more closely with Remote Pilot Licence (RePL) requirements, supported by the development of college-wide policies and procedures to ensure full compliance with Civil Aviation Safety Authority (CASA) standards.
- Strong partnerships with industry, government and community stakeholders continued to underpin inclusive employment pathways and regional workforce outcomes. In collaboration with the Jobs and Skills Centre, CR TAFE hosted a recruitment evening with the Australian Signals Directorate to support the establishment of an Aboriginal traineeship program, with trainees to be employed at the Kojarena Communications Site and supported through training delivery via workplace assessment, alongside the provision of cultural and Aboriginal mentoring for existing staff. CR TAFE also remained an active member of the DTWD-funded *Working Together* initiative facilitated by Mid West Chamber of Commerce and Industry, focused on improving employment pathways for Aboriginal youth. Additional industry engagement included delivery of Dangerous Goods training for Leichhardt and ongoing discussions to meet further legislative training requirements, continued collaboration with the Gascoyne Development Commission on the regional Workforce Development Plan, and sustained engagement with Mid West Development Commission to support advanced manufacturing and construction training priorities.

## Achievement against Strategic Directions

- The focal point of CR TAFE's ongoing professional development (PD) program was an intensive two-day program conducted on the 30 June and the 1 July 2025. The theme of the 2025 PD Days was "Embrace and Elevate - Navigate and Succeed in Change". Day One focussed on the new National Standards for RTOs, Transition to SharePoint and the New Training Package Organising Framework. On Day Two non-lecturing staff joined the lecturing staff for PD activities focusing on Managing Change, Conflict and Difficult Conversations and Managing Resilience and Resourcefulness
- Earlier in 2025, CR TAFE also offered a Diversity, Equity, Inclusion & Belonging (DEIB) Workshop at each of the College's three main campuses, which covered topics such as developing a foundational understanding of DEIB principles and their relevance in the TAFE environment, learning about Australian, WA, and CR TAFE legislative frameworks and reflecting on unconscious bias and exploring actionable strategies to foster inclusion, belonging and address barriers.



Updated Remote Pilot training strengthens student pathways to licensing and employment

## Other Activities in 2025



### Regional excellence recognised at the WA Training Awards

CR TAFE demonstrated the strength of its regional delivery model and industry-aligned training at the 2025 WA Training Awards, with early childhood education and care students recognised for excellence and workforce contribution.

Elisa-Jane Thompson (Toodyay) was named WA Trainee of the Year, while Anelie Libalib (Kalgoorlie) received WA International Student of the Year. Both undertook early childhood education and care training through CR TAFE while employed in local childcare services, highlighting the effectiveness of accessible, employment-based training pathways that supported regional communities and critical workforce sectors.

CR TAFE recorded eight finalists across five award categories, reflecting consistent training quality, strong industry partnerships and positive student outcomes across the Midwest, Wheatbelt, Gascoyne and Goldfields regions.

Elisa-Jane represented Western Australia at the Australian Training Awards in December 2025.

### International student excellence recognised at the Council for International Students of Western Australia (CISWA) Awards

CR TAFE international student Louise Hill was named WA International VET Student of the Year at the 2025 CISWA Awards, recognising outstanding achievement and contribution by international students across Western Australia.

Enrolled in the Diploma of Environmental Monitoring and Technology, Louise demonstrated strong academic performance, leadership and a commitment to environmental sustainability. Her success reflected CR TAFE's focus on delivering high-quality, industry-relevant training that equipped students with practical skills aligned to workforce and environmental priorities.

The award, sponsored by DTWD, acknowledged vocational education students who excelled academically while actively contributing to their communities. Louise was recognised for her hands-on involvement in environmental projects and her ability to inspire peers through collaboration and leadership.

The CISWA Awards celebrated excellence across the international education sector and highlighted the valuable contribution international students made to Western Australia.

Louise's achievement underscored CR TAFE's commitment to supporting international students to succeed, contribute locally and build meaningful career pathways.

## Other Activities in 2025



Cassianne Kennedy  
Silver Medal, 2025 Nestlé Golden Hat Competition

### Kalgoorlie culinary student recognised on a state stage

CR TAFE celebrated a significant student achievement when Kalgoorlie-based culinary student Cassianne Kennedy was awarded a Silver Medal at the prestigious Nestlé Golden Hat Competition, hosted by North Metropolitan TAFE.

Representing the Kalgoorlie Campus, Cassianne competed against leading emerging chefs from across Western Australia in a high-pressure environment assessed by industry professionals. Her success highlighted the quality of CR TAFE's industry-aligned hospitality training and the value of hands-on learning supported by expert mentoring.

Under the guidance of Chef Lecturer Andrew Monks, Cassianne demonstrated strong technical skill, creativity and professionalism, delivering competition-standard dishes that reflected contemporary Australian cuisine and the use of native ingredients. Her performance also demonstrated resilience, competing while recovering from injury.

Managing Director Jo Payne said the achievement reflected CR TAFE's commitment to providing regional students with access to high-quality training and pathways to industry recognition.

Cassianne's success showcased how CR TAFE supported students to develop real skills and achieve excellence while training locally.

### Culinary students showcase skills at the Gascoyne Food Festival

CR TAFE Geraldton culinary students demonstrated the strength of industry-connected training by playing a key role in the opening events of the 2025 Gascoyne Food Festival.

Certificate III in Cookery and Certificate III in Patisserie students worked alongside internationally renowned chef Ben Ing and catering specialists Heyder & Shears to deliver the festival's signature Long Table Dining experience. Under the guidance of Chef Lecturers Mitch Mitchell and Emil Skrutvold, students prepared and presented high-quality dishes in dynamic, real-world environments, showcasing technical skill, professionalism and teamwork.

The program highlighted CR TAFE's strong industry partnerships and commitment to hands-on learning, with students contributing across all stages of service, from preparation to presentation. A standout feature included the production of spent-grain sourdough loaves in CR TAFE's commercial kitchens using locally supplied grain, reinforcing sustainable and regionally inspired practice.

The experience provided students with meaningful exposure to large-scale event delivery while supporting regional tourism and showcasing local produce.

## Other Activities in 2025



Cultural smoking ceremony honours Country, cleansing the space and promoting wellbeing

### NAIDOC Week celebrated across CR TAFE campuses

CR TAFE marked NAIDOC Week 2025 with coordinated celebrations across the Midwest, Gascoyne, Wheatbelt and Goldfields regions, bringing students, staff and local communities together to recognise and celebrate First Nations culture, leadership and connection.

Aligned with the national theme *The Next Generation: Strength, Vision and Legacy*, each campus delivered locally led programs shaped by Elders, artists, performers and community members. Activities included Welcome to Country ceremonies, traditional dance, bush tucker experiences, art displays and yarnning circles, creating opportunities for meaningful cultural engagement and reflection.

Campus-led delivery ensured celebrations reflected local priorities and voices, with strong student participation and a focus on youth engagement, education and shared understanding. The events reinforced the role of education in supporting reconciliation and future pathways.

NAIDOC Week remained a key expression of CR TAFE's commitment to reconciliation, cultural safety and genuine partnership, informing the organisation's Reconciliation Action Plan and strengthening inclusive learning environments across regional Western Australia.

### Building skills and strengthening connections in Tjuntjuntjara

CR TAFE strengthened workforce capability and community partnerships through the delivery of targeted safety and machinery training in the remote Tjuntjuntjara Community in October 2025.

Trainers George Laughton and Jess Kail delivered White Card and machinery training to community members, Paupiyala Tjarutja Aboriginal Corporation (PTAC) staff and shop staff, supporting skills development aligned to construction, resources and local operations. Seventeen participants successfully completed units including White Card, forklift, excavator and wheel loader operations, despite the logistical challenges associated with remote delivery.

The training combined essential workplace safety knowledge with hands-on practical skills, directly responding to local employment needs and reinforcing safe work practices valued by industry, particularly in the resources sector.

Strong community collaboration underpinned the program's success, with local coordination, equipment support and cultural guidance ensuring delivery was respectful, effective and responsive. The visit also generated interest in future training opportunities, including expanded machinery licensing and increased participation by women.

CR TAFE remained committed to delivering flexible, place-based training that supported community aspirations and strengthened regional workforce outcomes.

## Other Activities in 2025



L-R: Karen Watts and Mitch Brennan (CR TAFE), Denis Sucur, Will Frerk and David Strauch (Northern Star Mining Services)

### Industry partnership strengthens mining training in Kalgoorlie

CR TAFE enhanced its mining and heavy trades training capability with the donation of an industry-standard Sandvik LH517i underground loader to the Kalgoorlie Campus, supported by Northern Star Mining Services and Goldfields industry partners.

The addition of the underground loader strengthened practical, job-ready training at the Kalgoorlie Trade Training Centre, complementing the state-of-the-art heavy trades and engineering workshops opened in March 2024 as part of the State Government's \$250 million investment in TAFE infrastructure across Western Australia.

Access to current mining equipment enabled students to develop hands-on skills aligned to industry expectations, improving workforce readiness and employability across mining operations, trades and services roles. Integrating the loader into training

programs supported CR TAFE's commitment to delivering contemporary, industry-aligned education in regional WA.

CR TAFE acknowledged the contributions of Northern Star Mining Services and local partners, including Dynamic Maintenance Services, Worthy Engineering, Statewest Group, Hydramech and ATS, highlighting the value of strong industry collaboration in workforce development.

### Autonomous technology students gain industry insight through Mitsui site visit

CR TAFE's Certificate II in Autonomous Technology students strengthened their understanding of emerging technologies and industry pathways through a site visit to Mitsui E&P Australia's Dongara and Xyris Production Facilities in the Midwest.

As one of only two providers of the qualification in Western Australia, CR TAFE supported future-focused skills development aligned to industry needs. During the visit, students engaged with Mitsui E&P Australia representatives who shared insights into autonomous operations, integrated safety systems and career pathways within the resources sector.

The experience provided students with exposure to real-world applications of autonomous technology and reinforced the importance of safety, innovation and collaboration in modern operations.

The visit reflected CR TAFE's strong industry partnerships and commitment to delivering training that connected students with employers, emerging technologies and regional workforce opportunities.

## Aboriginal Training

In 2025, the college continued work on the 2023-2025 Innovate Reconciliation Action Plan (RAP). The Innovate RAP, monitored by the RAP Working Group which is made up of Aboriginal and non-Aboriginal staff members, met regularly to ensure the ongoing progress and achievement of the deliverables. At the end of the prescribed RAP period in May 2025, the RAP had completed 54% of the 95 deliverables, 40% were ongoing or underway and 6% had not begun or were on hold. In the latter half of 2025, work progressed on drafting the next Innovate RAP, ensuring appropriate consultation with stakeholders, staff and community representatives. The next Innovate RAP is due to be released in 2026 following a review by Reconciliation Australia.

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 2025:

- A total of 1,332 students enrolled at CR TAFE identified as Aboriginal and/or Torres Strait Islander, accounting for 11.5% of total College enrolments.
- CR TAFE Aboriginal branding was refreshed in 2025, with a new design procured to represent the Wheatbelt.
- The Aboriginal Coordinator in the Wheatbelt has prioritised strengthening relationships with local Aboriginal communities through consistent engagement with three key communities, participation in community events, and direct consultation with Elders across the regions. This community-led approach identified digital literacy as a critical need, directly informing the development and delivery of a targeted Digital Skill Set in Northam. The program supported Aboriginal learners to build foundational digital skills to enable further training and pathways back into employment, including participation by local mothers seeking to upskill.

## Aboriginal Training

- The Gaining Access to Training and Employment (GATE) program was successfully delivered as a pilot in Moora, responding to strong community feedback identifying a significant cohort of disengaged and at-risk youth who would benefit from early intervention and re-engagement with education and training. The pilot delivery strengthened local referral pathways and partnerships, creating additional avenues to attract and support future participants. Through this work, further collaboration opportunities were identified, including alignment with Ballardong Rangers training delivered at the Moora campus, with discussions underway to expand and strengthen this partnership to support culturally responsive employment and training pathways.
- Engagement with the newly appointed Coordinators of the Clontarf Academy and Deadly Sista Girlz programs led to the development of Priority Cohort Career Tasters aligned to student interests and aspirations. These included creative and vocational tasters such as Art and Sublimation, alongside Prepare, Provide and Produce using native ingredients, incorporating exploration of relevant roles and career pathways. Delivery within the Aboriginal Learning Centre created a culturally safe and supportive environment, contributing to strong student engagement and positive feedback. This success prompted discussions with Northam Senior High School to extend use of the Centre and expand experiential learning opportunities.
- 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 2025, refreshing the Terms of Reference and ensuring appropriate community representation across multiple regions.
- The partnership with Yamatji Southern Regional Council continued with the delivery of the Aboriginal Sea Ranger program.
- Aboriginal Ranger programs with Ballardong Aboriginal Corporation in the Wheatbelt continued in 2025.
- In addition, we started delivery to Yugunga-Nya Aboriginal Corporation in Meekatharra/Cue, Kultju Aboriginal Corporation and Goldfields Aboriginal Community Services in the Goldfields and Yued Aboriginal Corporation in the Wheatbelt in 2025.
- The 52875WA Certificate I in Gaining Access to Training and Employment (GATE) was delivered at the Moora campus for unemployed Aboriginal students, incorporating a community-focused project to create a cookbook. The program received strong community support, and one participant successfully transitioned into paid disability support work.
- Training with Laverton Training Centre continued in 2025 as did Ranger training in Wiluna.
- VETDSS delivery was increased for high school students in Coolgardie and Leonora High School.
- Training commenced with Paupiyala Tjarutja Aboriginal Corporation in the Tjuntjuntjara Remote Community focused on the delivery of Whita Card and machinery training. The program had six successful participants in 2025.

## Aboriginal Training

- A new program commenced with Waalitj Foundation, Wise Workforce Solutions, Tjiwarl Aboriginal Corporation and the Shire of Leonora to provide training to those seeking employment in Leonora and surrounding communities to gain the Infrastructure Ready Skill Set as well as the Skid Steer machinery ticket. All eight students successfully completed the Infrastructure Ready Skill Set, and most students successfully completed a range of machinery tickets.
- Engagement with Aboriginal businesses was facilitated through CR TAFE's application of the WA Government's Aboriginal Procurement Policy.
- To mark National Reconciliation Week, CR TAFE delivered coordinated activities across all regions, reflecting the 2025 theme *Bridging Now to Next*. This included campus-based breakfast and lunchtime sessions for staff, students and community members, alongside staff communications exploring reconciliation history and progress.
- Campus activities were delivered across all regions to commemorate NAIDOC Week, celebrating the 2025 theme *The Next Generation: Strength, Vision & Legacy* and acknowledging the role of young people in shaping the future.
- CR TAFE continues to support student wellbeing by providing healthy meal options via vouchers under the Aboriginal Healthy Tucker program, available across campuses.
- Through participation in the Solid Futures Aboriginal Traineeship program, CR TAFE hosted trainees in Geraldton and Kalgoorlie, where two Aboriginal and Torres Strait Islander participants were supported by staff mentors, whilst undertaking paid employment and completing nationally recognised training (Certificate III in Government).



Kalirra Tesling, 2024 Midwest Aboriginal & Torres Strait Islander Student of the Year Winner

## Disability Access and Inclusion Plan Outcomes

CR TAFE is strongly committed to supporting people with disability by ensuring they have opportunities to participate in training and courses that are current and relevant to industry. This commitment is demonstrated through a customer-focused approach that prioritises creating an environment which is accessible, inclusive, and responsive to the needs of both students and staff.

The Student Support Services team provides support to all students; however, this is complemented by the employment of Access and Equity staff who deliver targeted assistance to students with disability throughout their learning journey. This support is provided in person and on campus and extends to engagement with families, carers, and agency representatives to ensure a holistic approach.

Our college's commitment is embedded in policies, procedures, and corporate values that guide the organisation. Strategies designed to ensure accessibility to our products and services are implemented and regularly reviewed to maintain relevance and effectiveness. Support is not limited to academic matters; it also addresses external factors that may impact a student's ability to study. CR TAFE maintains flexibility and availability, qualities that students value in an ever-changing learning environment.

The college actively shares information with industry partners and stakeholders, encourages feedback, and communicates developments, trends, and opportunities that are current and relevant.

CR TAFE also collaborates regularly with colleagues from other TAFE colleges working in the disability space to exchange best practice, resources, and strategies for supporting students with disability.

We continue to serve as a central point of contact for students, families, carers, disability service agencies, disability employment providers, and community organisations, facilitating discussions about 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 continues to celebrate and participate in International Day of People with Disability (IDoPWD) focused events. In 2024-2025, CR TAFE also collaborated with the City of Greater Geraldton and participated in the community All Ability Day. CR TAFE celebrates IDoPWD earlier than the gazetted day to enable student and staff participation. This change has enabled greater participation and learning opportunities for a broader group of students.
- College staff attend community and industry meetings with various support agencies and organisations. This engagement provides support entities with current and relevant information and knowledge of what is available through CR TAFE for their clients with disability. Reciprocally, CR TAFE staff improve their knowledge of what agencies (such as - Disability Employment Service (DES) providers, Jobs & Skills Centre, Jobs Services) can provide to support mutual clients such as transition to employment or mental health referrals.

## Disability Access and Inclusion Plan Outcomes

### 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. The Geraldton campus recently changed the location of its Residential Coordinator as an acknowledgement of potential accessibility issues making it easier for students with disability to access this staff member.
- Use of Universal Design principles and consultation with people with disability, their agencies and carers, are followed when creating new spaces.
- 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.
- Understanding that some CR TAFE campuses are situated away from the main town CBD, we have identified that having hospitality facilities readily available on all main campuses assists students. 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. Implementing Blackboard Ally, and training staff on its use, has assisted the organisation to assess the accessibility of training resources and adapt accordingly.

- There are multiple avenues for disclosure of disability that are easy to access, including the enrolment form, CR TAFE website (meeting Web Content Accessibility Guidelines), student inductions and in discussions with lecturers, recorded on their client needs summary. Students are now registered into the Accessibility Learning Support system and receive a Learning Support Plan to help inform lecturers of a student with a declared disability and suggest support strategies to implement in the classroom.
- Information is available to clients in alternative formats upon request, including digital, audio, large print, e.g. Disability Access and Inclusion Plan and Annual Report are available on the website or hard copy.

### 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 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.
- College staff are provided disability training, included as part of CR TAFE's induction process. The college continues to support staff's professional development opportunities on a regular basis.
- The principles of choice, control, and autonomy continue to drive our interactions with students with disability.

## Disability Access and Inclusion Plan Outcomes

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

- Promotion of the availability of assistance being available for clients to provide feedback to CR TAFE is done through student inductions and in communication with Student Support Services team members. The Student Support 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 transparent, relevant and accessible. The feedback is viewed in a compassionate and flexible manner, including delivery of outcomes and CR TAFE staff receiving and managing complaints have a sound knowledge of social sensitivity principles.

### 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 services, disability support, student administration functions (Contact Centre and enrolments), 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. The college seeks the views of

community on disability and access issues and works collaboratively where possible in overcoming these barriers.

- CR TAFE ensures all public consultation processes are accessible for people with disability.

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

- CR TAFE provides targeted opportunities across the college that promote career development and training for employees with disability.
- The college has and continues to provide specific and relevant training and professional development for all staff and encourages people with disability to maintain their position and grow their skill set.
- 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 Central Regional 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

##### **Aboriginal & Torres Strait Islander Student of the Year**

**Kalirra Tesling**

Diploma of Beauty Therapy

*Sponsored by Rio Tinto*

##### **Apprentice of the Year**

**Jake Bignell**

Certificate III in Engineering Mechanical Trade (Fitting)

*Sponsored by Community Bank – Bendigo Bank Geraldton*

##### **Cultural Diversity Training Award**

**Abigael Idowu**

Certificate III in Individual Support

*Sponsored by the Foreshore Geraldton*

##### **Vocational Student of the Year**

**Emma Simmons**

Diploma of Early Childhood Education and Care

*Sponsored by Mid West Chamber of Commerce and Industry*

##### **Trainee of the Year**

**Lucy Osborn**

Certificate III in Business

*Sponsored by Humfrey Land Developments*

##### **International Student of the Year**

**Louise Hill**

Certificate IV in Environmental Monitoring and Technology

*Sponsored by Mitsui E&P Australia*



L-R: Abigael Idowu, 2024 Midwest Cultural Diversity Training Award Winner and Michele Edwards (CR TAFE)

# Awards and Recognitions

## Student Awards - CR TAFE Major Awards

### Wheatbelt Region

#### **Aboriginal & Torres Strait Islander Student of the Year**

**Amelia Bin Sali**

Certificate IV in Community Services

*Sponsored by Ballardong Aboriginal Corporation*

#### **Apprentice of the Year**

**Nicholas Snell**

Certificate III in Agricultural Mechanical Technology

*Sponsored by Lions International*

#### **Cultural Diversity Training Award**

**Melody Inkoom**

Certificate III in Early Childhood Education and Care

*Sponsored by Bendigo Bank Toodyay & Districts*

#### **Vocational Student of the Year**

**Sophie Griffin**

Diploma of Early Childhood Education and Care

*Sponsored by Darren West*

#### **Trainee of the Year**

**Elisa-Jane Thompson**

Certificate III in Early Childhood Education and Care

*Sponsored by the Shire of Northam*

#### **James Dawson Award**

**Christopher Damant**

Certificate IV in School Based Education Support

*Sponsored by Essential Personnel*

#### **International Student of the Year**

**Hong Ye**

Diploma of Nursing

*Sponsored by People with Disabilities WA*



L-R: Christopher Damant, 2024 James Dawson Award Winner and Teeny Lane Best Lives (formerly known as Essential Personnel)

# Awards and Recognitions

## Student Awards - CR TAFE Major Awards

### Goldfields Region

#### Aboriginal & Torres Strait Islander Student of the Year

**Jacquelyn McCoy**

Diploma of Counselling

*Sponsored by BHP*

#### Apprentice of the Year

**Zien Carruth**

Certificate III in Carpentry

*Sponsored by Northern Star Mining Services Pty Ltd*

#### Cultural Diversity Training Award

**Mary Ann Laureta**

Certificate IV in Mental Health & Diploma of

Counselling

*Sponsored by Lynas Rare Earths*

#### Vocational Student of the Year

**Linda Larbi**

Certificate IV in Community Services

*Sponsored by Evolution Mining*

#### Trainee of the Year

**Nicole Stone**

Certificate IV in Business

*Sponsored by Evolution Mining*

#### International Student of the Year

**Giselle Vergara**

Certificate III in Early Childhood Education and Care

*Sponsored by Natrad*



L-R: Zien Carruth, 2024 Goldfields Apprentice of the Year Winner and Jared Heidemann (Northern Star Mining Services)

# Awards and Recognitions

## Student Awards - CR TAFE Major Awards

### Gascoyne Region

#### Carnarvon

**Aboriginal & Torres Strait Islander Student of the Year**

**Karleah Pickett**

Certificate II in Hospitality

*Sponsored by Real Futures*

**Outstanding Achievement Award**

**Destiny Roni**

Certificate II in Hospitality

*Sponsored by Mitre 10*

**Vocational Student of the Year**

**Indy Radcliffe**

Certificate II in Rural Operations

*Sponsored by Shire of Carnarvon*

**Most Dedicated Student**

**Lauren Ryder**

Certificate II in Community Services

*Sponsored by Leichhardt*

#### Exmouth

**Best Overall Performance**

**Tania Timewell**

Certificate III in School Based Education Support

*Sponsored by Shire of Exmouth*

**Maritime Student of the Year**

**Sam Allia**

Certificate II in Maritime Operations

(Coxswain Grade 1 Near Coastal)

*Sponsored by Sea Harvest*

**Best Overall Performance (Secondary Student)**

**Rhys Devereux**

Certificate III in Screen & Media

*Sponsored by Exmouth IGA*

**Most Dedicated Student**

**Dylan Manks**

Certificate III in Engineering - Fabrication Trade

(Boilermaking/Welding)

*Sponsored by Ningaloo IGA*

### VETDSS Midwest and Gascoyne Awards

**Aboriginal Vocational Education and Training**

**Student of the Year**

**Chloe Munro**

Nagle Catholic College

**Certificate II Vocational Studies Student of the Year**

**Livinia Johnston**

Geraldton Senior High School

**Education Support Student of the Year**

**Amelia Colomb**

Dongara District High School

**Higher Vocational Studies Student of the Year**

**Jason Edwards**

Champion Bay Senior High School

**Trade Based Training Student of the Year**

**Joel McLean**

Champion Bay Senior High School

**VETDSS Lecturing Award**

**Jenni Hiscock**

Central Regional TAFE

**2025 VETDSS Employer of the Year**

**One Tree Granny Glasgow Children's Service**

# Awards and Recognitions

## 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

#### **Lisette Monsello**

Lecturer Hospitality & Commercial Cookery  
(Kalgoorlie)

### Rising Star Lecturer (Midwest/Gascoyne)

#### **Brenda Crudeli**

Lecturer Animal Care (Geraldton)

### Rising Star Lecturer (Goldfields)

#### **Janna Sekhon**

Lecturer Community Services (Kalgoorlie)

### Rising Star Lecturer (Wheatbelt)

#### **Jacqui McNamara**

Lecturer Education Support (Northam)

### Values Champion (Midwest/Gascoyne)

#### **Michele Edwards**

Portfolio Manager Health  
Education & Community (Geraldton)

### Values Champion (Wheatbelt)

#### **Sharon Gilshenen**

Human Resources Officer (Northam)

### Values Champion (Goldfields)

#### **Maria Del Rosario**

Coordinator Assets & Maintenance (Kalgoorlie)



Lisette Monsello  
2025 Lecturing Excellence Winner

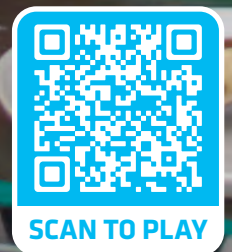
# Significant Issues Impacting the Agency



## Hospitality students experience industry in action

Students worked with premium Western Australian truffles, developing advanced culinary skills through this unique industry partnership.

Discover their journey and pathway into hospitality careers.



## Current and Emerging Issues and Trends

Planning, development and delivery of training will be guided by *Our Priorities for Government 2025-2029*. CR TAFE plays a vital role in ensuring a skilled workforce is available to businesses and organisations throughout the regions we service. In collaboration with the other TAFE colleges and the Department of Training and Workforce Development the collective resources and expertise of the WA training sector can be focussed on ensuring Western Australians have the skills required to fully participate in the workforce. In particular the college provides a range of training in the priority areas of health care and the construction sectors. Skilled nursing, health care and social assistance workers contribute significantly to ensuring the availability of health services in the regions, a major factor contributing to the livability of WA's regions. Boosting training in the construction trades is the platform needed to further develop the construction workforce to address housing shortages and provide homes for all Western Australians.

The college remains deeply connected to the industries and communities we serve and as industries evolve, community expectations shift, and new challenges emerge, the college continues to adapt its delivery models, programs and partnerships to ensure our training is relevant, accessible and impactful.

A forward-looking approach ensures the college is well positioned to respond to both current and emerging trends. Whether it's aligning programs with government priorities, supporting new and existing industries, or enhancing training pathways for learners across diverse communities, CR TAFE remains focused on delivering training and skills development that is practical, future-ready and grounded in the needs of the regions we proudly support.

### Supporting the regional health care workforce

CR TAFE will continue to deliver a range of training for health care workers including nursing, health services assistance, mental health, allied health, and the preparation for health and nursing programs. With high quality delivery facilities at the Geraldton, Northam and Kalgoorlie campuses and excellent relationships with hospitals, clinics and local medical practitioners, students can undertake training and complete almost all clinical placement requirements in their local community. Challenges moving forward will be to maintain delivery capacity as initiatives to increase the health care workforce take effect, and the ongoing challenge to ensure sufficient local placements for students so that they do not have to leave their communities to complete this vital aspect of their training. The college can address some capacity requirements locally and we work collaborative with the Department of Training and Workforce Development to identify longer term infrastructure requirements. We actively maintain close relationships with health services providers to ensure our students have access to placements and we continue to put a strong emphasis on the value of students doing their placement in their own community.

## Current and Emerging Issues and Trends

### Construction industry opportunities

The college will continue to work on ways to expand training opportunities in the construction sector. We are engaging with industry and consulting with other TAFE colleges to identify innovative ways to enhance apprentice training that are more flexible and accessible for regional employers and apprentices. The college currently offers a number of construction industry pathways including pre-apprenticeships and pre-apprenticeships for secondary students, and we will look to further develop these pathways as a pipeline to apprenticeships and employment. Capacity to train additional pre-apprentice groups is a challenge in several CR TAFE locations and the college is working with the Department of Training and Workforce Development on potential ways to increase this capacity.

### Emerging Clean and Renewable Energy Sector

The rapid expansion of the clean and renewable energy sector will drive strong demand for skilled workers, with implications for training delivery, equipment and infrastructure. Electrical and electrotechnology skills are the core skillset required by this workforce, placing pressure on CR TAFE's capacity to deliver apprentice and pre-apprenticeship programs. To meet this demand, the college has prioritised expanding and diversifying its electrical training facilities in its Strategic Infrastructure Plan. As the sector evolves, a broader range of specialised roles will also emerge. CR TAFE will need to recruit lecturers with clean energy expertise and develop new programs to support these workforce needs.

The establishment of the Clean Energy Skills National Centre of Excellence (CESNCE) in Western Australia, announced in mid-2024, will further strengthen the state's transition to clean energy. Operating across the

WA TAFE network, the CESNCE had a continued focus in 2025 on training in technologies such as solar, wind, hydrogen, batteries and grid integration. Ensuring the Centre emphasises innovation, practical skills, collaboration and inclusivity, while leveraging existing strengths across the network, will be essential. With many clean energy projects located in regional WA, the CESNCE will play a key role in building the skilled workforce required to support the state's clean energy ambitions and its goal of achieving net zero emissions by 2050.

### A learner centred approach to training

The updated Standards for RTOs came into effect nationally on 1 July 2025 and formally commenced in Western Australia on 1 January 2026. Although the standards were not yet in force in Western Australia during 2025, their national implementation required the college to undertake substantial preparatory work throughout the year to ensure full readiness for their commencement. These updated standards represent a significant step forward for Australia's VET sector, strengthening expectations around industry engagement, assessment quality and digital capability, while aiming to improve training outcomes and streamline compliance.

CR TAFE is well positioned for this transition, with strong existing practices in quality assurance and industry collaboration. The college will continue to refine its online learning frameworks and maintain a clear focus on learner centred delivery to ensure training remains relevant and responsive. In 2026 the college will work towards implementation of a new Learning Management System (LMS), scheduled to go live in January 2027. The new LMS offers opportunity to further develop innovative learner centred approaches that leverage advances in both digital capability and delivery methodology.

## Current and Emerging Issues and Trends

### National Skills Agreement

Throughout 2025, CR TAFE continued to advance agreed priorities of the National Skills Agreement in close collaboration with the Department of Training and Workforce Development and the broader WA TAFE network. An ongoing focus will be strengthening partnerships between TAFEs, universities and industry to support the development of TAFE Centres of Excellence, particularly in clean energy skills and the defence sector where Western Australia is leading national efforts.

CR TAFE maintained its commitment in 2025 to improving student outcomes by implementing strategies that support successful course completions, with particular attention to women and learners who face additional barriers.

The college will also continue its strong contribution to Closing the Gap initiatives. This includes working in genuine partnership with Aboriginal communities to design and deliver programs that address social and economic inequity and strengthen pathways for Aboriginal learners.



Apprentice Kasey Green at the  
Warradarge Wind Farm

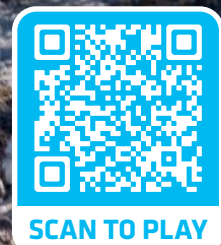
# Disclosures and Legal Compliance



## Hands-on conservation in the Abrolhos Islands

Sea Ranger students worked with conservation experts in the Abrolhos Islands to support real-world environmental restoration.

Discover their journey and impact protecting Western Australia's marine ecosystems.



## Ministerial Directives

Treasurer's Instruction 8(3.1) requires CR TAFE to disclose details of any written ministerial directions relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities and financing activities.

No 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 and Finance's *Costing and Pricing Government Services*.

### Capital Works

#### Capital Projects Incomplete (over \$1 million)

| Project details  | Expected Completion | Est. Cost to Complete ('000) | Est. Total Cost of Project ('000) | Significant Cost Variation Comment |
|--|---------------------|------------------------------|-----------------------------------|------------------------------------|
| <b>Department of Training and Workforce Development funded</b> |                     |                              |                                   |                                    |
| AC Replacement<br>D, E, F & H Blocks<br>(Kalgoorlie)           | 01/2026             | 1,819                        | 1,819                             | NA                                 |
| <b>Own source funded</b>                                       |                     |                              |                                   |                                    |
| 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 workforce across lecturing, administrative and support roles to deliver a broad range of Vocational and Educational Training programs. These programs support local industry, businesses and communities across a wide geographical area. The composition of the CRTAFE workforce is outlined below:

### FTE and Headcount - Quarter September 2025

| FTE | Average FTE | Head Count |
|-----|-------------|------------|
| 420 | 420         | 527        |

**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     | 2024  | 2025  |
|----------------------|-------|-------|
| Permanent Full Time  | 60.0% | 58%   |
| Permanent Part Time  | 16.7% | 18%   |
| Fixed Term Full Time | 9.3%  | 9.7%  |
| Fixed Term Part Time | 4.3%  | 3.5%  |
| Casual               | 8.9%  | 10.8% |

| Employee Work Location | FTE        | Head Count |
|------------------------|------------|------------|
| Gascoyne               | 12         | 16         |
| Goldfields             | 84         | 95         |
| Midwest                | 233        | 306        |
| Wheatbelt              | 91         | 110        |
| <b>Total</b>           | <b>420</b> | <b>527</b> |

| Diversity Group Equity Index                                  | CR TAFE | WA Public Sector |
|---|---------|------------------|
| Women in management   | 94.2    | 80.2             |
| Aboriginal Australians  | 51.5    | 52.2             |
| People from culturally and linguistically diverse backgrounds | 130.8   | 83.6             |
| People with disability  | 56.1    | 93               |

**Note:** The information above is based on the September Quarter 2025, Minimum Obligatory Reporting Requirements.

## Employment and Industrial Relations

### Diversity Equity Index - People with Disability

CR TAFE's Diversity Group Equity Index for employees identifying as persons with disability was 56.1 compared with the WA Public Sector benchmark of 93, representing an area for improvement. This result is influenced by regional workforce demographics and voluntary disclosure rates. As this measure relies on staff' voluntary disclosure, reported figures may not fully reflect the diversity of the workforce.

The College is strengthening inclusive recruitment practices, promoting awareness of workplace adjustment supports, encouraging voluntary disclosure, and reviewing recruitment channels to improve candidate diversity. Progress will be monitored through quarterly workforce reporting.

### Industrial Relations

CR TAFE maintained positive and constructive industrial relations throughout the reporting period, consistent with the *WA TAFE Lecturers' General Agreement 2023* and the *Public Sector CSA Agreement 2024*.

The Staff Joint Consultative Committee (JCC) continued to operate as an effective forum for consultation, providing employees and management with opportunities to discuss workplace matters and issues of mutual interest. The JCC supported open communication and meaningful engagement on matters impacting staff and the organisation.

During 2025, three disciplinary matters were recorded (one carried over from the previous reporting period, and two new matters initiated during the year). All matters were appropriately managed in accordance with the *Public Sector Management Act 1994* and relevant industrial agreements) and have now been finalised.

Each matter was reviewed through the College's established governance processes to ensure appropriate handling and oversight. Based on the information available, no broader organisational risks were identified. All matters were finalised in accordance with relevant policies and governance requirements. No significant industrial disputes or issues were recorded during the twelve-month reporting period.

### Agreements and Salary

The attraction and retention of qualified lecturers continued to be supported for a third consecutive year through the Western Australian Government's Temporary Regional Incentive Scheme. This initiative provided staged payments totalling \$10,000 to both new and existing lecturers based in Kalgoorlie, strengthening CR TAFE's ability to maintain a skilled workforce in a regional setting.

In addition to this incentive, staff employed at CR TAFE benefit from a range of allowances and supports specific to regional Western Australia. These include subsidised housing, district allowance, country incentive allowance, travel subsidies, and relocation assistance, which collectively enhance the competitiveness of CR TAFE's employment offerings and support workforce sustainability.

# Governance Disclosures

## Board and Committee Remuneration

The individual and aggregate cost of remunerating Governing Council members for attendance at Governing Council meetings at CR TAFE in 2025 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        | Christine Rafanelli  | 6                                       | 5        | 0  | 1        | 2   | 1        | Annual               | 12 months            | \$30,506                     |
| Managing Director  | Joanne Payne*        | 6                                       | 5        | 6  | 5        | 2   | 1        | Not eligible         | 12 months            | -                            |
| Deputy Chairperson | Marcelle Watson      | 6                                       | 5        | 6  | 4        | 2   | 0        | Annual               | 12 months            | \$6,052                      |
| Member             | Yvonne Messina       | 6                                       | 5        | 6  | 1        | 2   | 0        | Per meeting          | 12 months            | \$3,767                      |
| Member             | Anthony Evans        | 6                                       | 6        | 6  | 6        | 0   | 0        | Per meeting          | 12 months            | \$7,655                      |
| Member             | Rebecca Davidson*^   | 3                                       | 3        | 3  | 2        | 2   | 0        | Not eligible         | 12 months            | -                            |
| Member             | Jeffrey Gunningham^  | 3                                       | 2        | 3  | 1        | 2   | 1        | Per meeting          | 12 months            | \$1,747                      |
| Member             | Jocelyn Carmichael   | 6                                       | 5        | 0  | 0        | 0   | 0        | Per Meeting          | 12 months            | \$2,740                      |
| Member             | Shaneane Weldon      | 6                                       | 5        | 0  | 0        | 2   | 1        | Per Meeting          | 12 months            | \$2,740                      |
| Member             | Julie Flockart       | 6                                       | 5        | 6  | 4        | 0   | 0        | Per Meeting          | 12 months            | \$6,412                      |
| Member             | Kylie McLerie        | 6                                       | 6        | 6  | 0        | 0   | 0        | Per Meeting          | 12 Months            | \$3,764                      |
| Member             | Paige McNeil#        | 3                                       | 3        | 3  | 3        | 0   | 0        | Per Meeting          | 6 Months             | \$3,503                      |
| Member             | Sarah James-Wallace# | 3                                       | 3        | 3  | 0        | 0   | 0        | Per Meeting          | 6 Months             | \$2,018                      |
| <b>Total</b>       |                      |   |          |  |          |   |          |                      |                      | <b>\$70,904</b>              |

\*Not eligible as Government Employee

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

^membership ceased on 30 June 2025

#membership commenced on 1 July 2025

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## Governance Disclosures

### Public Liability Insurance

CR TAFE has paid \$17,268.06 (incl GST) for the period 1 January to 31 December 2025 for Directors' and Officers' Liability Insurance to indemnify any Director (as defined in Part 3 of the Statutory Corporations (*Liability of Directors Act, 1996*) against a liability incurred under Sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act, 1996*.

### 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 2025.

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## Other Legal Requirements

### Act of Grace Payments

There were no act of grace payments made during 2025.

## Other Legal Requirements

### 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 2025.

| Details of Transaction  |            |
|---|------------|
| <b>(iv) personal expenditure under Treasurer's Instruction 5 'Credit Cards':</b>                                  |            |
| a) Number of instances the WA Gov Purchasing Card has been used for a personal purpose                            | 16         |
| b) Aggregate amount of personal use expenditure for the reporting period  | \$1,037.75 |
| c) Aggregate amount of personal use expenditure settled by the due date   | \$689.71   |
| d) Aggregate amount of personal use expenditure settled after the period required by paragraph (c)                | \$348.04   |
| 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          |

During the reporting period, 16 instances of personal expenditure totalling \$1,037.75 were identified, with \$348.04 settled outside the timeframe specified under Treasurer's Instruction 321. All amounts were fully reimbursed, and no balances remained outstanding at year end. Each instance was reviewed and confirmed to be minor and administrative in nature, with no systemic misuse identified and controls operating as intended. Staff were reminded of compliance requirements; no disciplinary action was required and purchasing card transactions continue to be monitored through monthly review processes.

## Other Legal Requirements

### Advertising Expenditure

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

1. Total expenditure for 2025 was \$169,443.00.
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    | ARM Marketing             | 995.00            |
|                      | Dowerin Events Management | 3,063.64          |
|                      | Facebook                  | 27,661.07         |
|                      | Google                    | 13,352.80         |
|                      | Green Man Media           | 5,890.91          |
|                      | Initiative Media          | 16,933.17         |
|                      | Joblink                   | 3,666.67          |
|                      | Kalgoorlie-Boulder CCI    | 1,481.83          |
|                      | Kick Solutions            | 493.00            |
|                      | LinkedIn                  | 19,313.45         |
|                      | Messages On Hold          | 702.03            |
|                      | Non Stop Adz              | 1,050.00          |
|                      | Northam CCI               | 3,695.00          |
|                      | Q Media                   | 4,871.43          |
|                      | Rural Press               | 900.00            |
|                      | Seek                      | 29,575.74         |
|                      | Spotify                   | 3,920.72          |
|                      | Tasman Media              | 6,375.00          |
|                      | Tradiejobs                | 134.55            |
|                      | WA Newspapers             | 25,366.99         |
| <b>Total</b>         |                           | <b>169,443.00</b> |

## Other Legal Requirements

### 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                         | 3               |
| CR TAFE Code of Conduct                              | 3               |

## Other Legal Requirements

### 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, CentralEARN. 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 CentralNET.

### 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 2025. 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 provided to staff via Microsoft Teams, as well as through individual one on one sessions. These initiatives have collectively contributed to improved record registration, enhanced information sharing, and more consistent and accurate use of the records management system.

An upgrade to Content Manager was implemented to ensure compliance with the latest version. This upgrade includes functionality that supports integration with SharePoint, and the integration process is currently underway.

## Other Legal Requirements

### Workforce Inclusiveness Statement

Our college is committed to a diverse, inclusive and respectful workplace across our geographically dispersed and culturally diverse campuses. Research shows agencies that value diversity and inclusion achieve greater staff satisfaction, stronger collaboration, better customer service outcomes, and improved decision making and performance. The workforce is more connected, motivated and productive when they feel safe, valued and supported.

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. These insights highlighted the importance of continued investment in activities that strengthen trust, safety, and wellbeing across all campuses.

Having analysed the results and insights provided, we have taken priority actions to enhance diversity and inclusion. These include investing in collaboration activities across our metropolitan and regional campuses to strengthen connections between teams and promote inclusive practices, facilitating Diversity, Equity, Inclusion, and Belonging (DEIB) workshops across our main campuses, delivering additional training focused on ethics, values, and integrity, 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 further actions to strengthen inclusion, safety and wellbeing in the year ahead. These include reviewing the probation, recruitment, and induction processes to ensure new employees know of available support mechanisms when they commence such as the Employee Assistance Program (EAP), disability supports, integrity and ethics reporting options and wellbeing resources. These actions will help create a safer, more inclusive and supportive 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.

## Government Policy Requirements

### Workplace Health and Safety Management

- 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 ten active workers' compensation claims for the 2025 calendar year for lost time injuries and medically treated injuries.

| Claim Year              | 2023 | 2024 | 2025 |
|-------------------------|------|------|------|
| Number of Active Claims | 7    | 3    | 10   |

# Government Policy Requirements

## Workplace Health and Safety Management

### 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  | 2023 Actual | 2024 Actual | Results against Target |  |   |
|--|-------------|-------------|------------------------|--|---|
|  |             |             | 2025 Actual            | Target   | Comment on results  |
| Number of fatalities   | 0           | 0           | 0                      | Zero (0)   | Target achieved   |
| Incidence of work-related injury or illness                        | -           | -           | 25.25                  | Reduce by 2% per year and 15% by 2033 compared with 2023   | First year reporting on this indicator  |
| Incidence rate of serious claims with one or more weeks' lost time | -           | -           | 12.62                  | Reduce by 2.5% per year and 20% by 2033 compared with 2023 | First year reporting on this indicator  |
| % of injured workers returned to work within: 13 weeks             | 75%         | 0%          | 0%                     | No target  | Performance for 2025 is not reflective of return-to-work effectiveness, due to a number of claims being finalised early in the claim lifecycle and therefore not progressing through a full return-to-work pathway. |
| % of injured workers returned to work within: 26 weeks             | 25%         | 0%          | 20%                    | Greater than or equal to 70%                               |   |

## Government Policy Requirements

### Workplace Health and Safety Management

| Indicator  | 2023 Actual | 2024 Actual | Results against Target |   |  |
|--|-------------|-------------|------------------------|---|--|
|  |             |             | 2025 Actual            | Target  | Comment on results   |
| Managers and supervisors trained in:                             |             |             |                        |   |  |
| 1. work health and safety as relevant to the PCBU's risk profile | 92%         | 85.9%       | 64%                    | Greater than or equal to 80% of cohort trained within last two (2) years  | Following 2025 reporting changes, training completion is reported separately for injury management and other WHS training. |
| 1. injury management   |             |             | 61%                    | Greater than or equal to 80% of cohort trained within last five (5) years |  |

**Source:** Skytrust Integrated WHS Management System, CentralLEARN Learning Management System.

2025 annual reporting requirements have been updated to provide alignment with the [Australian Work Health and Safety Strategy 2023-2033](#) and include a broader range of injuries and diseases; some values may differ from prior years and are not directly comparable.

### 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.

# Government Policy Requirements

## 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

- **Celebration of CaLD achievement and visibility**  
CR TAFE actively celebrates the achievements and contributions of Culturally and Linguistically Diverse (CaLD) students by promoting student success stories each term across internal and external websites, social media platforms, and staff communications. These stories are strategically amplified during key cultural events such as Harmony Week to strengthen visibility, recognition, and community connection.
- **Formal recognition of cultural diversity through awards**  
In 2025, CR TAFE continued to formally recognise multicultural excellence by presenting two annual awards at Graduation and Awards Nights: International Student of the Year and the Cultural Diversity Training Award. These awards acknowledge both student achievement and staff contribution to fostering inclusive and culturally safe learning environments.
- **Strengthened language support and accessibility**  
A register of staff Translator Ambassadors was finalised and published on CentraNET, improving staff awareness and access to language support across campuses. This initiative supports effective communication, inclusion, and culturally safe engagement for students, staff, and community members.
- **Expansion of mentoring capability and professional development focus**  
Expressions of Interest for Mentors progressed in 2025, strengthening CR TAFE's capacity to provide culturally responsive support to students and staff. Mentoring is now planned as a regular inclusion within the college's annual professional development program, embedding support for inclusion and belonging into workforce capability building.

# Government Policy Requirements

## WA Multicultural Policy Framework

- **Organisation-wide Diversity, Equity, Inclusion and Belonging training**

All lecturing staff participated in Diversity, Equity, Inclusion and Belonging training in early 2025, strengthening shared understanding of inclusive practice and cultural safety. This training supports consistent application of inclusive principles across teaching, student engagement, and campus life.

- **Active celebration of multicultural events and community engagement**

CR TAFE continued to promote and celebrate cultural diversity across all campuses in 2025 through participation in Harmony Week and other multicultural events. Highlights were shared across internal, external, and social media channels to reinforce inclusive messaging and community engagement.

- **Strengthened regional community partnerships**

Marketing, as part of the Student Support Services team, coordinated CR TAFE's involvement in Geraldton's Festival of Lights and actively built relationships with community groups in Kalgoorlie and Northam. These actions support the college's commitment to celebrating up to four multicultural events annually and fostering culturally safe, inclusive communities across regions.

needs and enable the delivery of wrap-around services for migrants. Job and Skills Centre (JSC) staff and Industry Engagement Managers work collaboratively to facilitate forums and events that encourage migrant participation, reinforcing trust, accessibility, and culturally responsive service delivery.

- **Positive international student experience and improved satisfaction**

In 2025, TAFE International Western Australia (TIWA) conducted its annual student survey, with results indicating that most international students reported a positive learning experience and an overall increase in student satisfaction compared to previous periods. These results provide evidence that culturally responsive teaching, support services, and engagement approaches are having a positive impact on student experience.

- **Accessible interpreter support and multilingual assistance**

CR TAFE maintains and publishes a list of available staff interpreters on CentraNET, along with information about external language services that migrants may access if required. While local language services are not yet published on the external website, internal access to this information is maintained. CR TAFE continues to strengthen relationships with multicultural and migrant associations, who regularly provide interpreter services when required, ensuring communication needs can be met in culturally appropriate ways.

## Policy priority 2—Culturally responsive policies, programs and services

- **Strengthened partnerships with migrant and multicultural organisations**

CR TAFE has established and maintained strong, trust-based relationships with migrant groups and multicultural organisations. These partnerships support collaboration on training

## Government Policy Requirements

### WA Multicultural Policy Framework

- Representative workforce and inclusive leadership**  
 Workforce diversity remains a key strength, with 23.62% of staff identifying as being from a migrant background and 37.5% of executive members coming from CaLD backgrounds. This diversity supports balanced, inclusive, and culturally informed decision-making and fosters a workplace culture where different perspectives are valued and respected.
- Demonstrated participation and service delivery outcomes**  
 In 2025, 622 CaLD students were enrolled, with 35.7% successfully graduating and receiving a total of 222 awards. Individual services were provided to CaLD clients through the JSC, with further growth anticipated following new engagement with a Vietnamese migrant community group seeking English learning and employment support.
- Inclusive recruitment and employment practices**  
 The College maintains clear recruitment and selection guidelines that position CR TAFE as an employer of choice committed to building an inclusive culture. All job advertisements reinforce CR TAFE's commitment as an equal opportunity employer and actively encourage applications from people from culturally diverse backgrounds, supporting workforce diversity and culturally responsive organisational practice.
- Inclusive recruitment and recognition of overseas qualifications**  
 All job advertisements include a clear commitment to equal opportunity for CaLD applicants and now incorporate information about the Overseas Qualifications Unit (OQU). This ensures applicants with overseas qualifications are informed of formal recognition pathways, supporting fair access to employment opportunities.
- Promotion of overseas qualification pathways for students and jobseekers**  
 Information on the Overseas Qualifications Unit is embedded in staff and student induction checklists, with direct website links provided. The Job and Skills Centre reinforces this information when supporting CaLD clients, enabling informed participation in employment and training pathways.
- Targeted mentoring and support to enable economic participation**  
 Mentoring programs continue across priority training areas, including automotive, construction, early childhood education, engineering, and regional delivery in Carnarvon, supporting CaLD students and other learners with diverse needs. These initiatives strengthen retention, skills development, and workforce participation outcomes.

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

- Representative leadership and workforce participation**  
 CR TAFE demonstrates strong multicultural participation through workforce and leadership representation, with 23.62% of staff identifying as

# Financial Statements



PLAY  
VIDEO

## Future environmental scientists in action

Year 9 students from Dongara District High School joined Environmental Science lecturer Phuping Sucharitakul at Devlin Pool on the Greenough River for a hands-on experience.

Discover how CR TAFE's Career Taster Program is inspiring students across the Midwest, Wheatbelt and Goldfields to explore future pathways in environmental science.



SCAN TO PLAY



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2025 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 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the TAFE for the year ended 31 December 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

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

### Emphasis of Matter – Restatement of comparative balances

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

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

The Governing Council is responsible for:

- keeping proper accounts

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

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

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

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

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

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

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

## Report on the audit of controls

### Opinion

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

In my opinion, in all material respects, the controls exercised by the TAFE are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 31 December 2025, and the controls were implemented as designed as at 31 December 2025.

## The Governing Council's responsibilities

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

## Auditor General's responsibilities

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

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

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

## Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the TAFE for the year ended 31 December 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the TAFE for

the year ended 31 December 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2025.

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

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

In preparing the key performance indicators, the Governing Council is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

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

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 – Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the

Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Other information

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2025, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the TAFE for the year ended 31 December 2025 included in the annual report on the TAFE's website. The TAFE's management is responsible for the integrity of the TAFE's website. This audit does not provide assurance on the integrity of the TAFE's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
12 March 2026



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# Certification of Financial Statements

## For the reporting period ended 31 December 2025

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 2025 and the financial position as at 31 December 2025.

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



Christine Rafanelli  
Governing Council Chair  
Central Regional TAFE  
10 March 2026



Ema Fifita  
Acting Managing Director  
(Member of Governing Council)  
Central Regional TAFE  
10 March 2026



Nova Maver  
Acting Chief  
Financial Officer  
Central Regional TAFE  
10 March 2026

**Central Regional TAFE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

|  |              | 2025               | 2024               |
|--|--------------|--------------------|--------------------|
|  |              |                    | Restated *         |
|  | Notes        | \$                 | \$                 |
| <b>COST OF SERVICES</b>                                      |              |                    |                    |
| <b>Expenses</b>  |              |                    |                    |
| Employee benefits expenses                                   | 2.1          | 60,275,761         | 54,183,382         |
| Supplies and services  | 2.3          | 18,001,250         | 18,635,788         |
| Grants and subsidies   | 2.2          | 6,118              | 131                |
| Finance Cost   | 6.4          | 189,982            | 158,975            |
| Other expenses   | 2.3          | 7,239,065          | 6,530,043          |
| Cost of sales  | 3.3          | 512,893            | 529,112            |
| Loss on disposal of non-current assets                       | 3.7          | -                  | 120                |
| Loss on disposal of lease arrangements                       | 3.7          | -                  | 21,126             |
| Depreciation and amortisation expense                        | 4.1.1, 4.2.1 | 7,046,396          | 5,930,583          |
| <b>Total cost of services</b>                                |              | <b>93,271,465</b>  | <b>85,989,261</b>  |
| <b>Income</b>  |              |                    |                    |
| Fee for service  | 3.2          | 1,092,779          | 861,379            |
| Student fees and charges                                     | 3.2          | 3,133,655          | 3,033,964          |
| Ancillary trading  | 3.2          | 347,134            | 255,902            |
| Sales  | 3.3          | 791,122            | 804,251            |
| Interest revenue   | 3.5          | 978,085            | 716,307            |
| Other revenue  | 3.6          | 1,411,812          | 932,199            |
| <b>Total revenue</b>   |              | <b>7,754,587</b>   | <b>6,604,002</b>   |
| <i>Gains</i>   |              |                    |                    |
| Gain on disposal of non-current assets                       | 3.7          | 7,298              | -                  |
| Gain arising from changes in fair value - land               | 3.7          | 750,300            | 448,200            |
| Gain on disposal of lease arrangements                       | 3.7          | 16,909             | -                  |
| <b>Total gains</b>   |              | <b>774,507</b>     | <b>448,200</b>     |
| <b>Total income other than income from State Government</b>  |              | <b>8,529,094</b>   | <b>7,052,202</b>   |
| <b>NET COST OF SERVICES</b>                                  |              | <b>84,742,371</b>  | <b>78,937,059</b>  |
| <b>Income from State Government</b>                          |              |                    |                    |
| Grants and subsidies   | 3.1          | 71,225,095         | 72,686,537         |
| Resource Received  | 3.1          | 3,180,643          | 2,863,473          |
| Income from other public sector entities                     | 3.1          | 1,132,436          | 1,039,666          |
| <b>Total income from State Government</b>                    |              | <b>75,538,174</b>  | <b>76,589,677</b>  |
| <b>SURPLUS/ (DEFICIT) FOR THE PERIOD</b>                     |              | <b>(9,204,197)</b> | <b>(2,347,383)</b> |
| <b>OTHER COMPREHENSIVE INCOME</b>                            |              |                    |                    |
| <b>Items not reclassified subsequently to profit or loss</b> |              |                    |                    |
| Changes in asset revaluation surplus                         | 4.1 / 8.2    | 6,119,555          | 30,549,048         |
| <b>Total other comprehensive income</b>                      |              | <b>6,119,555</b>   | <b>30,549,048</b>  |
| <b>TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE PERIOD</b>  |              | <b>(3,084,642)</b> | <b>28,201,665</b>  |

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

\* Refer to Note 8.2 - Correction of prior period errors for additional information on prior period restatement.

**Central Regional TAFE  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2025**

|                                      |       | 2025               | 2024<br>Restated*  |
|--------------------------------------|-------|--------------------|--------------------|
|                                      | Notes | \$                 | \$                 |
| <b>ASSETS</b>                        |       |                    |                    |
| <b>Current Assets</b>                |       |                    |                    |
| Cash and cash equivalents            | 6.1   | 6,782,513          | 10,050,809         |
| Restricted cash and cash equivalents | 6.1   | 5,319,244          | 3,572,257          |
| Receivables                          | 5.1   | 1,790,452          | 1,565,141          |
| Inventories                          | 3.3   | 11,173             | 27,365             |
| Other current assets                 | 5.2   | 959,446            | 929,474            |
| <b>Total Current Assets</b>          |       | <b>14,862,828</b>  | <b>16,145,045</b>  |
| <b>Non-Current Assets</b>            |       |                    |                    |
| Property, plant and equipment        | 4.1   | 175,040,422        | 170,898,756        |
| Right-of-use assets                  | 4.2   | 3,416,160          | 3,380,622          |
| <b>Total Non-Current Assets</b>      |       | <b>178,456,582</b> | <b>174,279,378</b> |
| <b>TOTAL ASSETS</b>                  |       | <b>193,319,410</b> | <b>190,424,423</b> |
| <b>LIABILITIES</b>                   |       |                    |                    |
| <b>Current Liabilities</b>           |       |                    |                    |
| Payables                             | 5.3   | 2,101,463          | 3,398,467          |
| Lease liabilities                    | 6.2   | 413,332            | 729,878            |
| Employee related provisions          | 2.1   | 6,984,967          | 5,854,469          |
| Other current liabilities            | 5.4   | 5,781,866          | 2,125,368          |
| <b>Total Current Liabilities</b>     |       | <b>15,281,628</b>  | <b>12,108,182</b>  |
| <b>Non-Current Liabilities</b>       |       |                    |                    |
| Lease liabilities                    | 6.2   | 3,414,743          | 2,945,839          |
| Employee related provisions          | 2.1   | 4,755,300          | 4,369,808          |
| <b>Total Non-Current Liabilities</b> |       | <b>8,170,043</b>   | <b>7,315,647</b>   |
| <b>TOTAL LIABILITIES</b>             |       | <b>23,451,671</b>  | <b>19,423,829</b>  |
| <b>NET ASSETS</b>                    |       | <b>169,867,739</b> | <b>171,000,594</b> |
| <b>EQUITY</b>                        |       |                    |                    |
| Contributed equity                   |       | 164,708,866        | 162,757,079        |
| Reserves                             |       | 54,773,015         | 48,653,460         |
| Accumulated surplus / (deficit)      |       | (49,614,142)       | (40,409,945)       |
| <b>TOTAL EQUITY</b>                  |       | <b>169,867,739</b> | <b>171,000,594</b> |

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

\*Refer to Note 8.2 - Correction of prior period errors for additional information on prior period restatement.

**Central Regional TAFE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

|   | 2025                | 2024                |
|---|---------------------|---------------------|
| Notes   | \$                  | \$                  |
| <b>CASH FLOWS FROM STATE GOVERNMENT</b>                                 |                     |                     |
| Grants and subsidies - Department of Training and Workforce Development | 74,599,817          | 71,533,225          |
| Funds from other public sector entities                                 | 1,132,436           | 1,039,666           |
| <b>Total Net cash provided by State Government</b>                      | <b>75,732,253</b>   | <b>72,572,891</b>   |
| Utilised as follows:  |                     |                     |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                             |                     |                     |
| <b>Payments</b>   |                     |                     |
| Employee benefits expenses  | (60,596,337)        | (51,900,941)        |
| Supplies and services   | (14,735,803)        | (15,849,823)        |
| Finance cost  | (189,982)           | (158,975)           |
| Grants and subsidies  | (6,118)             | (131)               |
| GST payments on purchases   | (1,931,028)         | (2,021,606)         |
| Other payments  | (7,152,993)         | (6,952,912)         |
| <b>Receipts</b>   |                     |                     |
| Fee for service   | 1,165,514           | 877,728             |
| Student fees and charges  | 3,309,281           | 3,095,218           |
| Ancillary trading   | 347,134             | 255,902             |
| Interest received   | 948,785             | 712,170             |
| GST receipts on sales   | 362,679             | 307,711             |
| GST receipts from taxation authority                                    | 1,578,645           | 1,727,701           |
| Other receipts  | 1,514,548           | 1,621,308           |
| <b>Net cash used in operating activities</b>                            | <b>(75,385,675)</b> | <b>(68,286,651)</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                             |                     |                     |
| <b>Payments</b>   |                     |                     |
| Purchase of non-current physical assets                                 | (1,185,802)         | (1,546,515)         |
| <b>Receipts</b>   |                     |                     |
| Proceeds from sale of non-current physical assets                       | 9,091               | -                   |
| <b>Net cash used in investing activities</b>                            | <b>(1,176,711)</b>  | <b>(1,546,515)</b>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                             |                     |                     |
| <b>Payments</b>   |                     |                     |
| Principal elements of lease payments                                    | (691,176)           | (665,722)           |
| <b>Net cash used in financing activities</b>                            | <b>(691,176)</b>    | <b>(665,722)</b>    |
| Net increase / (decrease) in cash and cash equivalents                  | (1,521,309)         | 2,074,004           |
| Cash and cash equivalents at the beginning of period                    | 13,623,066          | <b>11,549,061</b>   |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>                   | <b>12,101,757</b>   | <b>13,623,066</b>   |
| 6.1   |                     |                     |

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

| Central Regional TAFE<br>STATEMENT OF CHANGES IN EQUITY<br>FOR THE YEAR ENDED 31 DECEMBER 2025 |       | Contributed<br>Equity | Reserves          | Accumulated<br>Surplus /<br>(Deficit) | Total Equity       |
|--|-------|-----------------------|-------------------|---------------------------------------|--------------------|
|  | Notes | \$                    | \$                |                                       | \$                 |
| <b>Balance at 1 January 2024</b>   |       | 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          |
| <b>Total comprehensive income for the period</b>   |       | -                     | 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          |
| <b>Total</b>   |       | 1,573,832             | -                 | -                                     | 1,573,832          |
| <b>Balance at 31 December 2024, as reported</b>  |       | <b>162,757,079</b>    | <b>27,832,972</b> | <b>(40,409,945)</b>                   | <b>150,180,106</b> |
| Correction of prior period errors  | 8.2   | -                     | 20,820,488        | -                                     | 20,820,488         |
| <b>Balance at 31 December 2024, as restated</b>  |       | <b>162,757,079</b>    | <b>48,653,460</b> | <b>(40,409,945)</b>                   | <b>171,000,594</b> |
| <b>Balance at 1 January 2025</b>   |       | 162,757,079           | 48,653,460        | (40,409,945)                          | 171,000,594        |
| Surplus/(deficit)  |       | -                     | -                 | (9,204,197)                           | (9,204,197)        |
| Other comprehensive income   |       | -                     | 6,119,555         | -                                     | 6,119,555          |
| <b>Total comprehensive income for the period</b>   |       | -                     | 6,119,555         | (9,204,197)                           | (3,084,642)        |
| Transactions with owners in their capacity as owners:  |       |                       |                   |                                       |                    |
| Other contributions by owners  |       | 1,951,787             | -                 | -                                     | 1,951,787          |
| <b>Total</b>   |       | 1,951,787             | -                 | -                                     | 1,951,787          |
| <b>Balance at 31 December 2025</b>   |       | <b>164,708,866</b>    | <b>54,773,015</b> | <b>(49,614,142)</b>                   | <b>169,867,739</b> |

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

# Notes to the Financial Statements

## For the Year Ended 31 December 2025

### 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 10 March 2026.

#### **Statement of compliance**

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

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

#### **Basis of preparation**

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. 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, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

**Comparative information**

Except when an Australian Accounting Standard 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;
- 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:

|                             | <b>Notes</b> |
|-----------------------------|--------------|
| 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**

|  | <b>2025</b>       | <b>2024</b>       |
|--|-------------------|-------------------|
| Employee benefits  | 54,105,150        | 48,932,257        |
| Termination benefits   | 183,200           | -                 |
| Superannuation - defined contribution plans                                    | 5,987,411         | 5,251,126         |
| <b>Employee benefits expenses</b>  | <b>60,275,761</b> | <b>54,183,382</b> |
| Add: AASB 16 Non-monetary benefits (not included in employee benefits expense) |                   |                   |
| Provision of housing benefits  | 496,563           | 447,023           |
| Less: Employee contributions - right-of-use lease arrangement                  | (210,941)         | (216,229)         |
| Less: Employee contributions - other, periodic leases                          | (148,783)         | (80,578)          |
| <b>Total employee benefits provided</b>  | <b>60,412,600</b> | <b>54,333,599</b> |

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

**Termination benefits:** 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 Gold State Super (concurrent contributions), the West State Super, 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.

**2.1(b) Employee related provisions****Current**Employee benefits provision

Annual leave

Long service leave

Deferred salary scheme

Purchased leave

Other provisions

Employment on-costs

**Total current employee related provisions****Non-current**Employee benefits provision

Long service leave

Other provisions

Employment on-costs

**Total non-current employee related provisions****Total employee related provisions**

|  | 2025              | 2024              |
|--|-------------------|-------------------|
| Annual leave   | 2,923,000         | 2,377,000         |
| Long service leave                                   | 3,436,891         | 3,028,510         |
| Deferred salary scheme                               | 282,138           | 146,994           |
| Purchased leave                                      | 7,287             | 15,818            |
| <b>Other provisions</b>                              | <b>6,649,316</b>  | <b>5,568,322</b>  |
| Employment on-costs                                  | 335,651           | 286,147           |
| <b>Total current employee related provisions</b>     | <b>6,984,967</b>  | <b>5,854,469</b>  |
| Long service leave                                   | 4,578,716         | 4,214,085         |
| <b>Other provisions</b>                              | <b>4,578,716</b>  | <b>4,214,085</b>  |
| Employment on-costs                                  | 176,584           | 155,722           |
| <b>Total non-current employee related provisions</b> | <b>4,755,300</b>  | <b>4,369,808</b>  |
| <b>Total employee related provisions</b>             | <b>11,740,267</b> | <b>10,224,276</b> |

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

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

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

**Long service leave liabilities:** Are unconditional long service leave provisions and are classified as current liabilities as 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**

### 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.

|   | 2025           | 2024           |
|---|----------------|----------------|
| Carrying amount at start of period                | 441,869        | 410,395        |
| Additional / (reversals of) provisions recognised | 70,366         | 31,474         |
| <b>Carrying amount at end of period</b>           | <b>512,235</b> | <b>441,869</b> |

## 2.2 Grants and subsidies

### Recurrent

Apprentice travel allowance

**Total grants and subsidies**

|                                   | 2025         | 2024       |
|-----------------------------------|--------------|------------|
| Apprentice travel allowance       | 6,118        | 131        |
| <b>Total grants and subsidies</b> | <b>6,118</b> | <b>131</b> |

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. 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.

## 2.3 Other expenditure

### Supplies and services

Consumables and minor equipment

Communication expenses

Utilities expenses

Consultancies and contracted services

Minor works

Rental expenses

Travel and passenger transport

Advertising and public relations

Staff professional development activities

Software licence expense

Insurance expense

Other supplies and services expenses

**Total supplies and services expenses**

|   | 2025              | 2024              |
|---|-------------------|-------------------|
| Consumables and minor equipment             | 3,635,082         | 4,044,302         |
| Communication expenses                      | 161,599           | 196,455           |
| Utilities expenses                          | 1,482,436         | 1,348,682         |
| Consultancies and contracted services       | 8,907,398         | 9,946,431         |
| Minor works                                 | 233,709           | 301,460           |
| Rental expenses                             | 401,763           | 206,705           |
| Travel and passenger transport              | 1,101,466         | 1,043,475         |
| Advertising and public relations            | 258,218           | 168,109           |
| Staff professional development activities   | 172,337           | 219,426           |
| Software licence expense                    | 876,897           | 487,949           |
| Insurance expense                           | 400,161           | 344,344           |
| Other supplies and services expenses        | 370,184           | 328,449           |
| <b>Total supplies and services expenses</b> | <b>18,001,250</b> | <b>18,635,788</b> |

## Other expenditure

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| Audit fees                     | 222,221           | 199,900           |
| Building maintenance           | 2,347,628         | 2,115,031         |
| Expected credit losses expense | 1,249             | 23,330            |
| Employment on-costs            | 3,923,436         | 3,365,066         |
| Repairs and maintenance        | 554,518           | 577,361           |
| Student prizes and awards      | 100,699           | 126,271           |
| Losses and write-offs          | 89,226            | 43,301            |
| Other                          | 88                | 79,783            |
| <b>Total other expenses</b>    | <b>7,239,065</b>  | <b>6,530,043</b>  |
| <b>Total other expenditure</b> | <b>25,240,315</b> | <b>25,165,831</b> |

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

## Rental expenses include:

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

**Repairs, maintenance and minor works** are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

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

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

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

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

## 3 Our funding sources

### How we obtain our funding

This section provides additional information about how 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:

|                                       | <b>Notes</b> |
|---------------------------------------|--------------|
| 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

Grants and subsidies received during the period:

|   |  |
|---|--|
| Grants and subsidies  |  |
| Delivery and Performance Agreement (DPA)                                    |  |
| Non-DPA Grants from Department of Training and Workforce Development (DTWD) |  |
| Fee for service - Government (other than DTWD)                              |  |
| International Division Fees - State Govt                                    |  |

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

|  |  |
|--|--|
| Department of Training and Workforce Development   |  |
| - Corporate systems support                        |  |
| - Marketing and publications                       |  |
| - Human resources and industrial relations support |  |
| - Other  |  |

Other Government (State Solicitor's Office)

Income from other public sector entities

### Total income from State Government

**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.

|  | 2025              | 2024              |
|--|-------------------|-------------------|
|  | 69,627,433        | 70,727,459        |
|  | 1,180,523         | 1,567,417         |
|  | 90,044            | 68,326            |
|  | 327,095           | 323,336           |
|  | <b>71,225,095</b> | <b>72,686,537</b> |
|  | 2,647,357         | 2,328,728         |
|  | 272,502           | 281,000           |
|  | 84,421            | 80,578            |
|  | 155,627           | 168,624           |
|  | 3,159,907         | 2,858,930         |
|  | 20,736            | 4,543             |
|  | <b>3,180,643</b>  | <b>2,863,473</b>  |
|  | 1,132,436         | 1,039,666         |
|  | <b>1,132,436</b>  | <b>1,039,666</b>  |
|  | <b>75,538,174</b> | <b>76,589,677</b> |

## 3.2 User charges and fees

### Fee for service

|                           |  |
|---------------------------|--|
| Fee for service - general |  |
| International fees        |  |

### Total fee for service

### Student fees and charges

|  |  |
|--|--|
| Tuition fees                             |  |
| Enrolment and Resource fees              |  |
| Recognition of prior learning (RPL) fees |  |
| Incidental fees                          |  |
| Other College fees                       |  |

### Total student fees and charges

### Ancillary trading

|                                     |  |
|-------------------------------------|--|
| Live works (not a trading activity) |  |
| Other Ancillary Revenue             |  |

### Total ancillary trading

### Total user charges and fees

|  | 2025             | 2024             |
|--|------------------|------------------|
|  | 1,082,481        | 844,616          |
|  | 10,298           | 16,763           |
|  | <b>1,092,779</b> | <b>861,379</b>   |
|  | 1,712,477        | 1,655,745        |
|  | 998,660          | 907,192          |
|  | 77,192           | 133,835          |
|  | 338,062          | 325,118          |
|  | 7,264            | 12,074           |
|  | <b>3,133,655</b> | <b>3,033,964</b> |
|  | 341,948          | 250,417          |
|  | 5,186            | 5,484            |
|  | <b>347,134</b>   | <b>255,902</b>   |
|  | <b>4,573,568</b> | <b>4,151,245</b> |

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

**3.3 Trading profit**

|  | 2025            | 2024            |
|--|-----------------|-----------------|
| Bookshop   |                 |                 |
| Sales  | 24,300          | 36,386          |
| Cost of Sales:   |                 |                 |
| Opening Inventory  | (19,504)        | (41,631)        |
| Purchases  | (29,370)        | (24,383)        |
| Closing Inventory  | (48,874)        | (66,014)        |
| Cost of Goods Sold   | -               | 19,504          |
| <b>Total trading profit/(loss) - Bookshop</b>                  | <b>(24,574)</b> | <b>(10,123)</b> |
| Cafeteria (non-training related)                               |                 |                 |
| Sales  | 763,930         | 754,009         |
| Cost of Sales:   |                 |                 |
| Opening Inventory  | (7,861)         | (6,852)         |
| Purchases  | (467,331)       | (483,612)       |
| Closing Inventory  | (475,192)       | (490,464)       |
| Cost of Goods Sold   | 11,173          | 7,861           |
| <b>Total trading profit - Cafeteria (non-training related)</b> | <b>299,911</b>  | <b>271,406</b>  |
| Other trading  |                 |                 |
| Sales  | 2,892           | 13,855          |
| <b>Total trading profit - Other trading</b>                    | <b>2,892</b>    | <b>13,855</b>   |
| <b>Total Trading profit</b>                                    | <b>278,229</b>  | <b>275,139</b>  |
| <b>Closing Inventory comprises:</b>                            |                 |                 |
| <b>Current Inventories</b>                                     |                 |                 |
| Finished goods   |                 |                 |
| At cost  | 11,173          | 27,365          |
| Total current inventory trading activities                     | 11,173          | 27,365          |
| <b>Total current inventories</b>                               | <b>11,173</b>   | <b>27,365</b>   |

**Sales**

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

**Inventories**

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

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

**3.4 Commonwealth grants and contributions**

CR TAFE has no grants as at 31 December 2025.

**3.5 Interest revenue**

Interest revenue

|                  | 2025    | 2024    |
|------------------|---------|---------|
| Interest revenue | 978,085 | 716,307 |

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

**3.6 Other revenue**

|                                   | <b>Note</b> | <b>2025</b>      | <b>2024</b>    |
|-----------------------------------|-------------|------------------|----------------|
| Employee contributions            | 2.1(a)      | 359,724          | 296,807        |
| Rental and facilities fees        |             | 542,185          | 377,439        |
| Sponsorship and donations revenue |             | 340,090          | 101,689        |
| Miscellaneous revenue             |             | 169,813          | 156,265        |
| <b>Total other revenue</b>        |             | <b>1,411,812</b> | <b>932,199</b> |

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

- 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)**

Net proceeds from disposal of non-current assets

|   | <b>2025</b>  | <b>2024</b> |
|---|--------------|-------------|
| Plant, furniture and general equipment                    | 9,091        | -           |
| <b>Total proceeds from disposal of non-current assets</b> | <b>9,091</b> | <b>-</b>    |

Carrying amount of non-current assets disposed

|  |              |              |
|--|--------------|--------------|
| Plant, furniture and general equipment | (1,793)      | (120)        |
| <b>Net losses</b>                      | <b>7,298</b> | <b>(120)</b> |

Other gains/(loss)

|   |                |                |
|---|----------------|----------------|
| Gain/(loss) arising from lease arrangements           | 16,909         | (21,126)       |
| Gain/(loss) arising from changes in fair value - land | 750,300        | 448,200        |
| <b>Other gains/(losses)</b>                           | <b>767,209</b> | <b>427,074</b> |
| <b>Total gains/(losses)</b>                           | <b>774,507</b> | <b>426,954</b> |

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

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

**4 Key assets**

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

This section includes information regarding the key assets CR TAFE utilises 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:

|                               | <b>Notes</b> |
|-------------------------------|--------------|
| Property, plant and equipment | 4.1          |
| Right-of-use assets           | 4.2          |
| Intangible assets             | 4.3          |

**Initial recognition**

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

| 4.1 Property, plant and equipment<br>Year ended 31 December 2025 | Land              | Buildings          | Buildings under construction | Motor vehicles, caravans and trailers | Plant, furniture and general equipment | Computer equipment, communication network | Marine craft     | Total              |
|--|-------------------|--------------------|------------------------------|---------------------------------------|--|---|------------------|--------------------|
|  | \$                | \$                 | \$                           | \$                                    | \$                                     | \$  | \$               | \$                 |
| <b>1 January 2025</b>  |                   |                    |                              |                                       |  |   |                  |                    |
| Gross carrying amount  | 10,286,700        | 130,301,050        | 89,625                       | 1,324,440                             | 9,813,867                              | 194,838                                   | 4,157,408        | <b>156,167,927</b> |
| Accumulated depreciation   | -                 | -                  | -                            | (778,336)                             | (4,852,032)                            | (188,838)                                 | (270,452)        | <b>(6,089,659)</b> |
| Accumulated impairment losses                                    | -                 | -                  | -                            | -                                     | -                                      | -   | -                | -                  |
| <b>Carrying amount at start of period, as reported</b>           | <b>10,286,700</b> | <b>130,301,050</b> | <b>89,625</b>                | <b>546,104</b>                        | <b>4,961,834</b>                       | <b>6,000</b>                              | <b>3,886,956</b> | <b>150,078,268</b> |
| Correction on prior period error (Note 8.2)                      | -                 | 20,820,488         | -                            | -                                     | -                                      | -   | -                | <b>20,820,488</b>  |
| <b>Carrying amount at start of period, as restated (a)</b>       | <b>10,286,700</b> | <b>151,121,538</b> | <b>89,625</b>                | <b>546,104</b>                        | <b>4,961,833</b>                       | <b>6,000</b>                              | <b>3,886,956</b> | <b>170,898,756</b> |
| Additions  | -                 | 276,975            | 270,715                      | 15,455                                | 1,013,870                              | -   | 9,364            | <b>1,586,378</b>   |
| Transfers between asset classes                                  | -                 | -                  | -                            | 50,629                                | (50,629)                               | -   | -                | -                  |
| Transfer (to)/from Other Entities                                | -                 | 925,455            | -                            | 29,995                                | 936,734                                | -   | 19,019           | <b>1,911,203</b>   |
| Other disposals  | -                 | -                  | -                            | -                                     | (1,793)                                | -   | -                | <b>(1,793)</b>     |
| Revaluation increments/(decrements)                              | 750,300           | 6,119,555          | -                            | -                                     | -                                      | -   | -                | <b>6,869,855</b>   |
| Impairment losses (b)  | -                 | -                  | -                            | -                                     | (2,488)                                | -   | -                | <b>(2,488)</b>     |
| Depreciation   | -                 | (4,889,684)        | -                            | (122,080)                             | (992,287)                              | (990)                                     | (216,450)        | <b>(6,221,491)</b> |
| <b>Carrying amount 31 December 2025 (a)</b>                      | <b>11,037,000</b> | <b>153,553,840</b> | <b>360,340</b>               | <b>520,103</b>                        | <b>5,865,241</b>                       | <b>5,010</b>                              | <b>3,698,889</b> | <b>175,040,421</b> |
| Gross carrying amount  | 11,037,000        | 153,553,840        | 360,340                      | 1,430,002                             | 11,468,250                             | 194,838                                   | 4,185,791        | 182,230,060        |
| Accumulated depreciation   | -                 | -                  | -                            | (909,899)                             | (5,600,521)                            | (189,828)                                 | (486,902)        | (7,187,150)        |
| Accumulated impairment losses                                    | -                 | -                  | -                            | -                                     | (2,488)                                | -   | -                | (2,488)            |

- (a) Of this amount, **\$21,179,840 (2024: \$20,820,488)** relates to professional and project management fees, which are now included in the 'value of current use building assets under the current replacement cost basis as required by the prospective application of AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities.
- (b) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss.

## 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.

**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 2025 by Landgate. The valuations were performed during the year ended 31 December 2025 and recognised at 31 December 2025. In undertaking the revaluation, fair value was determined by reference to market values for land: \$11,037,000 (2024: \$10,286,700) and building: \$153,553,840 (2024: \$151,121,538).

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.

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

|            |  |
|------------|--|
| Land:      | <p><b>High Utility Current Use Land:</b> The fair value of the land component of public sector properties used for non-profit purposes is determined based on the utility of comparable nearby land in the open market with value adjustments for differences in land tenure and public sector obligations around 'current use'. These may be held on freehold or crown land title or crown lease. The utility supplied may serve residential, industrial, commercial and other specialised purposes. Property Classifications for these types of land uses include Reserves, Schools, Hospitals, Houses on Government land under a ground lease, etc.</p>   |
| Buildings: | <p>Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.</p> <p>Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.</p> <p>In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.</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.

#### 4.1.1 Depreciation and impairment Charge for the period

##### Depreciation

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

|  | 2025             | 2024             |
|--|------------------|------------------|
| Buildings                                | 4,889,684        | 3,971,114        |
| Motor vehicles, caravans and trailers    | 122,080          | 129,499          |
| Plant, furniture and general equipment   | 992,287          | 846,572          |
| Marine Craft                             | 216,450          | 215,741          |
| Computers and communication network      | 990              | 600              |
|  | 6,221,491        | 5,163,526        |
| Right-of-use assets                      | 824,905          | 767,057          |
|  | 824,905          | 767,057          |
| <b>Total depreciation for the period</b> | <b>7,046,396</b> | <b>5,930,583</b> |

Right-of-use assets 4.2

As at 31 December 2025, the College determined that one of its assets was impaired. The carrying amount of this asset has been written down to its recoverable amount, being the higher of its fair value less costs of disposal and its value in use.

#### 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 T1 9 Financial Statements | Requirement 4: Application of Australian Accounting Standards and Other Pronouncements. Purchases in a given year are depreciated over future years in line with standard college depreciation rates.

### Impairment

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

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

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

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

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

### 4.2 Right-of-use assets

Year ended 31 December 2025

|  | Gov't Regional Officers' Housing | Building         | Vehicles       | Total            |
|--|----------------------------------|------------------|----------------|------------------|
| <b>Carrying amount at start of period</b>      | 837,728                          | 2,165,736        | 377,158        | 3,380,622        |
| Additions                                      | 394,528                          | 323,115          | 142,800        | 860,443          |
| Depreciation                                   | (451,638)                        | (228,461)        | (144,806)      | (824,905)        |
| <b>Net Carrying Amount as at end of period</b> | <b>780,618</b>                   | <b>2,260,390</b> | <b>375,152</b> | <b>3,416,160</b> |

### Initial recognition

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

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

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

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

### Subsequent measurement

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

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

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

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

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

#### 4.3 Intangible assets

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

### 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:

|                   | <b>Notes</b> |
|-------------------|--------------|
| Receivables       | 5.1          |
| Other assets      | 5.2          |
| Payables          | 5.3          |
| Other liabilities | 5.4          |

#### 5.1 Receivables

##### Current

|   | <b>2025</b>      | <b>2024</b>      |
|---|------------------|------------------|
| Receivables - Workers' Compensation       | 33,370           | 35,934           |
| Receivables - Trade                       | 322,866          | 184,151          |
| Receivables - Students                    | 435,630          | 474,594          |
| Allowance for impairment of receivables   | (99,785)         | (115,027)        |
| Accrued revenue                           | 857,367          | 676,144          |
| GST receivable                            | 241,004          | 309,346          |
| <b>Total current</b>                      | <b>1,790,452</b> | <b>1,565,141</b> |
| <b>Total receivables at end of period</b> | <b>1,790,452</b> | <b>1,565,141</b> |

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

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

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

#### 5.2 Other assets

##### Current

|  | <b>2025</b>    | <b>2024</b>    |
|--|----------------|----------------|
| Prepayments                                | 957,446        | 927,874        |
| Other                                      | 2,000          | 1,600          |
| <b>Total current</b>                       | <b>959,446</b> | <b>929,474</b> |
| <b>Total other assets at end of period</b> | <b>959,446</b> | <b>929,474</b> |

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

**5.3 Payables**

**Current**

|                                    |
|------------------------------------|
| Trade payables                     |
| Accrued expenses                   |
| Accrued salaries and related costs |
| Paid parental leave payable        |

**Total current**

**Total payables at end of period**

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.

|  | 2025             | 2024             |
|--|------------------|------------------|
|  | 14,179           | 9,163            |
|  | 1,699,981        | 1,756,018        |
|  | 397,201          | 1,633,285        |
|  | (9,898)          | -                |
| <b>Total current</b>                   | <b>2,101,463</b> | <b>3,398,467</b> |
| <b>Total payables at end of period</b> | <b>2,101,463</b> | <b>3,398,467</b> |

**5.4 Other liabilities**

**Current**

|   |
|---|
| Income received in advance  |
| Grants and advances (provision for under-delivery in Government funded courses) |
| Monies/deposits held in trust   |

**Total current**

|                      | 2025             | 2024             |
|----------------------|------------------|------------------|
|                      | 785,528          | 501,190          |
|                      | 4,964,118        | 1,589,042        |
|                      | 32,220           | 35,136           |
| <b>Total current</b> | <b>5,781,866</b> | <b>2,125,368</b> |

**6 Financing**

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

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

**6.1 Cash and cash equivalents**

**Current**

|                           |
|---------------------------|
| Cash and cash equivalents |
| Cash On Hand              |
| Cash At Bank              |

**Total cash and cash equivalents**

**Restricted cash and cash equivalents current**

|                                      |
|--------------------------------------|
| DPA funds due to DTWD <sup>(a)</sup> |
| Restricted cash 27th pay (current)   |
| Other <sup>(b)</sup>                 |

**Total current**

**Balance at end of period**

|  | 2025              | 2024              |
|--|-------------------|-------------------|
|  | 4,410             | 4,260             |
|  | 6,778,103         | 10,046,549        |
| <b>Total cash and cash equivalents</b> | <b>6,782,513</b>  | <b>10,050,809</b> |
|  | 4,964,118         | 1,589,042         |
|  | -                 | 1,780,467         |
|  | 355,126           | 202,747           |
|  | 5,319,244         | 3,572,257         |
| <b>Total current</b>                   | <b>12,101,757</b> | <b>13,623,065</b> |
| <b>Balance at end of period</b>        | <b>12,101,757</b> | <b>13,623,065</b> |

<sup>(a)</sup> Includes provision for shortfall in student curriculum hours (SCH) training delivery and other unspent state funds (i.e.: Heavy Vehicle Driving Program and CLIP funding).

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

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

Not later than one year  
 Later than one year and not later than five years  
 Later than five years

|   | 2025             | 2024             |
|---|------------------|------------------|
| Not later than one year                           | 413,332          | 729,878          |
| Later than one year and not later than five years | 1,750,725        | 1,299,977        |
| Later than five years                             | 1,664,018        | 1,645,862        |
| <b>Total</b>                                      | <b>3,828,075</b> | <b>3,675,718</b> |

Current  
 Non-current  
 Balance at end of period

|              | 2025             | 2024             |
|--------------|------------------|------------------|
| Current      | 413,332          | 729,878          |
| Non-current  | 3,414,743        | 2,945,839        |
| <b>Total</b> | <b>3,828,075</b> | <b>3,675,718</b> |

### Initial measurement

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

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

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

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

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

### Subsequent measurement

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

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

### Lease expenses recognised in the Statement of Comprehensive Income

Lease interest expense  
 Expenses relating to variable lease payments not included in lease liabilities  
 Losses/(gains) arising from sale and leaseback transactions  
**Total lease expense**

|  | 2025           | 2024           |
|--|----------------|----------------|
| Lease interest expense   | 189,982        | 158,975        |
| Expenses relating to variable lease payments not included in lease liabilities | 61,203         | 67,647         |
| Losses/(gains) arising from sale and leaseback transactions                    | (16,909)       | 21,126         |
| <b>Total</b>   | <b>234,276</b> | <b>247,748</b> |

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

**6.3 Assets pledged as security**

Assets pledged as security

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

- Right-of use asset buildings
- Right-of use asset Government Regional Officers' Housing
- Right-of use asset vehicles

**Total assets pledged as security**

| 2025             | 2024             |
|------------------|------------------|
| 2,260,390        | 2,165,736        |
| 780,618          | 837,728          |
| 375,152          | 377,158          |
| <b>3,416,160</b> | <b>3,380,622</b> |

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

**6.4 Finance costs**

**Finance costs**

Interest expense on lease liabilities

**Total finance costs expensed**

| 2025           | 2024           |
|----------------|----------------|
| 189,982        | 158,975        |
| <b>189,982</b> | <b>158,975</b> |

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

**6.5 Commitments**

**Capital commitments**

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

Within 1 year

**Balance at end of period**

| 2025           | 2024     |
|----------------|----------|
| 651,011        | -        |
| <b>651,011</b> | <b>-</b> |

**7 Financial instruments and contingencies**

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

- Financial instruments
- Contingent assets
- Contingent liabilities

| Notes |
|-------|
| 7.1   |
| 7.2.1 |
| 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:

Financial assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables <sup>(a)</sup>

**Total financial assets**

| 2025              | 2024              |
|-------------------|-------------------|
| 6,782,513         | 10,050,809        |
| 5,319,244         | 3,572,257         |
| 1,549,448         | 1,255,796         |
| <b>13,651,205</b> | <b>14,878,861</b> |

Financial liabilities

- Financial liabilities measured at amortised cost <sup>(b)</sup>
- Lease liabilities

**Total financial liabilities**

|                  |                  |
|------------------|------------------|
| 2,101,463        | 3,398,467        |
| 3,828,075        | 3,675,718        |
| <b>5,929,538</b> | <b>7,074,185</b> |

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

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

**7.2 Contingent assets and liabilities**

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

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

**7.2.1 Contingent assets**

CR TAFE has no contingent assets.

**7.2.2 Contingent liabilities**

CR TAFE has no contingent liabilities.

**Contaminated Sites**

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

**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 and explanatory statements**

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

|  | <b>Notes</b> |
|--|--------------|
| Events occurring after the end of the reporting period | 8.1          |
| Correction of prior period errors                      | 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 prior period errors**

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

|  | <b>As reported<br/>31 December<br/>2024<br/>\$</b> | <b>Correction of<br/>prior period<br/>errors<br/>\$</b> | <b>As restated<br/>31 December<br/>2024<br/>\$</b> |
|--|--|---|--|
| <b>Year ended 31 December 2024</b>               |  |   |  |
| <b>Statement of Financial Position (extract)</b> |  |   |  |
| <b>Non-Current Assets</b>                        |  |   |  |
| Property, plant and equipment                    | 150,078,268  | 20,820,488  | 170,898,756  |
| <b>Equity</b>                                    |  |   |  |
| Reserves   | 27,832,972   | 20,820,488  | 48,653,460   |

**Statement of Comprehensive Income (extract)****Other Comprehensive Income**

|  |                  |                   |                   |
|--|------------------|-------------------|-------------------|
| Changes in asset revaluation surplus                         | 9,728,560        | 20,820,488        | 30,549,048        |
| Total other comprehensive income                             | 9,728,560        | 20,820,488        | 30,549,048        |
| <b>Total Comprehensive Surplus/ (Deficit) for the period</b> | <b>7,381,177</b> | <b>20,820,488</b> | <b>28,201,665</b> |

**8.3 Key management personnel**

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

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

| Compensation of the accountable authority (\$)        | 2025             | 2024             |
|---|------------------|------------------|
| 350,001 - 360,000                                     | 1                | -                |
| 330,001 - 340,000                                     | -                | 1                |
| 30,001 - 40,000                                       | 1                | 1                |
| 20,001 - 30,000                                       | -                | 1                |
| 0 - 10,000  | 11               | 9                |
|   |                  |                  |
| Compensation of the senior officers (\$)              | 2025             | 2024             |
| 240,001 - 250,000                                     | 1                | -                |
| 230,001 - 240,000                                     | 1                | -                |
| 220,001 - 230,000                                     | 1                | -                |
| 210,001 - 220,000                                     | 1                | -                |
| 200,001 - 210,000                                     | -                | 1                |
| 190,001 - 200,000                                     | 3                | -                |
| 180,001 - 190,000                                     | -                | 2                |
| 170,001 - 180,000                                     | -                | 1                |
| 160,001 - 170,000                                     | -                | 1                |
| 150,001 - 160,000                                     | -                | 1                |
| 100,001 - 110,000                                     | -                | 1                |
| 60,001 - 70,000                                       | -                | 1                |
| 50,001 - 60,000                                       | -                | 1                |
| 40,001 - 50,000                                       | 1                | -                |
| 20,001 - 30,000                                       | -                | 1                |
| 0 - 10,000  | 1                | -                |
|   |                  |                  |
| Accountable Authority                                 | 425,015          | 400,916          |
| Senior Officers                                       | 1,563,179        | 1,314,154        |
| <b>Total compensation of key management personnel</b> | <b>1,988,194</b> | <b>1,715,070</b> |

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

**8.4 Related party transactions**

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

Related parties of CR TAFE include:

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

**Material transactions with other related parties**

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

**8.5 Related bodies**

CR TAFE has no related bodies.

**8.6 Affiliated bodies**

CR TAFE has no affiliated bodies.

**8.7 Remuneration of auditors**

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

Auditing the accounts, financial statements, controls and key performance indicators

|  | 2025           | 2024           |
|--|----------------|----------------|
|  | 222,221        | 199,900        |
|  | <b>222,221</b> | <b>199,900</b> |

**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, \$26,220 (2024: \$7,439) of General debts, and \$59,842 (2024: \$35,862) of Student debts due to CR TAFE were written off and \$3,135 (2024 \$0) of obsolete inventory under the accountable authority of:

The accountable authority

|  | 2025          | 2024          |
|--|---------------|---------------|
|  | 89,197        | 43,301        |
|  | <b>89,197</b> | <b>43,301</b> |

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

Losses of public money and public and other property through theft or defaults

|  | 2025         | 2024     |
|--|--------------|----------|
|  | 1,013        | -        |
|  | <b>1,013</b> | <b>-</b> |

**(c) Gifts of public property**

Forgiveness (waiver) of debts by CR TAFE

|  | 2025          | 2024          |
|--|---------------|---------------|
|  | 41,826        | 21,336        |
|  | <b>41,826</b> | <b>21,336</b> |

**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 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of comparative:

1. Estimate and actual results for the current year

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows, and
- Total Assets of the annual estimates for the Statement of financial position

2. Actual results between the current year and previous year

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

## 9.1 Statement of Comprehensive Income Variances

|   | Variance Note | Estimate<br>2025   | Actual 2025        | Actual 2024<br>Restated | Variance<br>between<br>estimate and<br>actual | Variance<br>between<br>actual results<br>for 2025 and<br>2024 |
|---|---------------|--------------------|--------------------|-------------------------|---|---|
|   |               | \$                 | \$                 | \$                      | \$  | \$  |
| <b>Expenses</b>   |               |                    |                    |                         |   |   |
| Employee benefits expense                                       | A             | 57,311,059         | 60,275,761         | 54,183,382              | 2,964,702                                     | 6,092,379   |
| Grants and subsidies  |               | -                  | 6,118              | 131                     | 6,118   | 5,987   |
| Finance cost  |               | 91,924             | 189,982            | 158,975                 | 98,058  | 31,007  |
| Supplies and services   | 1             | 22,550,568         | 18,001,250         | 18,635,788              | (4,549,318)                                   | (634,538)   |
| Other expenses  | 2             | 5,725,898          | 7,239,065          | 6,530,043               | 1,513,167                                     | 709,022   |
| Cost of sales   |               | 490,829            | 512,893            | 529,112                 | 22,064  | (16,219)  |
| Loss on disposal of non-current assets                          |               | -                  | -                  | 120                     | -   | (120)   |
| Loss on disposal of lease arrangements                          |               | -                  | -                  | 21,126                  | -   | (21,126)  |
| Depreciation and<br>amortisation<br>expense                     | 3, B          | 5,259,731          | 7,046,396          | 5,930,583               | 1,786,665                                     | 1,115,813   |
| <b>Total cost of services</b>                                   |               | <b>91,430,009</b>  | <b>93,271,465</b>  | <b>85,989,261</b>       | <b>1,841,456</b>                              | <b>7,282,205</b>  |
| <b>Income</b>   |               |                    |                    |                         |   |   |
| Fee for service   |               | 942,506            | 1,092,779          | 861,379                 | 150,273                                       | 231,400   |
| Student fees and charges  |               | 3,126,000          | 3,133,655          | 3,033,964               | 7,655   | 99,691  |
| Ancillary trading   |               | 240,242            | 347,134            | 255,902                 | 106,892                                       | 91,232  |
| Sales   |               | 771,444            | 791,122            | 804,251                 | 19,678  | (13,129)  |
| Interest revenue  |               | 452,453            | 978,085            | 716,307                 | 525,632                                       | 261,778   |
| Other revenue   |               | 901,569            | 1,411,812          | 932,199                 | 510,243                                       | 479,613   |
| <b>Total revenue</b>  |               | <b>6,434,214</b>   | <b>7,754,587</b>   | <b>6,604,002</b>        | <b>1,320,373</b>                              | <b>1,150,585</b>  |
| <b>Gains</b>  |               |                    |                    |                         |   |   |
| Gain on disposal of non-current assets                          |               | -                  | 7,298              | -                       | 7,298   | 7,298   |
| Other gains - land  |               | -                  | 750,300            | 448,200                 | 750,300                                       | 302,100   |
| Gain on disposal of lease arrangements                          |               | -                  | 16,909             | -                       | 16,909  | 16,909  |
| <b>Total gains</b>  |               | <b>-</b>           | <b>774,507</b>     | <b>448,200</b>          | <b>774,507</b>                                | <b>326,307</b>  |
| <b>Total income other than income<br/>from State Government</b> |               | <b>6,434,214</b>   | <b>8,529,094</b>   | <b>7,052,202</b>        | <b>2,094,880</b>                              | <b>1,476,892</b>  |
| <b>NET COST OF SERVICES</b>                                     |               | <b>84,995,795</b>  | <b>84,742,371</b>  | <b>78,937,059</b>       | <b>(253,424)</b>                              | <b>5,805,313</b>  |
| <b>Income from State Government</b>                             |               |                    |                    |                         |   |   |
| Grants and subsidies  |               | 75,912,840         | 71,225,095         | 72,686,537              | (4,687,745)                                   | (1,461,442)   |
| Resource Received   |               | 2,768,623          | 3,180,643          | 2,863,473               | 412,020                                       | 317,170   |
| Income from other public sector entities                        |               | 1,104,805          | 1,132,436          | 1,039,666               | 27,631  | 92,770  |
| <b>Total income from State Government</b>                       |               | <b>79,786,268</b>  | <b>75,538,174</b>  | <b>76,589,676</b>       | <b>(4,248,094)</b>                            | <b>(1,051,502)</b>  |
| <b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>                         |               | <b>(5,209,527)</b> | <b>(9,204,197)</b> | <b>(2,347,383)</b>      | <b>(3,994,670)</b>                            | <b>(6,856,815)</b>  |
| <b>OTHER COMPREHENSIVE INCOME</b>                               |               |                    |                    |                         |   |   |
| <b>Items not reclassified subsequently to profit or loss</b>    |               |                    |                    |                         |   |   |
| Changes in asset revaluation surplus                            |               | -                  | 6,119,555          | 30,549,048              | 6,119,555                                     | (24,429,493)  |
| <b>Total other comprehensive income</b>                         |               | <b>-</b>           | <b>6,119,555</b>   | <b>30,549,048</b>       | <b>6,119,555</b>                              | <b>(24,429,493)</b>   |
| <b>TOTAL COMPREHENSIVE DEFICIT FOR THE PERIOD</b>               |               | <b>(5,209,527)</b> | <b>(3,084,642)</b> | <b>28,201,665</b>       | <b>2,124,885</b>                              | <b>(31,286,308)</b>   |

## Major Estimate and Actual (2025) Variance Narratives

1. Supplies and Services were \$4.5m less than estimates due largely to a change in delivery method for heavy haulage truck driving, seeing less expenditure on contracted assessors, unknown at the time of the preparation of the estimates. 2025 also saw less spent on plant and equipment and computers under \$5k.

2. Other Expenses increased by \$1.5m due to higher employee related costs such as payroll tax and workers compensation premiums, as well as increased building maintenance costs.

3. Depreciation was \$1.7m higher than estimates due to the re-statement of building values relating to professional and project management fees unknown at the time of the estimates.

#### Major Actual 2025 and Comparative (2024) Variance Narratives

A. Employee Benefits increased by \$6m due to some changes to delivery methods (see 'note 1' above) as well as increased training delivery targets over the last 2 years. This also impacted associated employee costs such as superannuation and annual and long service leave taken during the year being higher than the previous year.

B. Depreciation has increased by \$1.1m, due to the higher asset values resulting from the building revaluations and increased plant and equipment.

#### 9.2 Statement of Financial Position Variances

| Variance Note                        | Estimate 2025     | Actual 2025        | Actual 2024 Restated | Variance between estimate and actual | Variance between actual results for 2025 and 2024 |
|--------------------------------------|-------------------|--------------------|----------------------|--------------------------------------|---|
|                                      | \$                | \$                 | \$                   | \$                                   | \$  |
| <b>ASSETS</b>                        |                   |                    |                      |                                      |   |
| <b>Current Assets</b>                |                   |                    |                      |                                      |   |
| Cash and cash equivalents            | 7,226,906         | 6,782,513          | 10,050,809           | (444,393)                            | (3,268,296)                                       |
| Restricted cash and cash equivalents | 1,978,113         | 5,319,244          | 3,572,257            | 3,341,131                            | 1,746,987   |
| Receivables                          | 1,525,692         | 1,790,452          | 1,565,141            | 264,760                              | 225,311   |
| Inventories                          | 48,483            | 11,173             | 27,365               | (37,310)                             | (16,192)  |
| Other current assets                 | 761,534           | 959,446            | 929,474              | 197,912                              | 29,972  |
| <b>Total Current Assets</b>          | <b>11,540,728</b> | <b>14,862,828</b>  | <b>16,145,045</b>    | <b>3,322,100</b>                     | <b>(1,282,218)</b>                                |
| <b>Non-Current Assets</b>            |                   |                    |                      |                                      |   |
| Property, plant and equipment        | 5, C              | 143,047,186        | 175,040,422          | 31,993,236                           | 4,141,666   |
| Right of Use Assets                  |                   | 1,957,870          | 3,416,160            | 1,458,290                            | 35,538  |
| <b>Total Non-Current Assets</b>      |                   | <b>145,005,056</b> | <b>178,456,582</b>   | <b>33,451,526</b>                    | <b>4,177,204</b>                                  |
| <b>TOTAL ASSETS</b>                  |                   | <b>156,545,784</b> | <b>193,319,410</b>   | <b>36,773,626</b>                    | <b>2,894,986</b>                                  |
| <b>LIABILITIES</b>                   |                   |                    |                      |                                      |   |
| <b>Current Liabilities</b>           |                   |                    |                      |                                      |   |
| Payables                             |                   | 2,888,157          | 2,101,463            | (786,694)                            | (1,297,004)                                       |
| Lease Liabilities                    |                   | 672,240            | 413,332              | (258,908)                            | (316,546)   |
| Employee related provisions          | 6, D              | 5,397,487          | 6,984,967            | 1,587,480                            | 1,130,498   |
| Other current liabilities            | 7, E              | 3,186,408          | 5,781,866            | 2,595,458                            | 3,656,498   |
| <b>Total Current Liabilities</b>     |                   | <b>12,144,292</b>  | <b>15,281,628</b>    | <b>3,137,336</b>                     | <b>3,173,446</b>                                  |
| <b>Non-Current Liabilities</b>       |                   |                    |                      |                                      |   |
| Lease liabilities                    | 8                 | 1,534,039          | 3,414,743            | 1,880,704                            | 468,904   |
| Employee related provisions          | 9                 | 3,102,147          | 4,755,300            | 1,653,153                            | 385,492   |
| <b>Total Non-Current Liabilities</b> |                   | <b>4,636,186</b>   | <b>8,170,043</b>     | <b>3,533,857</b>                     | <b>854,396</b>                                    |
| <b>TOTAL LIABILITIES</b>             |                   | <b>16,780,478</b>  | <b>23,451,671</b>    | <b>6,671,193</b>                     | <b>4,027,842</b>                                  |
| <b>NET ASSETS</b>                    |                   | <b>139,765,306</b> | <b>169,867,739</b>   | <b>30,102,433</b>                    | <b>(1,132,856)</b>                                |
| <b>EQUITY</b>                        |                   |                    |                      |                                      |   |
| Contributed equity                   |                   | 168,216,246        | 164,708,866          | (3,507,380)                          | 1,951,787   |
| Reserves                             |                   | 18,104,412         | 54,773,015           | 36,668,603                           | 6,119,555   |
| Accumulated surplus / (deficit)      |                   | (46,555,352)       | (49,614,142)         | (3,058,790)                          | (9,204,197)                                       |
| <b>TOTAL EQUITY</b>                  |                   | <b>139,765,306</b> | <b>169,867,739</b>   | <b>30,102,433</b>                    | <b>(1,132,855)</b>                                |

#### Major Estimate and Actual (2025) Variance Narratives

5. Property, Plant and Equipment increased by \$31.9m largely due to professional and project management fees, which are now included in the value of current use building assets under the current replacement cost basis as required by the prospective application of AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities, with the impact being unknown at the time of the estimates.

6. Employee related provisions (current) increased by \$1.5m based on actuarial leave liability calculation, which occurred subsequent to S40 preparation.

7. Other current liabilities increased by \$2.59m due to provision for shortfall in achieved student curriculum hours (SCH) training delivery not included in the estimates.

8. Lease liabilities increased by \$1.8m due primarily to extension options added to a building lease unknown at the time of S40 preparation.

9. Employee related provisions (non-current) increased by \$1.6m based on actuarial leave liability calculation, which occurred subsequent to S40 preparation.

#### Major Actual 2025 and Comparative (2024) Variance Narratives

C. Property, Plant and Equipment increased by \$4m largely due to professional and project management fees as per 'note 1'.

D. Employee related provisions increased by \$1.1m due to salary growth and actuarial adjustments.

E. Other current liabilities increase by \$3.6m due to provision for shortfall in achieved student curriculum hours (SCH) training delivery and other unspent state funds.

#### 9.3 Statement of Cash Flows Variances

| Variance Note                                      | Estimate<br>2025    | Actual 2025         | Actual 2024         | Variance<br>between<br>estimate and<br>actual | Variance<br>between<br>actual results<br>for 2025 and<br>2024 |
|--|---------------------|---------------------|---------------------|---|---|
|  | \$                  | \$                  | \$                  | \$  | \$  |
| <b>CASH FLOWS FROM STATE GOVERNMENT</b>            |                     |                     |                     |   |   |
| Grants and subsidies - DTWD                        | 75,812,841          | 74,599,817          | 71,533,225          | (1,213,024)                                   | 3,066,592   |
| Funds from other public sector entities            | 1,104,805           | 1,132,436           | 1,039,666           | 27,631  | 92,770  |
| <b>Total Net cash provided by State Government</b> | <b>76,917,646</b>   | <b>75,732,253</b>   | <b>72,572,891</b>   | <b>(1,185,393)</b>                            | <b>3,159,362</b>  |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>        |                     |                     |                     |   |   |
| <b>Payments</b>                                    |                     |                     |                     |   |   |
| Employee benefits                                  | F (57,261,060)      | (60,596,337)        | (51,900,941)        | (3,335,277)                                   | (8,695,396)   |
| Supplies and services                              | 10 (19,631,944)     | (14,735,803)        | (15,849,823)        | 4,896,141                                     | 1,114,020   |
| Finance Cost                                       | (91,924)            | (189,982)           | (158,975)           | (98,058)                                      | (31,007)  |
| Grants and subsidies                               | -                   | (6,118)             | (131)               | (6,118)                                       | (5,987)   |
| GST payments on purchases                          | (1,460,873)         | (1,931,028)         | (2,021,606)         | (470,155)                                     | 90,578  |
| Other payments                                     | (6,001,785)         | (7,152,993)         | (6,952,912)         | (1,151,208)                                   | (200,081)   |
| <b>Receipts</b>                                    |                     |                     |                     |   |   |
| Fee for service                                    | 1,310,695           | 1,165,514           | 877,728             | (145,181)                                     | 287,786   |
| Student fees and charges                           | 2,782,881           | 3,309,281           | 3,095,218           | 526,400                                       | 214,063   |
| Ancillary trading                                  | 240,242             | 347,134             | 255,902             | 106,892                                       | 91,232  |
| Interest received                                  | 452,452             | 948,785             | 712,170             | 496,333                                       | 236,615   |
| GST receipts on sales                              | 654,519             | 362,679             | 307,711             | (291,840)                                     | 54,968  |
| GST receipts from taxation authority               | 806,355             | 1,578,645           | 1,727,701           | 772,290                                       | (149,056)   |
| Other receipts                                     | 1,533,001           | 1,514,548           | 1,621,308           | (18,453)                                      | (106,760)   |
| <b>Net cash used in operating activities</b>       | <b>(76,667,441)</b> | <b>(75,385,675)</b> | <b>(68,286,651)</b> | <b>1,281,766</b>                              | <b>(7,099,024)</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>        |                     |                     |                     |   |   |
| <b>Payments</b>                                    |                     |                     |                     |   |   |
| Purchase of non-current physical assets            | 11 (2,402,144)      | (1,185,802)         | (1,546,515)         | 1,216,342                                     | 360,713   |
| <b>Receipts</b>                                    |                     |                     |                     |   |   |
| Proceeds from sale of non-current physical assets  | -                   | 9,091               | -                   | 9,091   | 9,091   |
| <b>Net cash provided by investing activities</b>   | <b>(2,402,144)</b>  | <b>(1,176,711)</b>  | <b>(1,546,515)</b>  | <b>1,225,433</b>                              | <b>369,804</b>  |

| Variance Note  | Estimate<br>2025 | Actual 2025       | Actual 2024       | Variance<br>between<br>estimate and<br>actual | Variance<br>between<br>actual results<br>for 2025 and<br>2024 |
|--|------------------|-------------------|-------------------|---|---|
|  | \$               | \$                | \$                | \$  | \$  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |                  |                   |                   |   |   |
| <b>Payments</b>  |                  |                   |                   |   |   |
| Principal elements of lease                                | (649,676)        | (691,176)         | (665,722)         | (41,500)                                      | (25,454)  |
| <b>Net cash provided by/(used in) financing activities</b> | <b>(649,676)</b> | <b>(691,176)</b>  | <b>(665,722)</b>  | <b>(41,500)</b>                               | <b>(25,454)</b>   |
| Net increase (decrease) in cash and cash equivalents       | (2,801,615)      | (1,521,309)       | 2,074,004         | 1,280,306                                     | (3,595,313)   |
| Cash and cash equivalents at the beginning of period       | 12,006,634       | 13,623,066        | 11,549,061        | 1,616,432                                     | 2,074,005   |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>      | <b>9,205,019</b> | <b>12,101,757</b> | <b>13,623,066</b> | <b>2,896,738</b>                              | <b>(1,521,309)</b>  |

**Major Estimate and Actual (2025) Variance Narratives**

10. Supplies and services are \$4.9m lower than 2025. Refer to note (1) within Statement of Comprehensive Income variances.

11. Purchases of non current physical assets were lower than 2025 estimates by \$1.2m due to expected equipment purchases not being procured and the timing being unknown at the time of the estimates.

**Major Actual 2025 and Comparative (2024) Variance Narratives**

F. Employee benefits are \$8.7m higher in 2025. Refer to note (A) within Statement of Comprehensive Income variances.



Meet one of our WA Training Award Finalists: *Elisajane*. After an injury ended a promising ballet career, *Elisajane* chose a new path in *Early Childhood Education and Care*. With the right support to succeed in her traineeship, she is now building a rewarding career and working towards her goal of becoming a qualified teacher.

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## Annual Estimates

In accordance with Treasurer's Instruction 953, the annual estimates for the 2026 year are hereby included in the Annual Report. These estimates do not form part of the 2025 financial statements and are not subject to audit.

**Central Regional TAFE  
2026 S40 SUBMISSION  
STATEMENT OF COMPREHENSIVE INCOME**

**2026  
Budget  
Estimate  
\$**

|   |                     |
|---|---------------------|
| <b>COST OF SERVICES</b>                                     |                     |
| <b>Expenses</b>   |                     |
| Employee benefits expense                                   | 62,649,757          |
| Supplies and services                                       | 18,661,852          |
| Depreciation and amortisation expense                       | 6,279,810           |
| Finance costs   | 174,293             |
| Grants and subsidies  | 0                   |
| Loss on disposal of non-current assets                      | 0                   |
| Cost of sales   | 486,094             |
| Revaluation decrement                                       | 0                   |
| Other expenses  | 6,985,380           |
| <b>Total Cost of Services</b>                               | <b>95,237,186</b>   |
| <b>Income</b>   |                     |
| <b>Revenue</b>  |                     |
| Fee for service   | 931,977             |
| Student charges and fees                                    | 3,212,000           |
| Ancillary trading   | 349,709             |
| Sales   | 804,479             |
| Commonwealth grants and contributions                       | 0                   |
| Interest revenue  | 722,675             |
| Other revenue   | 1,117,127           |
| <b>Total Revenue</b>  | <b>7,137,967</b>    |
| <b>Gains</b>  |                     |
| Gain on disposal of non-current assets                      | 0                   |
| Other gains (Asset Revaluation Increment)                   | 0                   |
| Gain on disposal of lease arrangements                      | 0                   |
| <b>Total Gains</b>  | <b>0</b>            |
| <b>Total income other than income from State Government</b> | <b>7,137,967</b>    |
| <b>NET COST OF SERVICES</b>                                 | <b>(88,099,219)</b> |
| <b>INCOME FROM STATE GOVERNMENT</b>                         |                     |
| State funds   | 78,680,679          |
| Assets assumed/(transferred)                                | 0                   |
| Resources received free of charge                           | 3,194,593           |
| Royalties for regions                                       | 0                   |
| <b>Total income from State Government</b>                   | <b>81,875,272</b>   |
| <b>SURPLUS (DEFICIT) FOR THE PERIOD</b>                     | <b>(6,223,947)</b>  |
| <b>OTHER COMPREHENSIVE INCOME</b>                           |                     |
| Changes in asset revaluation reserve                        | 0                   |
| Gains/(losses) recognised directly in equity                | 0                   |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>            | <b>(6,223,947)</b>  |

**Central Regional TAFE  
2026 S40 SUBMISSION  
STATEMENT OF FINANCIAL POSITION**

**2026  
Budget  
Estimate  
\$**

**ASSETS**

**Current Assets**

|  |           |
|--|-----------|
| Cash and cash equivalents                      | 9,221,265 |
| Restricted cash and cash equivalents           | 213,011   |
| Inventories                                    | 27,365    |
| Receivables                                    | 1,565,141 |
| Other current assets                           | 929,474   |
| Other financial assets                         | 0         |
| Non-current assets classified as held for sale | 0         |

**Total Current Assets** **11,956,256**

**Non-Current Assets**

|                                      |             |
|--------------------------------------|-------------|
| Restricted cash and cash equivalents | 198,584     |
| Inventories                          | 0           |
| Receivables                          | 0           |
| Property, plant and equipment        | 149,363,516 |
| Right of Use Assets                  | 3,145,860   |
| Intangible assets                    | 0           |
| Other non-current assets             | 0           |

**Total Non-Current Assets** **152,707,960**

**TOTAL ASSETS** **164,664,216**

**LIABILITIES**

**Current Liabilities**

|   |           |
|---|-----------|
| Payables  | 1,991,114 |
| Borrowings  | 0         |
| Amounts due to the Treasurer  | 0         |
| Lease Liabilities   | 763,586   |
| Employee Related Provisions   | 5,854,469 |
| Other current liabilities   | 2,125,368 |
| Liabilities directly associated with non-current assets classified as held for sale | 0         |

**Total Current Liabilities** **10,734,537**

**Non-Current Liabilities**

|                               |           |
|-------------------------------|-----------|
| Payables                      | 0         |
| Lease Liabilities             | 2,912,131 |
| Employee Related Provisions   | 4,369,808 |
| Other non-current liabilities | 0         |

**Total Non-Current Liabilities** **7,281,939**

**TOTAL LIABILITIES** **18,016,476**

**NET ASSETS** **146,647,739**

**EQUITY**

|                                  |              |
|----------------------------------|--------------|
| Contributed Equity               | 170,707,394  |
| Reserves                         | 27,832,972   |
| Accumulated surplus/(deficiency) | (51,892,627) |

**TOTAL EQUITY** **146,647,739**

**Central Regional TAFE  
2026 S40 SUBMISSION  
STATEMENT OF CASH FLOWS**
**2026  
Budget  
Estimate  
\$**
**CASH FLOWS FROM STATE GOVERNMENT**

|  |                   |
|--|-------------------|
| Delivery and Performance Agreement Revenue       | 75,899,001        |
| Capital contributions                            | 0                 |
| Special purpose grant/cash transferred from DTWD | 0                 |
| Royalties for Regions                            | 0                 |
| Other public Sector Entities and Non-DPA Revenue | 2,681,679         |
| <b>Net cash provided by State Government</b>     | <b>78,580,680</b> |

**Utilised as follows:**
**CASH FLOWS FROM OPERATING ACTIVITIES**
**Operating Payments**

|                                    |              |
|------------------------------------|--------------|
| Employee benefits                  | (62,599,758) |
| Supplies and services              | (15,317,258) |
| Finance costs                      | (174,293)    |
| Grants and subsidies               | 0            |
| GST payments on purchases          | (1,460,873)  |
| GST payments to taxation authority | 0            |
| Cost of goods sold                 | (149,047)    |
| Other payments                     | (7,107,485)  |

**Operating Receipts**

|                                       |           |
|---------------------------------------|-----------|
| Fee for service                       | 1,300,166 |
| Student fees and charges              | 2,868,881 |
| Ancillary trading                     | 349,709   |
| Commonwealth grants and contributions | 0         |
| Interest received                     | 722,674   |
| GST receipts on sales                 | 654,519   |
| GST receipts from taxation authority  | 806,355   |
| Sale of Goods                         | 344,897   |
| Other receipts                        | 1,436,697 |

**Net cash provided by/(used in) operating activities (78,324,816)**
**CASH FLOWS FROM INVESTING ACTIVITIES**

|   |           |
|---|-----------|
| Proceeds from sale of non-current physical assets | 0         |
| Purchase of non-current physical assets           | (854,410) |
| Purchase/Sale of Investments                      | 0         |
| Investments in other current financial assets     | 0         |
| Capital Contribution                              | 0         |

**Net cash provided by/(used in) investing activities (854,410)**
**CASH FLOWS FROM FINANCING ACTIVITIES**

|                                      |           |
|--------------------------------------|-----------|
| Proceeds from borrowings             | 0         |
| Repayment of borrowings              | 0         |
| Other proceeds                       | 0         |
| Other repayments                     | 0         |
| Finance lease repayment of principal | (649,676) |

**Net cash provided by/(used in) financing activities (649,676)**

27th pay / accrued salaries (payables) adjustment

**Net increase/(decrease) in cash held and cash equivalents (1,248,222)**

Cash and cash equivalents at the beginning of the period 10,881,082

**CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD 9,632,860**

| Central Regional TAFE<br>2026 S40 SUBMISSION<br>STATEMENT OF CHANGES IN EQUITY | 2026<br>Budget<br>Estimate<br>\$ |
|--|----------------------------------|
| <b>Balance of equity at start of period</b>                                    | <b>149,621,686</b>               |
| <b>CONTRIBUTED EQUITY</b>  |                                  |
| Balance at start of period   | <b>167,457,394</b>               |
| Capital contribution   | 3,250,000                        |
| Balance at end of period   | <b>170,707,394</b>               |
| <b>RESERVES</b>  |                                  |
| <b>Asset Revaluation Reserve</b>   |                                  |
| Balance at start of period   | 27,832,972                       |
| Changes in accounting policy or correction of prior period errors              | 0                                |
| Restated balance at start of period  | <b>27,832,972</b>                |
| Gains/(losses) from asset revaluation  | 0                                |
| <b>Balance at end of period</b>  | <b>27,832,972</b>                |
| <b>ACCUMULATED SURPLUS (RETAINED EARNINGS)</b>                                 |                                  |
| Balance at start of period   | (45,668,680)                     |
| Restated balance at start of period  | <b>(45,668,680)</b>              |
| Surplus/(deficit) or profit/(loss) for the period                              | (6,223,947)                      |
| Balance at end of period   | <b>(51,892,627)</b>              |
| <b>Balance of equity at end of period</b>                                      | <b>146,647,739</b>               |
| Total income and expense for the period  | <b>(6,223,947)</b>               |



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# 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 2025.

Christine Rafanelli  
Governing Council Chair  
Central Regional TAFE  
10 March 2026

Ema Fifita  
Acting Managing Director  
Central Regional TAFE  
10 March 2026

## Government Goals

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

## 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 2025, 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. 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

|                       | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target | 2025 Actual  |
|-----------------------|-------------|-------------|-------------|-------------|--------------|
| Central Regional TAFE | 84.3%       | 87.2%       | 88.5%       | 90.0%       | <b>84.3%</b> |
| Western Australia     | 85.7%       | 87.3%       | 84.7%       | NA          | <b>85.0%</b> |

**Source:** Wallis, Student Satisfaction Survey 2025

**Derivation:** The total population for Central Regional TAFE was 4,606 students and 685 responses were received. This represents a response rate 14.9%. The college's relative confidence interval was  $\pm 2.5\%$  at the 95% confidence level.

The total population for the whole of Western Australia (excluding private training providers) was 52,767 students and 9 004 responses were received. This represents a response rate of 17.1%. The whole of Western Australia's relative confidence interval was  $\pm 0.7\%$  at the 95% confidence level.

**Notes:** The 2025 Student Satisfaction result of 84.3% was below the target of 90.0%. The result was derived from a 14.9% survey response rate. While broadly consistent with sector trends, the result has been reviewed, and the College will focus on increasing response rates through targeted engagement, introducing mid-course feedback mechanisms, strengthening communication about survey participation, and analysing dissatisfaction themes to inform service improvements. While the response rate was below 50%, the sample size achieved produced acceptable statistical confidence levels, supporting that the results reasonably represent the views of the wider student population.

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 training.

Table Two: Graduate Achievement

|   | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target | 2025 Actual  |
|---|-------------|-------------|-------------|-------------|--------------|
| Central Regional TAFE                                   | 88.9%       | 90.9%       | 89.2%       | 91.0%       | <b>92.3%</b> |
| Students at TAFE Institutes (previously TAFE Australia) | 85.7%       | 86.6%       | 85.0%       | N/A         | <b>84.3%</b> |
| All Students (Previously All VET Providers Australia)   | 87.2%       | 88.1%       | 87.4%       | N/A         | <b>86.7%</b> |

**Source:** 2025 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

**Notes:** 607 graduates responded to the survey, giving a response rate of 32.5%. The college's relative confidence interval was  $\pm 2.0\%$  with at the confidence level of 95%. While the response rate was below 50%, the sample size achieved produced acceptable statistical confidence levels, supporting that the results reasonably represent the views of the wider student population.

### 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

|  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target | 2025 Actual  |
|--|-------------|-------------|-------------|-------------|--------------|
| <b>Graduates Employed</b>                                  |             |             |             |             |              |
| Central Regional TAFE                                      | 79.9%       | 84.5%       | 76.6%       | 80.0%       | <b>82.1%</b> |
| Students at TAFE Institutes<br>(previously TAFE Australia) | 75.6%       | 77.7%       | 74.6%       | N/A         | <b>74.0%</b> |
| All Students<br>(previously All VET Providers Australia)   | 77.4%       | 79.5%       | 77.1%       | N/A         | <b>75.7%</b> |
| <b>Graduates Unemployed</b>                                |             |             |             |             |              |
| Central Regional TAFE                                      | 7.8%        | 7.7%        | 11.4%       | N/A         | 7.4%         |
| Students at TAFE Institutes<br>(previously TAFE Australia) | 13.1%       | 12.2%       | 14.3%       | N/A         | 14.8%        |
| All Students<br>(previously All VET Providers Australia)   | 11.5%       | 10.6%       | 12.8%       | N/A         | 13.5%        |
| <b>Graduates Not in Labour Force</b>                       |             |             |             |             |              |
| Central Regional TAFE                                      | 12.3%       | 7.6%        | 12.0%       | N/A         | 10.6%        |
| Students at TAFE Institutes<br>(previously TAFE Australia) | 11.3%       | 10.0%       | 11.1%       | N/A         | 11.1%        |
| All Students<br>(previously All VET Providers Australia)   | 11.1%       | 9.9%        | 10.1%       | N/A         | 10.7%        |

Source: 2025 Student Outcomes Survey, National Centre for Vocational Education Research (NCVER)

Notes: 607 graduates responded to the survey, giving a response rate of 32.5%. The college's relative confidence interval was  $\pm 2.0\%$  with at the confidence level of 95%. While the response rate was below 50%, the sample size achieved produced acceptable statistical confidence levels, supporting that the results reasonably represent the views of the wider student population.

### 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 2025 Profile, Estimated Vs Achieved SCH

|      | Target SCH       | Achieved SCH     | % Achieved   |
|------|------------------|------------------|--------------|
| 2022 | 2,200,000        | 1,879,709        | 85.4%        |
| 2023 | 2,200,000        | 2,149,122        | 97.7%        |
| 2024 | 2,300,000        | 2,557,237        | 111.2%       |
| 2025 | <b>2,440,000</b> | <b>2,200,561</b> | <b>90.2%</b> |

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

**Notes:**

- i The % Profile Achievement is obtained by dividing the actual DPA SCH achieved by the Target SCH contained within the DPA.
- ii SCH achievement based on the Original DPA and not on variations agreed to in 2025.
- iii During 2025 Central Regional TAFE negotiated two variations to the DPA (in May and September).

## 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 2025 Profile by the State Australian and New Zealand Standard Classification of Occupation (ANZSCO) Categories

| ANZSCO Group  | 2025 Target SCH | 2025 Actual SCH |
|---|-----------------|-----------------|
| <b>1 MANAGERS</b>                                     |                 |                 |
| 11 Chief Executives, General Managers and Legislators | 4,000           | 4,415           |
| 12 Farmers and Farm Managers                          | 1,000           | -               |
| 13 Specialist Managers                                | 11,000          | 2,815           |
| 14 Hospitality, Retail and Service Managers           | 12,000          | 3,050           |
| <b>Sub-Total SCH</b>                                  | <b>28,000</b>   | <b>10,280</b>   |
| <b>2 PROFESSIONALS</b>                                |                 |                 |
| 21 Arts and Media Professionals                       | 24,360          | 28,930          |

| ANZSCO Group                                    |  | 2025<br>Target SCH | 2025<br>Actual SCH |
|---|--|--------------------|--------------------|
| 23  | Design, Engineering, Science and Transport Professionals | 42,400             | 47,722             |
| 24  | Education Professionals                                  | 17,310             | 20,735             |
| 26  | ICT Professionals  | 30,700             | 14,590             |
| 27  | Legal, Social and Welfare Professionals                  | 8,010              | 13,510             |
| <b>Sub-Total SCH</b>                            |  | <b>122,780</b>     | <b>125,487</b>     |
| <b>3 TECHNICIANS AND TRADES WORKERS</b>         |  |                    |                    |
| 31  | Engineering, ICT and Science Technicians                 | 90,778             | 65,486             |
| 32  | Automotive and Engineering Trades Workers                | 273,899            | 225,701            |
| 33  | Construction Trades Workers                              | 39,700             | 42,993             |
| 34  | Electrotechnology and Telecommunications Trades Workers  | 70,764             | 48,526             |
| 35  | Food Trades Workers                                      | 28,800             | 25,130             |
| 36  | Skilled Animal and Horticultural Workers                 | 58,865             | 63,990             |
| 39  | Other Technicians and Trades Workers                     | 12,800             | 14,025             |
| <b>Sub-Total SCH</b>                            |  | <b>575,606</b>     | <b>485,851</b>     |
| <b>4 COMMUNITY AND PERSONAL SERVICE WORKERS</b> |  |                    |                    |
| 41  | Health and Welfare Support Workers                       | 197,652            | 176,220            |
| 42  | Carers and Aides   | 287,801            | 261,777            |
| 43  | Hospitality Workers                                      | 15,680             | 18,693             |
| 45  | Sports and Personal Service Workers                      | 32,805             | 44,540             |
| <b>Sub-Total SCH</b>                            |  | <b>533,938</b>     | <b>501,230</b>     |
| <b>5 CLERICAL AND ADMINISTRATIVE WORKERS</b>    |  |                    |                    |
| 51  | Office Managers and Program Administrators               | 12,000             | 12,300             |
| 52  | Personal Assistants and Secretaries                      | 17,184             | 2,515              |
| 53  | General Clerical Workers                                 | 71,790             | 52,685             |
| 55  | Numerical Clerks   | 20,090             | 17,035             |
| 59  | Other Clerical and Administrative Workers                | 1,600              | 5,360              |
| <b>Sub-Total SCH</b>                            |  | <b>122,664</b>     | <b>89,895</b>      |

| ANZSCO Group                             |  | 2025<br>Target SCH | 2025<br>Actual SCH |
|--|--|--------------------|--------------------|
| <b>6 SALES WORKERS</b>                   |  |                    |                    |
| 62                                       | Sales Assistants and Salespersons      | 4,288              | 1,904              |
| <b>Sub-Total SCH</b>                     |  | <b>4,288</b>       | <b>1,904</b>       |
| <b>7 MACHINERY OPERATORS AND DRIVERS</b> |  |                    |                    |
| 71                                       | Machine and Stationary Plant Operators | 111,690            | 110,882            |
| 72                                       | Mobile Plant Operators                 | 374,500            | 365,963            |
| 73                                       | Road and Rail Drivers                  | 44,000             | 38,300             |
| <b>Sub-Total SCH</b>                     |  | <b>530,190</b>     | <b>515,145</b>     |
| <b>8 LABOURERS</b>                       |  |                    |                    |
| 82                                       | Construction and Mining Labourers      | 73,624             | 80,926             |
| 83                                       | Factory Process Workers                | 35,794             | 32,126             |
| 84                                       | Farm, Forestry and Garden Workers      | 132,620            | 135,673            |
| 85                                       | Food Preparation Assistants            | 16,500             | 8,399              |
| 89                                       | Other Labourers                        | 81,234             | 83,999             |
| <b>Sub-Total SCH</b>                     |  | <b>339,772</b>     | <b>341,123</b>     |
| <b>G GENERAL EDUCATION</b>               |  |                    |                    |
| GB                                       | Adult Literacy/ESL                     | 106,134            | 107,315            |
| GE                                       | Targeted Courses                       | 76,628             | 22,331             |
| <b>Sub-Total SCH</b>                     |  | <b>182,762</b>     | <b>129,646</b>     |
| <b>Total SCH</b>                         |  | <b>2,440,000</b>   | <b>2,200,561</b>   |

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

**Notes:**

- i SCH achievement based on the Original DPA and not on variations agreed to in 2025.
- ii During 2025 Central Regional TAFE negotiated two variations to the DPA (in May and September).
- iii Following a period of considerable growth in 2024 Central Regional TAFE experienced a decrease in delivery with a shortfall of 239,439 SCH below the planning target of 2,440,000 SCH. While this variance was reflected across most training priority areas the college continued to deliver strong outcomes for students, industry, and the broader community. Recognising the critical importance of the training priorities, the college has already initiated a comprehensive review to identify the underlying drivers of the 2025 result. The review identified several contributing factors to the shortfall, including instances of expired enrolments where students did not commence or continue training, enrolment processing and responsiveness to client enquiries early in the year, and reduced delivery associated with the conclusion of several major partnerships. Findings of this review requires the organisation to implement enhanced monitoring of expired enrolments to more effectively identify and address instances of non participation. In addition, a renewed focus within the business systems function will ensure greater efficiency and responsiveness to client enquiries, with enrolment processing prioritised at the commencement of the year. To further strengthen organisational resilience, business development activities and forward planning will be intensified to proactively mitigate anticipated shortfalls arising from the conclusion of major partnerships These insights will position the college to strengthen its responsiveness to demand, enhance program alignment with workforce needs and support improved performance against planning targets to ensure continued growth and impact across all of our regions.

## 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 2025 Financial Statements, and dividing by the actual SCH delivered for profile and non-profile, excluding credit transfers, exam only and continuing students.

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

|            | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target | 2025 Actual |
|------------|-------------|-------------|-------------|-------------|-------------|
| \$ per SCH | \$34.39     | \$33.51     | \$32.42     | \$36.57     | \$40.60     |

Source: Financial Statements and TECH One Student Management System.

#### Notes:

- i **2025 Target:** approved target (\$36.57) is based on the Section 40 estimate Total cost of services (\$91.4m) divided by total SCH planned (profile: 2.4m and non-profile: 60k).
- ii **2025 Actual:** actual (\$40.60) is a result of Total cost of services (\$93m) divided by total SCH achieved (profile: 2.2m and non-profile: 96k). The Total cost of services includes non-cash items (\$10.2m) such as depreciation, and resources received free of charge.
- iii **Variance:** Cost per SCH variance (\$4.03 or 11.02% increase) is due to a higher percentage variance in costs compared with SCH.



**Central  
Regional**

RTO: 52789

**Front Cover Image:**

Anelie Grace Libalib, 2025 WA Training Awards  
International Student of the Year. Photo supplied by  
DTWD

**Back Cover Image:**

The Australian Sea Lion (*Neophoca cinerea*), an  
endangered species, on the Houtman Abrolhos Islands.



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