



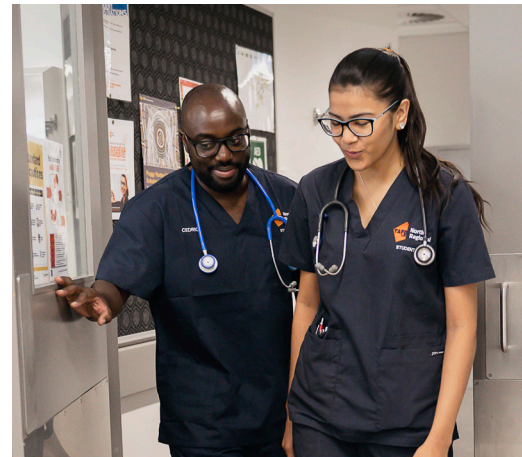
GOVERNMENT OF  
WESTERN AUSTRALIA



North  
Regional

# 2021

## Annual Report



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northregionaltafe.wa.edu.au



RT0: 52788

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# STATEMENT OF COMPLIANCE

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of North Regional TAFE for the calendar year ended 31 December 2021. This Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Vocational Education and Training Act 1996*.

The financial statements comply with Australian Accounting Standards – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board.



Nerida Kickett  
Acting Managing Director and Accountable Officer  
14 March 2022



Emma White  
Governing Council Chair  
14 March 2022

North Regional TAFE acknowledges the Traditional Custodians of both the Kimberley and Pilbara regions of Australia and their continuing connection to the land, sea, and community. We pay our respect to them and their cultures, and to the elders past, present and emerging.



# AGENCY OVERVIEW

## Executive Summary

### Governing Council Chair and Managing Director

On behalf of North Regional TAFE, we are pleased to present the 2021 Annual Report.

Throughout 2021, North Regional TAFE has delivered training to thousands of local students across the expansive and diverse Kimberley and Pilbara regions of Western Australia. This work continued to be guided by the refreshed purpose statement launched in the 2021-2023 Strategic Plan – “Creating Great Opportunities through Great Learning Experiences” in addition to the four strategic priorities of the 2021-2023 Strategic Plan:

- delivering quality education;
- strengthening our student, employer and community focus;
- valuing our people; and
- maximising our resources.

The State Government’s investment in training, via the WA Recovery Plan in response to COVID-19, to reduce course fees and provide free training resulted in a significant increase in TAFE enrolments across Western Australia. For North Regional TAFE this led to increased training demand which contributed to our highest ever SCH achievement.

These initiatives have also provided around \$62.3 million in key infrastructure development and promotion opportunities across our campuses including the following:

- Premier Mark McGowan visited our Broome campus to turn the first sod on the new \$11.6 million Hospitality and Student Services Centre.
- Education and Training Minister Sue Ellery attended our Kununurra campus as work commenced on the new \$6 million health and hospitality training centre which will provide specialist training spaces for hospitality and tourism, nursing and aged and disability care, and allow North Regional TAFE to deliver National Disability Insurance Scheme training in Kununurra to meet demand in the region.
- Demolition is complete and construction well underway on our new \$8 million contemporary classroom block and workshop at the Minurmarghali Mia campus in Roebourne.
- \$36.7 million upgrade to our Pundulmurra campus in South Hedland with a new Horticulture centre constructed and tender released for the trade workshop expansion along with further remedial works to expand and upgrade our light automotive training delivery facilities.

We also continued our valuable industry engagement to assist key local stakeholders in achieving their goals and targets. The State Government held a series of targeted Regional Skills Summits across Western Australia between August and December 2021 with one each being held in Karratha, Port Hedland, Broome and Kununurra. These Summits were well attended by local industry representatives recognised as leaders in their respective sectors and provided an opportunity to set up beneficial relationships with local businesses and stakeholders with informative discussions on the important issue of skills shortages. The Governing Council also held a number of Industry Engagement breakfast meetings, creating opportunities to work with our local communities and industry representatives for mutually beneficial outcomes and improved alignment of our training focus.

North Regional TAFE’s unique hands-on learning opportunities also ensures we are well positioned to become early adopters in developing training for the renewable energy sector and in 2021 we continued planning and building relationships around innovation and training in industries of the future, including the production of hydrogen as a fuel source.

North Regional TAFE ensures that our strategic priorities are aligned with that of the State Government by working closely with our Jobs and Skills Centre partners. The Jobs and Skills Centres are located on TAFE



campuses in Broome and Karratha, with additional outreach sites operated in Kununurra, South Hedland and Newman. The Centres provide support to employers and business owners in the form of recruitment assistance, including apprentices and trainees, providing essential information on training solutions and working collaboratively to reinforce North Regional TAFE's industry aligned training.

Some other key achievements by North Regional TAFE throughout the year include:

- Our Student Satisfaction Rating of 89.9% continues to exceed the state average (87.3%) and can partly be attributed to our success stories throughout 2021.
- Our commitment to reconciliation was further enhanced with the approval of an Innovate Reconciliation Action Plan (RAP) by Reconciliation Australia and officially launched at various events across North Regional TAFE campuses throughout National Reconciliation Week.
- Our commitment to diversity and inclusion continues to mature with the development of the College's first Multicultural Plan 2021-2023 and the North Regional TAFE Disability, Access, and Inclusion Plan 2021-2025.
- Diversity is paramount across our region and is embraced by North Regional TAFE. Some indicators of our success in this space include:
  - Approximately 32% of North Regional TAFE's students identify as Aboriginal and Torres Strait Islander across the Kimberley and Pilbara regions of Western Australia. North Regional TAFE offers training delivery within remote Aboriginal communities which is unique amongst large training providers in Western Australia.
  - The Module Load Completion Rate (MLCR) for Aboriginal and Torres Strait Islander apprentices remained high again in 2021 at 90.6% which is another positive result following on recent increases year on year.
  - The number of students identifying with disability increased once again in comparison to the previous year (391 in 2021 compared to 348 in 2020), which equates to approximately 5% of the student population.

On behalf of Governing Council and the Executive Team, we would like to thank North Regional TAFE staff for their efforts during 2021.

Importantly, we would also like to acknowledge the longstanding service and commitment of Kevin Doig who was the Managing Director at North Regional TAFE from 25 October 2016 until his retirement on 22 October 2021. Kevin was instrumental in the successful merge of two Colleges and numerous projects across the College. Kevin's passion for his role and his untiring efforts led our teams to deliver quality training as well as projects to improve the facilities and resources of North Regional TAFE for students, staff and other stakeholders.

We also acknowledge the hard work and commitment of Ian Smith, who proudly stood as Chair of the Governing Council for five years from the inception of North regional TAFE. Ian's leadership and support were instrumental in effecting positive change across the College during this time. Mick Unger, who served as our Deputy Chair and Melissa Hartmann, Governing Council member, also completed their time on the Governing Council in 2021. Mick and Melissa served for 10 years and seven years respectively, and during this time made significant contributions in their roles. We thank Ian, Mick and Melissa for their efforts and commitment and acknowledge the positive difference they have made.



Emma White  
Governing Council Chair



Nerida Kickett  
Acting Managing Director



*We're working for Western Australia.*

# North Regional TAFE **SNAPSHOT**

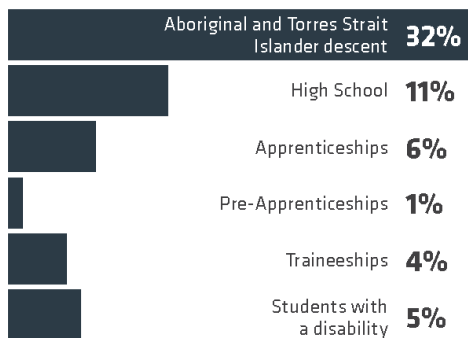
## STUDENT DEMOGRAPHICS



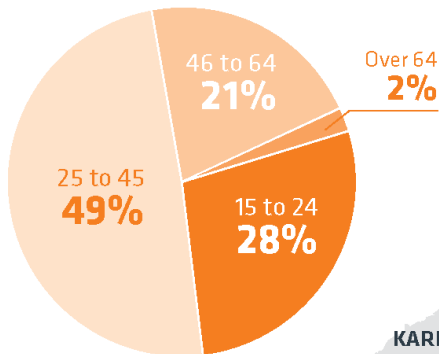
**8119** Total Students

**4,565** Male  
**3,545** Female

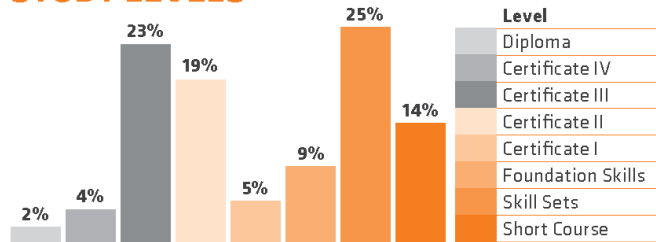
## STUDENT ENROLMENTS



## STUDENT AGE CATEGORIES



## STUDY LEVELS



## TOP 10 Qualifications

- Certificate III** in Civil Construction Plant Operations
- Certificate II** in Conservation and Land Management
- Certificate I** in Gaining Access to Training and Employment (GATE)
- Certificate III** in Early Childhood Education and Care
- Certificate III** in Conservation and Land Management
- Certificate II** in Surface Extraction Operations
- Certificate III** in Electrotechnology Electrician
- Certificate II** in Visual Arts
- Certificate II** in Maritime Operations (Coxswain Grade 1 Near Coastal)
- Certificate II** in Construction Pathways

## TOP 5 Skill Sets

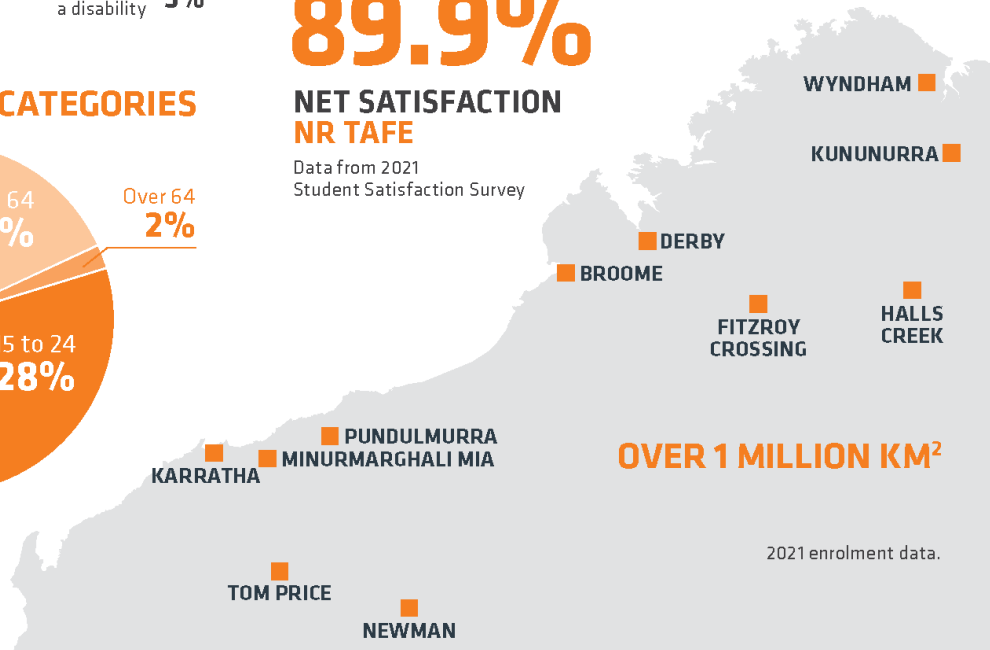
- First Aid and CPR**
- Provide Cardiopulmonary Resuscitation (CPR) Skill Set**
- Forklift Skill Set**
- Load and Unload Goods/Cargo Skill Set**
- 4WD Training Skill Set**

## STUDENT SATISFACTION

**89.9%**

### NET SATISFACTION NR TAFE

Data from 2021 Student Satisfaction Survey



## Agency Overview

### Enabling Legislation

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

### Responsible Minister

The Hon. Sue Ellery, BA MLA, Minister for Education and Training.

### Strategic direction

North Regional TAFE recently merged our Mission and Vision into the one single Purpose that drives everything we do:

### Our Purpose

Creating Opportunities through Great Learning Experiences.

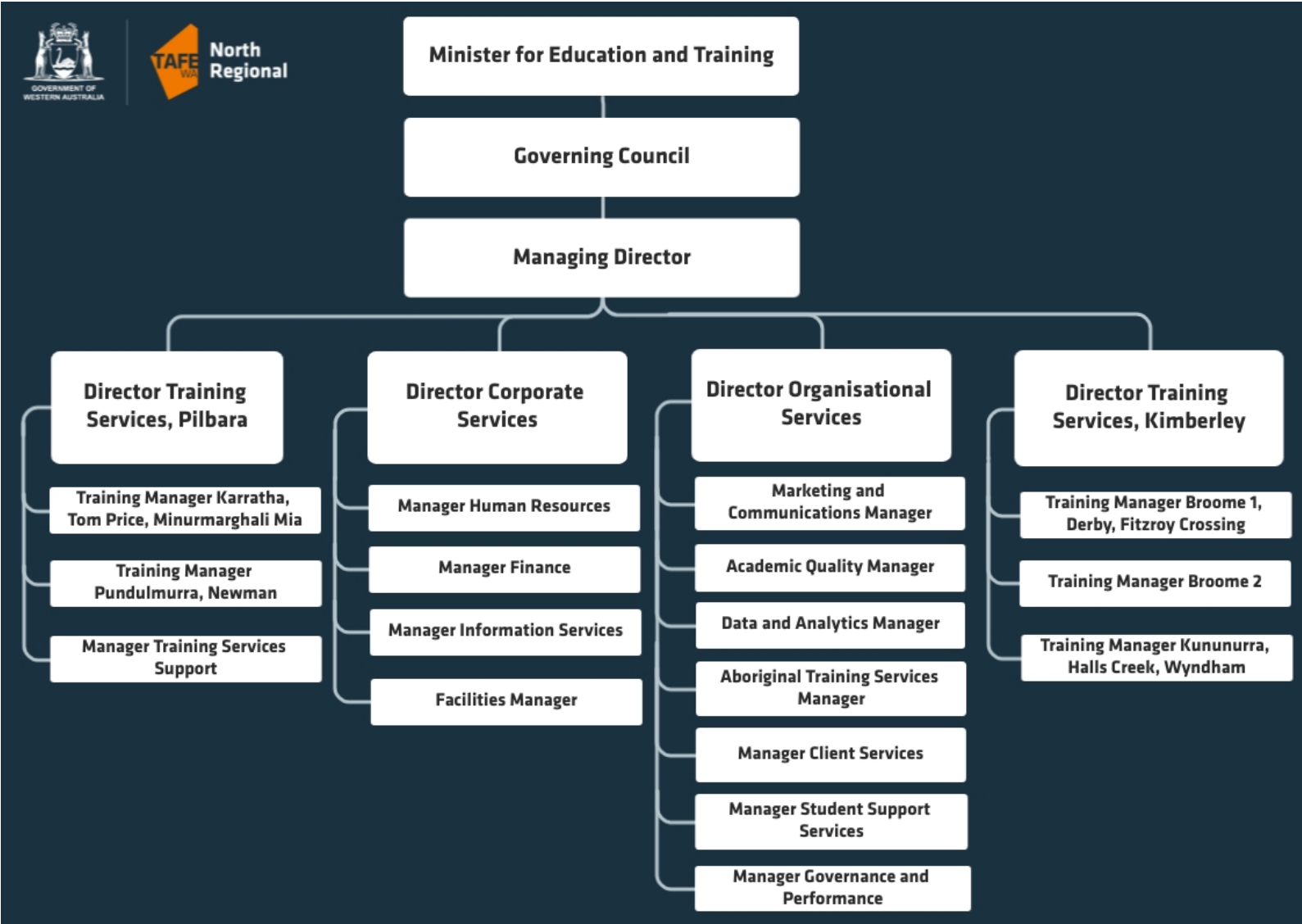
### Our Pillars

Our College is built on five pillars that reflect our commitment to providing quality and accessible vocational education and training that meets the needs of the individual, industry and the broader community.

- Respect and Human Rights
- Accountability
- Responsiveness
- Diversity of cultures, ideas, and peoples
- Aboriginal perspectives and reconciliation



# Organisational Structure





## Governing Council

The College’s Governing Council is constituted under the *Vocational Education and Training Act 1996*. The role, structure and responsibilities of the Governing Council are detailed in the State Training Provider Governing Council Handbook published by the Department of Training and Workforce Development.

Under the terms of the *Vocational Education and Training Act 1996*, the Governing Council is the governing body of the College with authority in the name of the College to perform the functions of the College and govern its operations and affairs.



**Emma White**  
Chair



**Fran Haintz**  
Deputy Chair



**Gary Arcus**



**Wendy Dunne**



**Kristy Brittain**



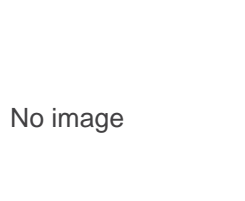
**Barbara O'Driscoll**



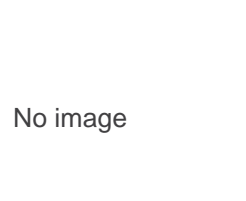
**Maree Stallard**



**Joseph Grande**



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**Nicholas Preece**

**Lorraine Injie**

### Exiting Members from 30 June 2021



**Ian Smith**  
Chair



**Mick Unger**  
Deputy Chair



**Melissa Hartmann**  
Member

## Executive Management Team

The Executive Management Team (EMT) is responsible for ensuring the College strategic objectives are being met. The EMT works collegially to plan, monitor performance, and take corrective measures where required.



**Nerida Kickett**  
Acting Managing Director



**Jan Edwards**  
Director Organisational Services



**Markus Beuke**  
Director Training Services  
Kimberley



**Jeffrey Cooper**  
Director Training Services Pilbara



**Neil Harrison**  
Acting Director Corporate  
Services

No Image

**Greg Cameron**  
Acting Director Corporate  
Services

## Exiting Executive Management



**Kevin Doig**  
Managing Director  
Retired 20 October 2021



**Tim McLachlan**  
Director Corporate Services  
to 8 February 2021



## Relevant Legislation

In the performance of its functions, North Regional TAFE complies with the following relevant written laws:

State Legislation	
<i>Auditor General Act 2006</i> <i>Building Act 2011</i> <i>Corruption and Crim Commission Act 2003</i> <i>Disability Services Act 1993</i> <i>Electoral Act 1907</i> <i>Equal Opportunity Act 1984</i> <i>Financial Management Act 2006</i> <i>Minimum Conditions of Employment Act 1993</i> <i>Government Employees Superannuation Act 1987</i> <i>Industrial Relations Act 1979</i> <i>State Records Act 2000</i>	<ul style="list-style-type: none"> <li>• <i>State Supply Commission Act 1991</i></li> <li>• <i>Freedom of Information Act 1992</i></li> <li>• <i>Occupational Safety and Health Act 1984</i></li> <li>• <i>Public and Bank Holidays Act 1972</i></li> <li>• <i>Public Interest Disclosure Act 2013</i></li> <li>• <i>Public Sector management Act 1994</i></li> <li>• <i>Workers Compensation and Injury Management Act 1981</i></li> <li>• <i>Working with Children (Criminal Record Checking) Act 2004</i></li> <li>• <i>Vocational Education and Training Act 1996</i></li> </ul>

Commonwealth Legislation	
<i>Copyright Act 1968</i> <i>Constitution Act 1889</i> <i>Fair Work Act 2009</i> <i>Fringe Benefits Tax Act 1986</i> <i>Goods and Services Tax Act 1999</i>	<ul style="list-style-type: none"> <li>• <i>Privacy Act 1988</i></li> <li>• <i>Racial Discrimination Act 1975</i></li> <li>• <i>Sex Discrimination Act 1984</i></li> <li>• <i>Skilling Australia's Workforce Act 2005</i></li> <li>• <i>Student Identifiers Act 2014</i></li> </ul>

## Performance Management Framework

### Links between State Government goals and strategic outcomes

North Regional TAFE's Strategic Plan 2021-2023 outlines our key strategic goals and priorities that linked to State Government goals and the State Training Plan throughout 2021.

North Regional TAFE's 2021 strategic goals and how we measured these goals are listed below:

Strategic Goals	Measurements
Deliver High Quality Vocational Education Strengthen our Student, Employer and Community Focus Valuing Our People Maximise Our Resources	<ul style="list-style-type: none"> <li>• Understanding student satisfaction and needs</li> <li>• Staff surveys / Delivery of SCH targets</li> <li>• Student surveys (Graduate, Satisfaction)</li> <li>• Increase percentage of Aboriginal students and students with a disability accessing our support services</li> <li>• Implementation of professional development around inclusiveness</li> <li>• Inductions of all new staff</li> <li>• Increase skills to improve quality and compliance</li> <li>• Commercial revenues</li> <li>• \$ Cost / SCH</li> <li>• S.40 financial position</li> <li>• Audit results</li> </ul>



North Regional TAFE's strategic performance is also measured via the Key Performance Indicators within this Annual Report.

The Business Plan 2021 describes the vocational education and training and other priorities executed in order to meet our strategic outcomes.

### Changes to outcome-based framework

Our outcome-based management framework did not change during 2021.

### Shared responsibilities with other agencies

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



# AGENCY PERFORMANCE

## Report on Operations

Indicators	2021 Target	2021 Actual	Variation
<b>Student Satisfaction</b> Overall Student Satisfaction	<b>90.0%</b>	<b>89.9%</b>	<b>-0.1%</b>

Source: WA Student Satisfaction Survey 2021

**Comment:** North Regional TAFE exceeds the State average of 87.3% by 2.6%.

<b>Graduate Achievement Rate</b> Achieved main reason for doing course	<b>89.0%</b>	<b>88.9%</b>	<b>-0.1%</b>
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Source: NCVET Student Outcomes Survey 2021 – North Regional TAFE

**Comment:** North Regional TAFE exceeds the State average of 83.7% by 5.2%.

<b>Graduate Destination Rate</b> Employed	<b>85.0%</b>	<b>78.7%</b>	<b>-6.3%</b>
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Source: NCVET Student Outcomes Survey 2021 – North Regional TAFE

**Comment:** North Regional TAFE exceeds the State average of 68.5% by 10.2%.

Training outcomes	2021 Target	2021 Actual	% Achieved
<b>Achievement of Profile Delivery</b> Profile achieved SCH	<b>1,429,289</b>	<b>1,123,866</b>	<b>78.6%</b>

**Comment:** North Regional TAFE delivered a total of 1,237,801 student curriculum hours (SCH) to 8,119 students over the 2021 academic year. SCH delivery includes both State Government subsidised training (profile funded training) and non-profile training, including domestic and international fee-for-service delivery, and Commonwealth Government funded activity.

State Government subsidised training saw 1,123,866 SCH delivered to 8,045 students.

Financial efficiency indicator	2021 Target	2021 Actual	Variation
<b>Delivery costs per curriculum hour</b>	<b>\$43.38</b>	<b>\$54.54</b>	<b>-\$11.16</b>

Source: Statement of comprehensive income



### Benchmarks for training in priority areas

The table below are the achievements for the College in terms of performance against the contract targets in the 2021 Delivery Performance Agreement (DPA).

Apprenticeships, traineeships, and work placements required as part of a qualification are an important, highly valued aspect of North Regional TAFE's training delivery and provide critical learning experiences and pathways to skilled employment.

Training Priority	Target (SCH)	Actual (SCH)	%
Apprenticeship	136,088	127,587	93.8%
Traineeship	79,916	59,361	74.3%
Employment Based Training (EBT) Total	216,004	186,948	86.6%
Priority Industry Training	729,771	535,294	73.4%
General Industry Training	285,589	195,384	68.4%
Foundation Skills and General Education	197,925	206,240	104.2%
Age 15-24	599,747	454,548	75.8%

### Qualification Completions

Priority areas	Benchmark	Actual	%
Certificate III and above	844	420	49.8%
Aboriginal and Torres Strait Islanders Certificate II and above	377	202	53.6%
Students with a disability Certificate II and above	60	44	73.3%

### Student demographic response rates

At enrolment time, students are asked to answer two demographic questions:

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

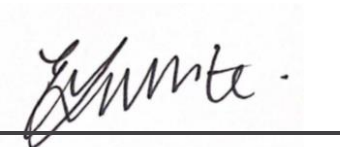
The table below shows the response rate to these questions.

Demographic	Benchmark	Actual	Variation
Aboriginal Question	90%	91.4%	1.4%
Disability Question	90%	91.2%	1.2%

# Key Performance Indicators and Certification


## Certification of Key Performance Indicators

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the North Regional TAFE's performance, and fairly represent the performance of North Regional TAFE for the financial period ended 31 December 2021.



Emma White  
Chair, Governing Council  
North Regional TAFE

14 March 2022



Nerida Kickett  
Acting Managing Director  
North Regional TAFE

14 March 2022



## Desired Outcome

The desired outcome of North Regional TAFE is the provision of vocational education and training services to meet community and industry training needs.

North Regional TAFE has developed the following Key Performance Indicators (KPIs) to provide an overall indication of its performance relating to the effectiveness and efficiency in the achievement of the above outcome. North Regional TAFE 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.

## Overall Student Satisfaction

The table below presents information about the satisfaction levels amongst students at North Regional TAFE. The figures are derived from the WA Student Satisfaction Survey which is used to measure the quality of the service provided by North Regional TAFE, and to gain a better understanding of our customers and their needs. The 2021 survey was conducted by EY Sweeney on behalf of the Department of Training and Workforce Development (DTWD).

The overall student satisfaction rating expresses the number of 'satisfied' and 'very satisfied' respondents. The results provide an overall expression of how satisfied students are with various services provided by North Regional TAFE.

In the 2021 Training WA Student Satisfaction Survey, 89.9% of students who responded were either very satisfied or satisfied with their chosen course at North Regional TAFE. North Regional TAFE achieved a higher satisfaction rating than the State average of 87.3%.

Our new 2021-2023 Strategic Plan introduced a new strategic priority: Strengthen our Student, Employer and Community Focus. As a result, North Regional TAFE will interpret the data from this survey in greater detail in an effort to find opportunities to improve student satisfaction.

**Table 1**

2021 Student Satisfaction	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual
North Regional TAFE	93.1%	91.1%	88.9%	90.0%	89.9%
Western Australia	88.2%	87.5%	87.6%	N/A	87.3%

Source: EY Sweeney (2018-2021) Student Satisfaction Survey;

Notes: The response rate for the survey was 24.1%. Confidence level is 95% and a margin of error +/- 1.8%. Total population of 3,220 with a sample size of 775 students.

The WA Student Satisfaction Survey is an annual survey amongst students who are funded under the National Agreement for Skills and Workforce Development. The following student groups have been excluded from the scope of the survey: international full fee-paying students, students undergoing training through a school-based program (VET in schools), students who are in a correctional facility and students aged less than 15 years.

## Graduate Destination Rate

This KPI measures the proportion of graduates (qualification completers) in employment, demonstrating the extent to which North Regional TAFE is providing relevant training that improves student employability. The performance indicator shows the proportion of graduates responding to the National Centre for Vocational Education Research (NCVER) Student Outcomes Survey who are in paid employment at the time of the survey; mid-2021.

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

The 2021 Actual figure is down on the North Regional TAFE target, however an increase on 2020 Actual result, a trend also observed across the state and nationally.

North Regional TAFE will revise its target for the 2023 Business Plan after a close examination of the available data and the current employment environment.

**Table 2**

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual
North Regional TAFE	88.4%	84.4%	73.8%	85.0%	78.7%
Western Australia	68.5%	67.3%	60.3%		68.5%
TAFE Australia	72.4%	71.3%	65.7%		70.3%

Source: NCVER, Student Outcomes Survey

Notes: 162 graduates responded to the survey, giving a response rate of 27.1%. Confidence level is 95% with a margin of error of +/- 5.7%.

### Graduate Achievement Rate

This KPI measures the extent to which North Regional TAFE graduates (qualification completers) have wholly or partly achieved their main reason for undertaking the course.

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

North Regional TAFE again exceeded the state and national average for TAFE Colleges and maintained a commendable outcome reaching the 2021 target.

**Table 3**

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual
North Regional TAFE	92.4%	83.3%	86.0%	89.0%	88.9%
Western Australia	79.7%	78.8%	79.5%		83.7%
TAFE Australia	82.1%	81.9%	81.8%		83.8%

Source: NCVER, Student Outcomes Survey – Qualification completers

Notes: 162 graduates responded to the survey, giving a response rate of 27.1%. Confidence level is 95% with a margin of error of +/- 4.2%.

### Achievement of Profile Delivery

North Regional TAFE is resourced to deliver courses under Government-purchased funding guidelines to meet consumer demand and respond to local community needs, individual requirements and workforce development plans. This performance indicator reports the effectiveness of North Regional TAFE in meeting Delivery and Performance Agreement (DPA) targets.

### Achievement of 2021 (DPA) Profile, Planned vs Achieved SCH

Table 4 shows the percentage of Student Curriculum Hours (SCH) achieved for activities as contracted with DTWD for vocational education and training delivery through the DPA.

Profile Achievement = DPA SCH Achieved / Target SCH contained within DPA.

The full year 2021 figures represent TAFE performance for the reporting period 31 December 2021.

Table 4

PROFILE SUMMARY TABLE	Year	Target SCH	Actual SCH	% Achievement
Achievement of profile delivery	2021	1,429,289	1,123,866	78.6%
	2020	1,250,620	913,032	73.0%
	2019	1,200,246	978,071	81.5%
	2018	1,100,000	1,101,631	100.1%

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

Notes: Planned targets are based on the original DPA.

North Regional TAFE achieved its highest ever SCH figure in 2021 but did not reach the ambitious target set.

North Regional TAFE has worked with the State Government to set a target of 1,254,000 for 2022 and it anticipates a further improved Actual SCH figure increasing the highest ever SCH figure once more.

Table 5 gives a detailed breakdown indicating the extent to which North Regional TAFE has met its strategic training needs as defined in the State Training Profile.

Table 5

## Detailed breakdown by ANZSCO

ANZSCO Group	2018 Profile SCH Achieved	2019 Profile SCH Achieved	2020 Profile SCH Achieved	2021 Planned	2021 Achieved	2021 Achieved %
<b>1 MANAGERS</b>	<b>15,970</b>	<b>10,430</b>	<b>16,519</b>	<b>34,186</b>	<b>10,040</b>	<b>29.4%</b>
11 Chief Executives, General Managers and Legislators	14,305	8,970	13,315	27,334	9,160	33.5%
12 Farmers and Farm Managers	100	95	0	550	0	0.0%
13 Specialist Managers	270	935	1,354	3,200	355	11.1%
14 Hospitality, Retail and Service Managers	1,295	430	1,850	3,102	525	16.9%
<b>2 PROFESSIONALS</b>	<b>71,224</b>	<b>68,537</b>	<b>48,371</b>	<b>78,703</b>	<b>72,671</b>	<b>92.3%</b>
21 Arts and Media Professionals	21,220	26,514	17,491	32,943	25,175	76.4%
22 Business, Human Resource and Marketing Professionals	9,330	4,580	5,510	7,452	6,185	83.0%
23 Design, Engineering, Science and Transport Professionals	34,964	17,908	11,390	14,716	24,416	165.9%
24 Education Professionals	4,850	19,165	13,940	22,992	16,455	71.6%
26 ICT Professionals	860	370	40	600	440	73.3%



ANZSCO Group	2018 Profile SCH Achieved	2019 Profile SCH Achieved	2020 Profile SCH Achieved	2021 Planned	2021 Achieved	2021 Achieved %
<b>3 TECHNICIANS AND TRADES WORKER</b>	<b>152,455</b>	<b>148,556</b>	<b>146,785</b>	<b>190,427</b>	<b>180,680</b>	<b>94.9%</b>
31 Engineering, ICT and Science Technicians	17,399	7,229	10,547	16,501	20,618	125.0%
32 Automotive and Engineering Trades Workers	41,715	48,417	50,230	70,203	64,218	91.5%
33 Construction Trades Workers	35,453	29,965	16,812	22,794	26,038	114.2%
34 Electrotechnology and Telecommunications Trades Workers	38,439	35,724	34,222	35,955	39,895	111.0%
35 Food Trades Workers	5,854	9,975	14,061	26,741	10,870	40.6%
36 Skilled Animal and Horticultural Workers	10,160	8,675	18,460	14,300	10,760	75.2%
39 Other Technicians and Trades Workers	3,435	8,571	2,453	3,933	8,281	210.6%
<b>4 COMMUNITY AND PERSONAL SERVICE WORKERS</b>	<b>234,145</b>	<b>203,861</b>	<b>201,507</b>	<b>357,892</b>	<b>221,775</b>	<b>62.0%</b>
41 Health and Welfare Support Workers	72,055	69,255	67,140	105,499	76,387	72.4%
42 Carers and Aides	103,668	88,369	90,779	176,880	84,134	47.6%
43 Hospitality Workers	8,356	12,731	9,105	25,799	13,506	52.4%
44 Protective Service Workers	3,292	0	0	0	0	0.0%
45 Sports and Personal Service Workers	46,774	33,506	34,483	49,714	47,748	96.0%
<b>5 CLERICAL AND ADMINISTRATIVE WORKERS</b>	<b>112,390</b>	<b>113,140</b>	<b>111,451</b>	<b>236,345</b>	<b>113,052</b>	<b>47.8%</b>
51 Office Managers and Program Administrators	16,685	20,880	21,520	43,284	19,595	45.3%
53 General Clerical Workers	68,905	66,205	61,526	144,766	62,087	42.9%
55 Numerical Clerks	15,275	12,465	12,305	20,040	12,950	64.6%
59 Other Clerical and Administrative Workers	11,525	13,590	16,100	28,255	18,420	65.2%
<b>7 MACHINERY OPERATORS AND DRIVERS</b>	<b>71,989</b>	<b>55,036</b>	<b>60,228</b>	<b>98,935</b>	<b>87,119</b>	<b>88.1%</b>
71 Machine and Stationary Plant Operators	23,417	6,511	15,000	17,672	18,229	103.2%
72 Mobile Plant Operators	46,377	46,055	41,398	75,666	64,750	85.6%
74 Store persons	2,195	2,470	3,830	5,597	4,140	74.0%

ANZSCO Group	2018 Profile SCH Achieved	2019 Profile SCH Achieved	2020 Profile SCH Achieved	2021 Planned	2021 Achieved	2021 Achieved %
<b>8 LABOURERS</b>	<b>224,469</b>	<b>170,835</b>	<b>139,689</b>	<b>226,056</b>	<b>228,119</b>	<b>101.0%</b>
82 Construction and Mining Labourers	42,697	18,406	10,499	19,468	26,538	136.3%
83 Factory Process Workers	26,946	29,551	25,797	33,399	25,425	76.1%
84 Farm, Forestry and Garden Workers	105,474	92,985	71,488	123,186	107,998	87.8%
85 Food Preparation Assistants	565	256	612	5,883	1,799	30.6%
89 Other Labourers	48,787	29,637	31,293	44,120	66,359	150.4%
<b>G GENERAL EDUCATION</b>	<b>218,989</b>	<b>207,676</b>	<b>188,482</b>	<b>206,745</b>	<b>210,410</b>	<b>101.8%</b>
GEN19B Adult Literacy/ESL	59,840	47,655	48,385	59,599	46,365	77.8%
GEN19E Targeted Courses	159,149	160,021	140,097	147,146	164,045	111.5%
<b>NORTH REGIONAL TAFE TOTAL</b>	<b>1,101,631</b>	<b>978,071</b>	<b>913,032</b>	<b>1,429,289</b>	<b>1,123,866</b>	<b>78.6%</b>

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

### Profile Analysis for North Regional TAFE

Definition: The table indicates delivery profile by major Australian and New Zealand Standard Classification of Occupations (ANZSCO) groupings. The classification definitions are based on the skill level and specialisation usually necessary to perform the tasks of the specific occupation, or of most occupations in the group.

Derivation: DPA data represents the actual achievement of SCH in respective years. Planned data is obtained from the DPA and actual SCH from the Student Management Systems (SMS).

**Variances in delivery by more than 10% (compared to planned achievement of 100%) are explained by the following reasons:**

#### Demand less more than expected ANZSCO Groups

Group 1 – 70.6% below target due mainly to the target negotiated between State Government and North Regional TAFE being very ambitious after a positive result in 2020 and anticipated demand from key industry stakeholders within the Pilbara did not materialise as expected in 2021.

Groups 4 and 5 - The biggest effect across both ANZSCO Group 4 (38% down) and Group 5 (52.2% down) has been a government directional change to the Community Development Employment Projects (CDEP) scheme. Students no longer face penalties for non-attendance, which has resulted in a significant reduction in training delivery across the entire Kimberley region.

Additional factor for Group 4 was the community services and aged care industries' restrictions and 'shut out' for work placements/experience of students due to COVID-19, which minimised demand, take up and delivery in this sector.

Group 7 – 11.9% below target. This is mainly due to the delay of bituminising the Duncan and Tanami Roads from Main Roads, which resulted in cancellation of courses as a result of unforeseen delays.

## Efficiency Indicator

### Cost per Student Curriculum Hours

This is a measure of which North Regional TAFE demonstrates its efficiency in using its resources for the delivery of vocational education and training. The overall cost per SCH is an efficiency measure that shows the aggregate unit cost of delivery output per SCH based on the delivery costs (Total Cost of Services) as detailed in the Financial Statements.

The shortfall of SCH achieved in 2021 directly impacts the SCH efficiency indicator. North Regional TAFE was resourced with staffing to achieve 1,429,289 SCH in 2021 and achieved 78.6% of that target. This underachievement flows through to the cost of SCH and therefore increased the cost of SCH to \$54.54 per SCH.

**Table 6**

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual
North Regional TAFE	\$52.27	\$54.64	\$45.64	\$43.38	\$54.54

# SIGNIFICANT ISSUES IMPACTING THE AGENCY

## Current and emerging issues and trends

COVID-19 is anticipated to have the most significant impact on North Regional TAFE's training delivery in 2022, with many apprenticeships and traineeships affected and other face-to-face delivery not available or postponed.

Availability of staff due to absenteeism will be a significant management issue for the College and a comprehensive COVID-19 Response Plan has been developed in order to manage the various issues anticipated and ensure business continuity in line with state government expectations for a critical training organisation.

The best preparation is vaccination and North Regional TAFE has worked tirelessly in this space to ensure that all staff, contractors and regular visitors are in compliance with state government directions in relation to vaccination requirements.

Risk assessments have been undertaken for all North Regional TAFE activities that carry risk of COVID-19 transmission and mitigation actions will increase based on community transmission and the level of risk to staff, students and the community.

Business continuity planning has been undertaken to ensure minimal impact of absenteeism on critical operations, including ability to work from home where required, and separation of staff into zones in order to separate critical staff.

North Regional TAFE is working closely the Department of Health and liaising with other WA TAFE's to ensure we are well prepared to manage any eventuality in relation to COVID-19.

Staff attraction and retention is also a significant issue in the northwest and with anticipated growth in the resources industry and continued pressure on housing prices and liveability costs, this will continue to be an issue for North Regional TAFE in the foreseeable future.

North Regional TAFE continues to be dedicated to utilising technological advancements where possible, in order to reduce costs and create opportunities to deliver efficiencies.

Our technology roadmap will see us moving away from local server-based data storage and taking full advantage of cloud-based technology to enable our staff to access information from anywhere and on any device. This will provide flexibility for staff who may be travelling.

We are currently exploring the option to take advantage of software applications that will enable greater workflow automation and reduce manual administrative burden within some teams. We will continue to integrate Power BI and associated automated workflows into our Governance and Performance team, which enables better interpretation of data into a format that will greatly assist and inform strategic decision making and monitoring of organisational performance.

We also intend to work with industry to assist them in achieving their ambitious carbon emission targets. In recent times the renewable energy sector has seen tremendous growth and technological improvements that will provide economically viable energy solutions to organisations whilst also providing commercial output opportunities.

North Regional TAFE is well positioned to become early adopters in developing training for the renewable industry sector including the production of hydrogen as a fuel source.



### Economic and social trends

North Regional TAFE has seen an increase in our students and industry seeking shorter Skillsets or Short Courses as opposed to qualifications.

As a result, North Regional TAFE has increased the capacity for feedback to be received specifically in relation to shorter training delivery, in order to be best positioned to accommodate any increases in this trend.

### Changes in written law

There were no legislative changes that impacted North Regional TAFE in 2021, however 2022 will see the introduction of the *Work Health and Safety Act 2020* and associated Regulations which are anticipated to bring a period of adjustment and increased administrative requirements for the College to ensure compliance.

Governing Council, the Finance, Audit and Risk Management Committee and the Executive Management Team will be closely monitoring the impact of the legislation, which has seen North Regional TAFE's Risk Register updated to monitor this important strategic risk to ensure sound mitigation.



# DISCLOSURES AND LEGAL COMPLIANCE

## Independent Auditors Report



### Auditor General

#### INDEPENDENT AUDITOR'S REPORT 2021 NORTH REGIONAL TAFE

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

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

- the Statement of Financial Position at 31 December 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the North Regional TAFE for the year ended 31 December 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, 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 am independent of the TAFE in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

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

The Governing Council is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, 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 North Regional TAFE. The controls exercised by the TAFE are those policies and procedures established by the Governing Council to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the North Regional TAFE are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 31 December 2021.

### The Governing Council's responsibilities

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

### Auditor General's responsibilities

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

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

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

### Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the North Regional TAFE for the year ended 31 December 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the North Regional TAFE are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2021.

### 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 it determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

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

### Auditor General's responsibilities

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

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

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



### **My independence and quality control relating to the reports on 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the North Regional TAFE for the year ended 31 December 2021 included 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 these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.



Sandra Labuschagne  
Deputy Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
15 March 2022



## DISCLOSURES AND LEGAL COMPLIANCE

### Certification of financial statements

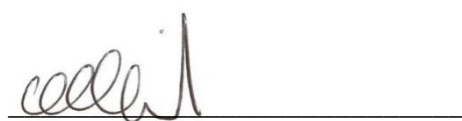
For the year ended 31 December 2021

The accompanying financial statements of North Regional TAFE have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the year ended 31 December 2021 and the financial position as at 31 December 2021.

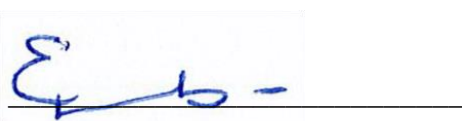
At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Emma White  
Governing Council Chair  
14 March 2022



Nerida Kickett  
Acting Managing Director  
14 March 2022



Esnart Nyemba  
Chief Financial Officer  
14 March 2022



## Financial Statements

### STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2021		2021	2020
	Notes	\$000	\$000
<b>Cost of services</b>			
<i>Expenses</i>			
Employee benefits expense	2.1 (a)	41,003	37,116
Supplies and services	2.2	13,461	11,242
Finance Cost	6.4	65	82
Asset revaluation decrement	2.2	-	2
Other expenses	2.2	3,649	3,354
Depreciation and amortisation expense	4.1.1, 4.2.1, 4.3.1	9,288	8,100
<b>Total cost of services</b>		<b>67,466</b>	<b>59,896</b>
<b>Income</b>			
Fee for service	3.2	1,561	1,095
Student fees and charges	3.2	1,849	1,653
Ancillary trading	3.2	125	88
Commonwealth grants and contributions	3.3	-	463
Interest revenue	3.4	55	106
Other revenue	3.5	2,346	2,083
<i>Total revenue</i>		<b>5,936</b>	<b>5,488</b>
<i>Gains</i>			
Gain on disposal of non-current assets	3.6	-	238
Gain arising from changes in fair value - land	3.6	35	-
Gain arising from changes in fair value - building	3.6	3,007	8,071
Gain arising from changes in fair value - dwellings	3.6	31	-
<i>Total gains</i>		<b>3,073</b>	<b>8,310</b>
<b>Total income other than income from State Government</b>		<b>9,009</b>	<b>13,798</b>
<b>Net cost of services</b>		<b>58,458</b>	<b>46,098</b>
<b>Income from the State Government</b>			
Grants and subsidies	3.1	50,524	46,375
Resources received	3.1	1,425	1,296
Income from other public sector entities	3.1	1,898	305
<b>Total income from State Government</b>	3.1	<b>53,846</b>	<b>47,976</b>
<b>Surplus/(Deficit) for the period</b>		<b>(4,611)</b>	<b>1,878</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	8.8	10,649	-
<b>Total other comprehensive income</b>		<b>10,649</b>	<b>-</b>
<b>Total comprehensive income/(deficit) for the period</b>		<b>6,038</b>	<b>1,878</b>

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

## STATEMENT OF FINANCIAL POSITION

As at 31 December 2021		2021	2020
	Notes	\$000	\$000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	4,592	8,092
Restricted cash and cash equivalents	6.1	3,611	2,349
Receivables	5.1	604	280
Other current assets	5.2	592	434
<b>Total Current Assets</b>		<b>9,398</b>	<b>11,156</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	992	612
Property, plant and equipment	4.1	163,228	151,639
Right-of-use assets	4.2	4,847	2,679
Intangible assets	4.3	125	78
<b>Total Non-Current Assets</b>		<b>169,192</b>	<b>155,008</b>
<b>Total assets</b>		<b>178,591</b>	<b>166,164</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	5.3	1,526	1,455
Lease liabilities	6.2	3,792	1,360
Employee related provisions	2.1(b)	5,372	5,362
Other current liabilities	5.4	4,111	2,919
<b>Total Current Liabilities</b>		<b>14,801</b>	<b>11,096</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	990	1,280
Employee related provisions	2.1(b)	1,292	1,215
<b>Total Non-Current Liabilities</b>		<b>2,282</b>	<b>2,496</b>
<b>Total Liabilities</b>		<b>17,083</b>	<b>13,592</b>
<b>Net Assets</b>		<b>161,508</b>	<b>152,572</b>
<b>Equity</b>			
Contributed equity	8.8	192,904	190,006
Reserves	8.8	10,649	-
Accumulated surplus/(deficit)		(42,045)	(37,434)
<b>Total Equity</b>		<b>161,508</b>	<b>152,572</b>

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

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2021		2021	2020
	Notes	\$000	\$000
<b>Cash flows from State Government</b>			
Grants and subsidies from Department of Training and Workforce Development (DTWD)		51,786	44,155
Funds from other public sector entities		1,898	305
<b>Net cash provided by State Government</b>		<b>53,683</b>	<b>44,460</b>
<i>Utilised as follows:</i>			
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employee benefits expense		(40,943)	(36,736)
Supplies and services		(12,066)	(9,997)
Finance costs		(65)	(82)
GST payments on purchases		(1,385)	(1,124)
Other payments		(3,569)	(3,316)
<b>Receipts</b>			
Fee for service		1,561	1,100
Student fees and charges		1,575	1,901
Ancillary trading		125	88
Commonwealth grants and contributions		-	463
Interest received		55	106
GST receipts on sales		95	182
GST receipts from taxation authority		1,108	1,108
Other receipts		2,359	2,083
<b>Net cash used in operating activities</b>		<b>(51,151)</b>	<b>(44,224)</b>
<b>Cash flows from investing activities</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(881)	(1,009)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		-	238
Capital Contribution - equity investments by DTWD		400	-
<b>Net cash used in investing activities</b>		<b>(481)</b>	<b>(771)</b>
<b>Cash flows from financing activities</b>			
<b>Payments</b>			
Principal elements of lease payments		(3,911)	(3,158)
<b>Net cash used in financing activities</b>		<b>(3,911)</b>	<b>(3,158)</b>
Net decrease in cash and cash equivalents		<b>(1,859)</b>	<b>(3,693)</b>
Cash and cash equivalents at the beginning of period		11,054	14,747
<b>Cash and cash equivalents at the end of period</b>	6.1	<b>9,195</b>	<b>11,054</b>

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

## STATEMENT OF CHANGES IN EQUITY

As at 31 December 2021	Note	Contributed Equity	Reserves	Accumulated Surplus/ (Deficit)	Total Equity
		\$000	\$000	\$000	\$000
<b>Balance at 1 January 2020</b>		189,001	-	(39,312)	149,690
Surplus for the period		-	-	1,878	1,878
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the period</b>		-	-	1,878	1,878
<i>Transaction with owners in their capacity as owners:</i>	8.8				
Other contributions by owners		2,084	-	-	2,084
Distributions to owners		(1,080)	-	-	(1,080)
<b>Total</b>		1,004	-	-	1,004
<b>Balance at 31 December 2020</b>		<b>190,006</b>	<b>-</b>	<b>(37,434)</b>	<b>152,572</b>
<b>Balance at 1 January 2021</b>		190,006	-	(37,434)	152,572
Deficit for the period		-	-	(4,611)	(4,611)
Other comprehensive income		-	10,649	-	10,649
<b>Total comprehensive income for the period</b>		-	10,649	(4,611)	6,038
<i>Transaction with owners in their capacity as owners:</i>	8.8				
Capital appropriations		400	-	-	400
Other contributions by owners		2,498	-	-	2,498
<b>Total</b>		2,898	-	-	2,898
<b>Balance at 31 December 2021</b>		<b>192,904</b>	<b>10,649</b>	<b>(42,045)</b>	<b>161,508</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 2021

#### 1 Basis of preparation

North Regional TAFE (NR TAFE) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. NR TAFE is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

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

These annual financial statements were authorised for issue by the Acting Managing Director of NR TAFE on 14 March 2022.

#### Statement of compliance

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

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

The Financial Management Act 2006 and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AASs are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

#### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and historical cost convention. Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to nearest thousand dollars (\$'000).

#### Going concern basis of preparation

NR TAFE's financial position has not been materially impacted by the COVID-19 pandemic during 2021 and nor is it anticipated to in 2022.

#### Judgements and estimates

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

#### Contributed equity

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

## 2 Use of our funding

### Expenses incurred in the delivery of services

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

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

### 2.1(a) Employee benefits expenses

	2021	2020
	\$000	\$000
Employee benefits	37,424	34,055
Termination benefits	255	118
Superannuation – defined contribution plans	3,324	2,943
<b>Total employee benefits expenses</b>	<b>41,003</b>	<b>37,116</b>
Add: AASB 16 Non-monetary benefits		
Provision of vehicle benefits	23	29
Less: Employee Contributions	(10)	(12)
Provision of housing benefits	3,556	2,602
Less: Employee Contributions	(1,518)	(1,311)
<b>Net employee benefits expenses</b>	<b>43,054</b>	<b>38,424</b>

**Employee benefits:** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits (such as 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 NR TAFE is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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

**AASB 16 Non-monetary benefits:** non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of Vehicle and Housing benefits are measured at the cost incurred by the NR TAFE.

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

### 2.1(b) Employee related provisions

	2021	2020
	\$000	\$000
<b>Current</b>		
<b>Employee benefits provision</b>		
Annual leave	2,334	2,201
Long service leave	2,708	2,751
Deferred salary scheme	1	89
Purchased leave	5	2
	<b>5,048</b>	<b>5,043</b>

<b>Other provisions</b>		
Employment on-costs	324	319
<b>Total current employee related provisions</b>	<b>5372</b>	<b>5,362</b>
<b>Non-current</b>		
<b>Employee benefits provision</b>		
Long service leave	1,215	1,142
	1,215	1,142
<b>Other provisions</b>		
Employment on-costs	78	73
<b>Total non-current employee related provisions</b>	<b>1,292</b>	<b>1,215</b>
<b>Total employee related provisions</b>	<b>6,664</b>	<b>6,578</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:** Unconditional long service leave provisions are classified as current liabilities as NR TAFE does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

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

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

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

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 2.2 Other expenditure (apart from the unwinding of the discount (finance cost)) and are not included as part of NR TAFE's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

<b>Employment on-costs provision</b>	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Carrying amount at start of period	392	379
Additional/(reversals of) provisions recognised	10	13
<b>Total Carrying amount at end of period</b>	<b>402</b>	<b>392</b>

### Key sources of estimation uncertainty - long service leave

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

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

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

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

## 2.2 Other expenditure

### Supplies and Services

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Consumables and minor equipment	2,418	1,920
Communication expenses	129	146
Utilities expenses	2,472	2,642
Consultancies and contracted services	4,201	3,483
Minor works	505	143
Repairs and maintenance	622	545
Rental cost	488	160
Travel and passenger transport	1,444	1,064
Advertising and public relations	260	301
Staff professional development activities	122	93
Software licence expense	201	162
Insurance expense	491	481
Supplies and services – other	109	101
<b>Total supplies and services expenses</b>	<b>13,461</b>	<b>11,242</b>
<b>Other expenses</b>		
Audit fees	176	167
Building maintenance	1,178	1,117
Expected credit losses expense	13	(8)
Employment on-costs	2,277	2,059
Losses and write-offs	6	18
<b>Total other expenses</b>	<b>3,649</b>	<b>3,354</b>
<b>Asset revaluation decrement</b>		
Asset revaluation decrement	-	2
<b>Total asset revaluation decrement</b>	<b>-</b>	<b>2</b>
<b>Total other expenditure</b>	<b>17,110</b>	<b>14,598</b>

**Supplies and services:** Supplies and services 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.

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

**Repairs and 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 an allowance of trade receivables and is measured at the lifetime expected credit losses at each reporting date. NR TAFE has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

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

**Asset Revaluation:** Revaluation decrement is recognised as an expense, except to the extent of any balance existing in the asset revaluation reserve in respect of that class of assets. Revaluation increment is credited directly to an asset revaluation reserve, except to the extent that any increment reverses a revaluation decrement of the same class of assets previously recognised as an expense. See note 3.6

### 3 Our funding sources

#### How we obtain our funding

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

	<b>Notes</b>
Income from State Government	3.1
User charges and fees	3.2
Commonwealth grants and contributions	3.3
Interest revenue	3.4
Other revenue	3.5
Gains	3.6

#### 3.1 Income from State Government

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Grants and subsidies received during the period:		
<b>Grants and subsidies</b>		
Delivery and Performance Agreement (DPA)	50,021	45,462
Non-DPA Grants from DTWD	502	908
International Division Fees – State Govt	-	5
	<b>50,524</b>	<b>46,375</b>

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

Department of Training and Workforce Development		
- Corporate systems support	967	1,019
- Marketing and publications	204	5
- Human resources and industrial relations support	82	88
- Other	171	184
	<b>1,425</b>	<b>1,296</b>
<b>Income from other public sector entities:</b>		
Kimberley Juvenile Justice program training for young offenders	1,244	305
Department of Education training for disengaged youth	178	-
Contribution from cross College nursing project	5	-
Kununurra restocking - supply of barramundi fingerlings	470	-
	<b>1,898</b>	<b>305</b>
<b>Total income from State Government</b>	<b>53,846</b>	<b>47,976</b>



**Grants and subsidies** are recognised as income when the performance obligations are satisfied. Grants and subsidies fund the net cost of services delivered. Appropriate revenue comprises a cash component less the refund due to DTWD (a liability).

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

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

### 3.2 User charges and fees

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
<b>Fee for service</b>		
Fee for service - general	1561	1,095
<b>Total fee for service</b>	<b>1561</b>	<b>1,095</b>
<b>Student fees and charges</b>		
Tuition fees	1,162	1,252
Resource fees	476	347
Recognition of prior learning (RPL) fees	41	51
Other College fees	170	4
<b>Total student fees and charges</b>	<b>1,849</b>	<b>1,653</b>
<b>Ancillary trading</b>		
Liveworks (not a trading activity)	102	69
Other Ancillary Revenue	23	19
<b>Total ancillary trading</b>	<b>125</b>	<b>88</b>
<b>Total User charges and fees</b>	<b>3,535</b>	<b>2,836</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 Commonwealth grants and contributions

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Commonwealth specific purpose grants	-	463
	<b>-</b>	<b>463</b>

This grant was received from the Department of Health in relation to health training delivered in Rural and Remote regions. Revenue was recognised as the performance obligations were satisfied. The contract with the Department of Health ceased on 30 June 2020.

### 3.4 Interest revenue

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Interest revenue	55	106
	<b>55</b>	<b>106</b>

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

### 3.5 Other revenue

		<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
Employee contributions <sup>(a)</sup>	2.1(a)	1,528	1,323
Rental and facilities fees		508	353
Sponsorship and donations revenue		3	2
Miscellaneous revenue <sup>(b)</sup>		307	406
<b>Total other revenue</b>		<b>2,346</b>	<b>2,083</b>

(a) Employee contributions includes \$1,518,052 (2020: \$1,311,130) housing rental contributions and \$10,128 (2020: \$11,666) vehicle contributions.

(b) Relates to insurance claims and insurance rebates.

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

### 3.6 Gains

		<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
<u>Net proceeds from disposal of non-current assets</u>			
Plant, furniture and general equipment		-	238
<b>Total proceeds from disposal of non-current assets</b>		<b>-</b>	<b>238</b>
<u>Carrying amount of non-current assets disposed</u>			
Plant, furniture and general equipment		-	-
<b>Net gain</b>		<b>-</b>	<b>238</b>
<u>Other gains</u>			
Gain arising from changes in fair value - land		35	-
Gain arising from changes in fair value - buildings		3,007	8,071
Gain arising from changes in fair value - dwellings		31	-
<b>Other gains</b>		<b>3,073</b>	<b>8,071</b>
<b>Total gains</b>		<b>3,073</b>	<b>8,310</b>

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

Gain arising from changes in fair value relates to revaluation increment that reverses a revaluation decrement of the same class of assets previously recognised as an expense.

## 4 Key assets

### Assets utilised for economic benefit or service potential

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

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

## 4.1 Property, plant and equipment

2021	Land	Buildings	Dwellings	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Gross carrying amount	10,478	135,443	2,121	489	5,690	743	96	155,061
Accumulated depreciation	-	-	-	(463)	(2,464)	(457)	(38)	(3,421)
<b>Carrying amount at start of the period</b>	<b>10,478</b>	<b>135,443</b>	<b>2,121</b>	<b>26</b>	<b>3,226</b>	<b>287</b>	<b>58</b>	<b>151,639</b>
Additions	-	107	-	-	385	255	-	747
Transfers from DTWD <sup>(a)</sup>	20	726	-	-	1,692	-	-	2,438
Disposals	-	-	-	-	(2)	-	-	(2)
Revaluation increments	35	13,603	84	-	-	-	-	13,722
Depreciation	-	(4,240)	(62)	(10)	(823)	(169)	(12)	(5,316)
<b>Carrying amount at 31 December 2021</b>	<b>10,533</b>	<b>145,640</b>	<b>2,144</b>	<b>16</b>	<b>4,478</b>	<b>372</b>	<b>46</b>	<b>163,228</b>
Gross carrying amount	10,533	145,640	2,144	489	7,693	842	96	167,436
Accumulated depreciation	-	-	-	(473)	(3,215)	(470)	(50)	(4,208)

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

- airconditioning chiller replacement \$1,120,223 at the South Hedland campus;
- flexible learning hub of \$168,394 at Pundulmurra campus;
- further roofing upgrades of \$184,059 at Karratha campus buildings;
- airconditioning replacement of \$260,129 at the Newman campus; and
- fencing upgrades of \$311,258 at the Karratha campus.

### Initial recognition

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

### Subsequent measurement

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

Land is carried at fair value.

Buildings and dwellings 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. When buildings are revalued the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

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

Land, buildings and dwellings were revalued as at 01 July 2021 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 31 December 2021 and recognised at 31 December 2021. In undertaking the revaluation, fair value was determined by reference to market values for land: \$340,000 (2020: \$1,380,000) and buildings :\$1,150,000 (2020: \$1,150,000). For the remaining balance, fair value of buildings was determined on the basis of comparison of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

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.

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

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

#### 4.1.1 Depreciation and impairment

<u>Depreciation</u>	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Buildings	4,240	3,948
Dwellings	62	62
Motor vehicles, caravans and trailers	10	43
Plant, furniture and general equipment	823	669
Computers and communication network	169	96
Marine craft	12	12
<b>Total depreciation for the period</b>	<b>5,316</b>	<b>4,830</b>

As at 31 December 2021 there were no indications of impairment to property, plant and equipment.

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

#### Finite useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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:

<b>Assets</b>	<b>Useful life: years</b>
Buildings	40 years
Motor vehicles, caravans and trailers	5 to 8 years
Plant, furniture and general equipment	4 to 8 years
Computer and communication equipment	2 to 8 years
Marine craft	5 to 8 years

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

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

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

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



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

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of future consumption or expiration of the asset's economic benefits and to evaluate any impairment risk from declining replacement costs

#### 4.2 Right-of-use-assets

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Land	-	18
Buildings	23	35
Government Regional Officers' Housing	4,041	1,735
Vehicles	783	890
<b>Net Carrying Amount</b>	<b>4,847</b>	<b>2,679</b>

Additions to right-of-use assets during the 2021 financial year were \$6,052,419 (2020: \$2,665,103)

#### Initial recognition

Right-of-use assets are measured at cost including the following:

- 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.

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

#### Subsequent measurement

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

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

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

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

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

The following amounts relating to leases have been recognised in the statement of comprehensive income:

#### 4.2.1 Depreciation charge of right-of-use assets

	2021	2020
	\$000	\$000
Land	18	32
Buildings	43	176
Government Regional Officers' Housing	3,522	2,562
Vehicles	300	374
<b>Total right-of-use asset depreciation</b>	<b>3,885</b>	<b>3,144</b>
Lease interest expense	65	82
Short-term leases	1,780	1,690

The total cash outflow for leases in 2021 was \$3,910,674 (2020: \$3,158,000)

NR TAFE's leasing activities and how these are accounted for:  
NR TAFE has leases for vehicles, office and residential accommodations.

NR TAFE recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

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

#### 4.3 Intangible assets

	2021	2020
	\$000	\$000
Computer software		
<b>1 January 2021</b>		
Cost	580	554
Accumulated amortisation	(502)	(391)
<b>Carrying amount at start of period</b>	<b>78</b>	<b>163</b>
Additions	134	41
Amortisation expense	(87)	(126)
<b>Carrying amount at 31 December 2021</b>	<b>125</b>	<b>78</b>

##### Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

##### Subsequent measurement

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

#### 4.3.1 Amortisation and impairment

Charge for the period

	2021	2020
	\$000	\$000
Amortisation		
Computer Software	87	126
<b>Total amortisation for the period</b>	<b>87</b>	<b>126</b>

As at 31 December 2021 there were no indications of impairment to intangible assets.

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

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

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

Computer software <sup>(a)</sup> 2 to 3 years

<sup>(a)</sup> Software that is not integral to the operation of any related hardware.

### Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.1.

## 5 Other assets and liabilities

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

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

### 5.1 Receivables

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Receivables – Trade	404	219
Receivables – Students	27	14
Allowances for impairment of receivables	(27)	(14)
Accrued revenue	48	61
GST receivable	152	-
<b>Total current receivables</b>	<b>604</b>	<b>280</b>

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net receivables is equivalent to fair value as it is due for settlement within 30 days.

### 5.2 Other assets

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Prepayments	592	434
<b>Total current other assets</b>	<b>592</b>	<b>434</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

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
<b>Current</b>		
Trade payables	7	3
GST payable	-	29
Accrued expenses	819	696
Accrued salaries and related costs	699	717
Paid parental leave payable	2	10
<b>Total current payables</b>	<b>1,526</b>	<b>1,455</b>

Payables are recognised at the amounts payable when NR TAFE becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

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

#### 5.4 Other liabilities

	2021 \$000	2020 \$000
<b>Current</b>		
Income received in advance <sup>(a)</sup>	499	570
Grants and advances <sup>(b)</sup>	3,611	2,349
Other current liabilities	1	-
<b>Total current other liabilities</b>	<b>4,111</b>	<b>2,919</b>
(a) Income received in advance comprises:		
Student fees and charges	499	570
<b>Balance at end of period</b>	<b>499</b>	<b>570</b>
(b) Grants and advances comprises:		
Provision for DTWD refund for under delivery of training courses	3,611	2,349
<b>Balance at end of period</b>	<b>3,611</b>	<b>2,349</b>

### 6 Financing

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

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

#### 6.1 Cash and cash equivalents

	2021 \$000	2020 \$000
<b>Current</b>		
Cash and cash equivalents		
Cash on Hand	1	1
Cash at Bank	4,590	8,091
<b>Total cash and cash equivalents</b>	<b>4,591</b>	<b>8,092</b>
Restricted cash and cash equivalents current		
DPA refund due to DTWD	3,611	2,349
<b>Total current restricted cash</b>	<b>3,611</b>	<b>2,349</b>
<b>Total current</b>	<b>8,203</b>	<b>10,442</b>
<b>Non-current</b>		
Restricted cash 27 <sup>th</sup> pay – non current	992	612
<b>Total non-current restricted cash</b>	<b>992</b>	<b>612</b>
<b>Balance at end of period</b>	<b>9,195</b>	<b>11,054</b>

The accrued salaries suspense account (27th Pay provision) consists of amounts set aside annually to meet the additional cash outflow for employee salary payments in reporting periods with 27 pays instead of the normal 26 pays.

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

	2021	2020
	\$000	\$000
Current	3,792	1,360
Non-current	990	1,280
<b>Balance at end of period</b>	<b>4,782</b>	<b>2,640</b>

### Initial measurement

NR TAFE measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, NR TAFE uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the College exercising an option to terminate the lease.

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.

Periods covered by extension or termination options are only included in the lease term by NR TAFE if the lease is reasonably certain to be extended (or not terminated).

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

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

### 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.

## 6.3 Assets pledged as security

	2021	2020
	\$000	\$000
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset	4,847	2,679
<b>Total assets pledged as security</b>	<b>4,847</b>	<b>2,679</b>

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

#### 6.4 Finance costs

	2021	2020
	\$000	\$000
Lease interest expense	65	82
<b>Finance costs expensed</b>	<b>65</b>	<b>82</b>

'Finance cost' includes the interest component of lease liability repayments.

#### 6.5 Commitments

##### 6.5.1 Capital commitments

	2021	2020
	\$000	\$000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	627	583
Later than 1 year and not later than 5 years	-	-
<b>Balance at end of period</b>	<b>627</b>	<b>583</b>

The totals presented for capital commitments are GST inclusive.

##### 6.5.2 Other expenditure commitments

	2021	2020
	\$000	\$000
Other expenditure commitments such as contracted services (cleaning and gardening) contracted for at the end of the reporting period but not recognised as liabilities are payable as follows:		
Within 1 year	252	433
Later than 1 year and not later than 5 years	-	-
<b>Balance at end of period</b>	<b>252</b>	<b>433</b>

The totals presented for other expenditure commitments are GST inclusive.

## 7 Financial Instruments and Contingencies

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

	Notes
Financial Instruments	7.1
Contingent assets and liabilities	7.2

### 7.1 Financial Instruments

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

	2021	2020
	\$000	\$000
<b>Financial assets</b>		
Cash and cash equivalents	4,592	8,092
Restricted cash and cash equivalents	4,604	2,962
Receivables <sup>(a)</sup>	451	280
<b>Total financial assets</b>	<b>9,647</b>	<b>11,334</b>
<b>Financial liabilities</b>		
Payables <sup>(b)</sup>	1,526	1,426
Lease liabilities	4,782	2,640
DPA refund due to DTWD	3,611	2,349
<b>Total financial liabilities</b>	<b>9,919</b>	<b>6,416</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 and liabilities

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

NR TAFE is reviewing its obligations under the Long Service Leave Act 1958 and estimates indicate a potential liability of \$33,862. There are no other contingent liabilities to disclose.

## 8 Other disclosures

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 period errors/changes in accounting policies	8.2
Key management personnel	8.3
Related parties	8.4
Related and affiliated bodies	8.5
Remuneration of auditors	8.6
Non-current assets classified as held for transfer	8.7
Equity	8.8
Supplementary financial information	8.9
Explanatory statement	8.10

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

There are no significant events occurring after the reporting period which are likely to materially affect the NR TAFE financial position.

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

There were no prior period errors adjustments or changes in accounting policy during the period.

### 8.3 Key management personnel

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

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

#### Compensation of the accountable authority

<b>Compensation Band (\$)</b>	<b>2021</b>	<b>2020</b>
540,001 – 550,000	1	-
350,001 - 360,000	-	1
20,001 - 30,000	-	1
10,001 - 20,000	2	-
0 - 10,000	11	9

**Compensation of the senior officers**

<b>Compensation Band (\$)</b>	<b>2021</b>	<b>2020</b>
230,001 - 240,000	1	-
220,001 - 230,000	-	3
210,001 - 220,000	1	-
200,001 - 210,000	1	-
190,001 - 200,000	-	1
160,001 - 170,000	1	-
20,001 - 30,000	1	-
	<b>\$000</b>	<b>\$000</b>
Compensation of accountable authority	661	410
Compensation of senior officers	841	870
<b>Total compensation of key management personnel</b>	<b>1,502</b>	<b>1,280</b>

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

**8.4 Related parties**

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

Related parties of NR TAFE include:

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

**Material transactions with other related parties**

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

**8.5 Related bodies and affiliated bodies**

NR TAFE has no related or affiliated bodies.

**8.6 Remuneration of auditors**

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

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Auditing the accounts, financial statements, controls and key performance indicators	170	167

**8.7 Non-current assets classified as held for transfer**

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

## 8.8 Equity

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
<b>Contributed equity</b>		
Balance at start of period	190,006	189,001
<i>Contributions by owners:</i>		
Capital appropriation	400	-
<i>Other contributions by owners:</i>		
NDIS training facility in Block 900 Karratha	-	246
NDIS training centre new building Broome	-	817
Roofing upgrade across Karratha campus buildings	184	713
Transfer sundry upgrades at Pundulmurra campus	-	184
Relocation of transportables at Broome campus	305	-
Fencing upgrade at Karratha campus	311	-
Flexible learning hub at Pundulmurra campus	168	-
Transfer of Air-conditioning upgrade works from DTWD	1,380	124
Relocation of telecom fibre cables	60	-
Canteen door upgrades at Karratha campus	69	-
Transfer of land at Kununurra campus from DTWD	20	-
<b>Total contributions by owners</b>	<b>2,898</b>	<b>2,084</b>
Distributions to owners		
Net assets transferred to DTWD	-	(1,080)
Total distributions to owners	-	(1,080)
<b>Balance at the end of period</b>	<b>192,904</b>	<b>190,006</b>
<b>Asset revaluation surplus</b>		
Balance at start of period	-	-
Net revaluation increments / (decrements)		
Land	-	-
Buildings	10,596	-
Dwellings	53	-
<b>Balance at end of period</b>	<b>10,649</b>	<b>-</b>

## 8.9 Supplementary financial information

### (a) Write-offs

During the financial year, \$3,667 (2020: \$18,325) of debts due to NR TAFE were written off and \$1,883 (2020: \$nil) was written off the asset register under the authority of:

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Governing Council	6	18
	<b>6</b>	<b>18</b>

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

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

### (c) Gifts of public property

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

## 8.10 Explanatory statement

All variances between estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020. Narratives are provided for key major variances, which are greater than 10% and \$599,000 (1% of Total Cost of Services) for the Statement of Comprehensive Income and Statement of Cash Flows and are greater than 10% and \$1,563,000 (1% of Total Assets) for the Statement of Financial Position.

8.10.1 Statement of Comprehensive Income Variances	Variance Note	Estimate 2021	Actual 2021	Actual 2020	Variance between estimate and actual	Variance between actual results for 2021 and 2020
		\$000	\$000	\$000	\$000	\$000
<b>Expenses</b>						
Employee benefits expense	a.	43,789	41,003	37,116	(2,786)	3,887
Finance cost		85	65	82	(20)	(16)
Supplies and services	b.	12,388	13,461	11,242	1,073	2,219
Asset revaluation decrement		-	-	2	-	(2)
Other expenses		3,165	3,649	3,354	484	295
Depreciation and amortisation expense	1.c.	7,657	9,288	8,100	1,631	1,188
<b>Total cost of services</b>		<b>67,084</b>	<b>67,466</b>	<b>59,896</b>	<b>382</b>	<b>7,571</b>
<b>Income</b>						
Fee for service		1,730	1,561	1,095	(169)	466
Student fees and charges		2,107	1,849	1,653	(258)	196
Ancillary Trading		307	125	88	(182)	37
Commonwealth grants and contributions		-	-	463	-	(463)
Interest revenue		189	55	106	(134)	(51)
Other revenue	2.	603	2,346	2,083	1,743	263
<b>Total Revenue</b>		<b>4,936</b>	<b>5,936</b>	<b>5,488</b>	<b>1,000</b>	<b>447</b>
<b>Gains</b>						
Gain on disposal on non-current assets		-	-	238	-	(238)
Gain from changes in fair value - land		-	35	-	35	35
Gain from changes in fair value - buildings	3.d.	-	3,007	8,071	3,007	(5,064)
Gain from changes in fair value - dwellings		-	31	-	31	31
<b>Total gains</b>		<b>-</b>	<b>3,073</b>	<b>8,310</b>	<b>3,073</b>	<b>(5,237)</b>
<b>Total income other than income from State Government</b>		<b>4,936</b>	<b>9,009</b>	<b>13,798</b>	<b>4,073</b>	<b>(4,789)</b>
<b>NET COST OF SERVICES</b>		<b>62,148</b>	<b>58,458</b>	<b>46,098</b>	<b>(3,690)</b>	<b>12,360</b>
<b>Income from State Government</b>						
Grants and subsidies	4.e.	56,373	50,524	46,375	(5,849)	4,148
Resource received free of charge		1,262	1,425	1,296	163	129
Income from other public sector entities	5.f.	-	1,898	305	1,898	1,593
<b>Total income from State Government</b>		<b>57,635</b>	<b>53,846</b>	<b>47,976</b>	<b>(3,789)</b>	<b>5,870</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(4,513)</b>	<b>(4,611)</b>	<b>1,878</b>	<b>(98)</b>	<b>(6,490)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus	6.d.	-	10,649	-	10,649	10,649
<b>Total other comprehensive income</b>		<b>-</b>	<b>10,649</b>	<b>-</b>	<b>10,649</b>	<b>10,649</b>
<b>TOTAL COMPREHENSIVE DEFICIT FOR THE PERIOD</b>		<b>(4,513)</b>	<b>6,038</b>	<b>1,878</b>	<b>10,551</b>	<b>4,160</b>

**Major Estimate and Actual (2021) Variance Narratives:**

- 1) The increase in depreciation and amortisation of \$1.6 million when compared to estimate was due to an increase in depreciable assets by \$3.2 million, and an increase of Right of Use amortisation due to an increase in the number of Government Regional Officers' Houses at the end of the year in line with an increase in staff headcount.
- 2) The increase in other revenue when compared to estimate of \$1.7 million relates to the inclusion of employee housing contributions in this category as a result of a change in accounting policy after the preparation of the estimate.

- 3) The increase in the Gain from changes in fair value – buildings of \$3 million compared to estimate is the result of a revaluation gain of \$14 million in relation to campus buildings, reflected as a \$3 million gain in the profit or loss and an \$11 million gain in the asset revaluation reserve.
- 4) Income from State Government was \$5.8 million lower than estimate due to Student Curriculum Hours achieved of 1.1 million being lower than estimated Student Curriculum Hours of 1.4 million.
- 5) Income from other public sector entities increased by \$1.9 million compared to estimate mainly due to the receipt of \$1.2 million for the Kimberley Juvenile Justice program training for young offenders, \$178,000 from the Department of Education for training for disengaged youth and \$470,000 for Kununurra restocking supply of barramundi fingerlings.
- 6) Changes in asset revaluation surplus increased by \$11 million in comparison to estimate due to a revaluation gain of \$14 million in relation to campus buildings, reflected as a \$3 million gain in the profit or loss and an \$11 million gain in the asset revaluation reserve.

#### Major Actual 2021 and Comparative (2020) Variance Narratives:

- a. Employee benefits expense increased by \$3.9 million due to an increase in FTE from 284 in December 2020 to 311 in December 2021 combined with an increase of \$1,000 per employee in line with State wages policy.
- b. Supplies and services increased by \$2.2 million due primarily to increases in student materials, training delivery outsourced and minor works. These expenses increased in line with an increase in Student Curriculum Hours delivered in 2021 (1.1 million) compared to 2020 (913,000).
- c. Depreciation and amortisation increased in 2021 by \$1.2 million due to an increase in depreciable assets by \$3.2 million, and an increase of Right of Use amortisation due to an increase in the number of Government Regional Officers' Houses at the end of the year in line with an increase in staff headcount.
- d. Changes in asset revaluation surplus increased by \$11 million in comparison to prior year due to a revaluation gain of \$14 million in relation to campus buildings, reflected as a \$3 million gain in the profit or loss and an \$11 million gain in the asset revaluation reserve.
- e. Income from State Government was \$4.1 million higher than prior year due to Student Curriculum Hours increasing from 913,000 to 1.1 million.
- f. Income from other public sector entities increased by \$1.6 million compared to prior year mainly due to increased receipt for the Kimberley Juvenile Justice program training for young offenders by \$900,000, \$178,000 from the Department of Education for training for disengaged youth, and \$470,000 for Kununurra restocking supply of barramundi fingerlings.

8.10.2 Statement of Financial Position Variances	Variance Note	Estimate 2021	Actual 2021	Actual 2020	Variance between estimate and actual	Variance between actual results for 2021 and 2020
		\$000	\$000	\$000	\$000	\$000
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		7,521	4,592	8,092	(2,929)	(3,501)
Restricted cash and cash equivalents		2,564	3,611	2,349	1,047	1,262
Receivables		751	604	280	(147)	324
Other current assets		495	592	434	97	158
<b>Total Current Assets</b>		<b>11,331</b>	<b>9,398</b>	<b>11,156</b>	<b>(1,933)</b>	<b>(1,758)</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		739	992	612	253	380
Property, plant and equipment	7.	140,819	163,228	151,639	22,409	11,589
Right of use assets	8.g.	3,291	4,847	2,679	1,556	2,168
Intangible assets		149	125	78	(24)	47
<b>Total Non-Current Assets</b>		<b>144,998</b>	<b>169,192</b>	<b>155,008</b>	<b>24,194</b>	<b>14,184</b>
<b>TOTAL ASSETS</b>		<b>156,329</b>	<b>178,591</b>	<b>166,164</b>	<b>22,262</b>	<b>12,426</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		1,794	1,526	1,455	(268)	71
Lease liabilities	8.g.	1,794	3,792	1,360	1,998	2,432
Employee related provisions		5,225	5,372	5,362	147	10
Other current liabilities		3,057	4,111	2,919	1,054	1,191
<b>Total Current Liabilities</b>		<b>11,870</b>	<b>14,801</b>	<b>11,096</b>	<b>2,931</b>	<b>3,704</b>
<b>Non-Current Liabilities</b>						
Lease Liabilities		1,473	990	1,280	(483)	(291)
Employee related provisions		1,232	1,292	1,215	60	77
<b>Total Non-Current Liabilities</b>		<b>2,705</b>	<b>2,282</b>	<b>2,496</b>	<b>(423)</b>	<b>(214)</b>
<b>TOTAL LIABILITIES</b>		<b>14,575</b>	<b>17,083</b>	<b>13,592</b>	<b>2,508</b>	<b>3,491</b>
<b>NET ASSETS</b>		<b>141,754</b>	<b>161,508</b>	<b>152,572</b>	<b>19,754</b>	<b>8,936</b>
<b>EQUITY</b>						
Contributed equity		190,695	192,904	190,006	2,209	2,898
Reserves		-	10,649	-	10,649	10,649
Accumulated surplus/(deficit)		(48,941)	(42,045)	(37,434)	6,896	(4,611)
<b>TOTAL EQUITY</b>		<b>141,754</b>	<b>161,508</b>	<b>152,572</b>	<b>19,754</b>	<b>8,936</b>

#### Major Estimate and Actual (2021) Variance Narratives

- 7) Property plant and equipment was \$22 million higher than estimate due to an unbudgeted revaluation gain of \$14 million of land, buildings and dwellings and capital works transferred from DTWD of \$2.5 million (land, buildings and plant, furniture and general equipment).
- 8) Right of use assets and lease liabilities increased during the year due to the increase in the number of Government Regional Officers' Housing properties and higher rental amounts in line with the broader residential property market.

#### Major Actual 2021 and Comparative (2020) Variance Narratives

- g) Right of use assets and lease liabilities increased during the year due to the increase in the number of Government Regional Officers' Housing properties and higher rental amounts in line with the broader residential property market.



8.10.3 Statement of Cash Flows Variances	Variance Note	Estimate 2021	Actual 2021	Actual 2020	Variance between estimate and actual	Variance between actual results for 2021 and 2020
		\$000	\$000	\$000	\$000	\$000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Grants and subsidies from DTWD	h.	56,373	51,786	44,155	(4,587)	7,630
Funds from other public sector entities	9.i.	-	1,898	305	1,898	1,593
<b>Total Net cash provided by State Government</b>		<b>56,373</b>	<b>53,683</b>	<b>44,460</b>	<b>(2,690)</b>	<b>9,223</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense	j.	(43,689)	(40,943)	(36,736)	2,746	(4,207)
Supplies and Services	k.	(11,125)	(12,066)	(9,997)	(941)	(2,069)
Finance cost		(85)	(65)	(82)	20	17
GST payments on purchases		(1,208)	(1,385)	(1,124)	(177)	(261)
Other payments		(3,091)	(3,569)	(3,316)	(478)	(253)
<b>Receipts</b>						
Fee for service		1,654	1,561	1,100	(93)	461
Student fees and charges	j	2,059	1,575	1,901	(484)	(326)
Ancillary trading		282	125	88	(157)	37
Commonwealth grants and contributions			-	463		(463)
Interest received		189	55	106	(134)	(51)
GST receipts on sales			95	182	(80)	(87)
GST receipts from taxation authority		1,033	1,108	1,108	75	-
Other receipts	10	597	2,359	2,083	1,762	276
<b>Net cash used in operating activities</b>		<b>(53,209)</b>	<b>(51,151)</b>	<b>(44,224)</b>	<b>2,058</b>	<b>(6,927)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets		(650)	(881)	(1,009)	(231)	128
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		-	-	238	-	(238)
Capital contribution – cash grant		-	400	-	400	400
<b>Net cash provided by investing activities</b>		<b>(650)</b>	<b>(481)</b>	<b>(771)</b>	<b>169</b>	<b>290</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease payments	11.l.	(3,001)	(3,911)	(3,158)	(910)	(753)
<b>Net cash provided by/(used in) financing activities</b>		<b>(3,001)</b>	<b>(3,911)</b>	<b>(3,158)</b>	<b>(910)</b>	<b>(753)</b>
Net increase (decrease) in cash and cash equivalents		(487)	(1,859)	(3,693)	(1,372)	1,834
Cash and cash equivalents at the beginning of the period		11,313	11,054	14,747	(259)	(3,692)
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>10,826</b>	<b>9,195</b>	<b>11,054</b>	<b>(1,631)</b>	<b>(1,859)</b>

### Major Estimate and Actual (2021) Variance Narratives

- 9) Funds from other public sector entities increased by \$1.9 million compared to estimate mainly due to the receipt of \$1.2 million for the Kimberley Juvenile Justice program training for young offenders, \$178,000 from the Department of Education for training for disengaged youth, and \$470,000 for Kununurra restocking supply of barramundi fingerlings.
- 10) The increase in Other receipts when compared to estimate of \$1.8 million relates to the inclusion of employee housing contributions in this category as a result of a change in accounting policy after the preparation of the estimate.
- 11) Principal elements of lease payments increased by \$910,000 compared to estimate due to the increase in the number of Government Regional Officers' Housing properties and higher rental amounts in line with the broader residential property market.

### Major Actual 2021 and Comparative (2020) Variance Narratives

- h) Grants and subsidies from DTWD was \$7.6 million higher than prior year due to Student Curriculum Hours increasing from 913,000 to 1.1 million.
- i) Funds from other public sector entities increased by \$1.6 million compared to estimate mainly due to the increased receipt by \$900,000 for the Kimberley Juvenile Justice program training for young offenders, \$178,000 from the Department of Education for training for disengaged youth, and \$470,000 for Kununurra restocking supply of barramundi fingerlings.
- j) Employee benefits expense cash outflow increased by \$4.2m due to an increase in FTE from 284 in December 2020 to 311 in December 2021 combined with an increase of \$1,000 per employee in line with State wages policy.
- k) Supplies and services cash outflows increased by \$2.1m due primarily to increases in student materials, training delivery outsourced and minor works. These expenses increased in line with an increase in Student Curriculum Hours delivered in 2021 (1.1 million) compared to 2020 (913,000).
- l) Principal elements of lease payments increased by \$753,000 compared to prior year due to the increase in the number of Government Regional Officers' Housing properties and higher rental amounts in line with the broader residential property market

## Ministerial Directives

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

The following Direction was given by the Minister for Education and Training under section 11 of the *Vocational Education and Training Act 1996*:

### Citation

This direction may be cited as the Colleges Direction 2021.

### Employment

Subject to the *Public Sector Management Act 1994*, any decision of a college in the exercise of the function conferred on it by section 47 of the *Vocational Education and Training Act 1996* ("the Act") is the responsibility of the managing director of the college.

### Co-ordination of labour relations

For the purpose of coordinating and facilitating the exercise by colleges of the function conferred by section 47 of the Act and to the extent that the exercise of the function has or may have implications for industrial or labour relations in the wider context of the TAFE system, or public sector generally, the governing council and managing director of a college are to ensure that the exercise of the function is coordinated through the Department.

### Fees and charges

1. The *Vocational Education and Training (Colleges) Regulations 1996* make provision for a college to determine fees or charges that are payable for any particular vocational education or training related service supplied by a college not being a service for which a fee is prescribed by the regulations.
2. A fee or charge imposed under that regulation:
  - is to conform with the "VET Fees and Charges Policy" issued each year by the Department;
  - if it relates to materials supplied, is to not to exceed the cost of the materials; and
  - any determination fixing the fees or charges is to be published on the college's website.

## Other Financial Disclosures

### Capital Projects

Project details	Date Complete	\$ Total cost of project	Significant cost variation comment
CCTV System Karratha Campus Accommodation	Jan-21	\$64,759	N/A
Installation large industrial fans Karratha Campus	Feb-21	\$56,666	N/A
Wi-Fi Network Upgrade	Jul-21	\$44,256	N/A
Intranet development, Office 365 platform	Ongoing	\$133,802	N/A
Supply & install reticulation Karratha Amphitheatre	Jun-21	\$32,750	N/A
High Risk Scaffold Training Equipment	Jun-21	\$41,566	N/A
41.5V Motor for Electrical training	Jun-21	\$35,833	N/A
HGV Diesel Engine Management System	Aug-21	\$32,948	N/A
Optiplex Computers and Dell Monitors	Mar-21	\$203,490	N/A
Building improvements – Halls Creek Staff House	Mar-21	\$223,780	N/A

## Employment and Industrial Relations

### Staff Profile

FTE and Headcount – Quarter Sept 2021		
FTE	Average FTE	Head Count
315	306	342

Appointment Type	2019 FTE	2020 FTE	2021 FTE*
Permanent Full Time	236.00	225.00	256.00
Permanent Part Time	24.82	25.09	25.37
Fixed Term Full Time	22.00	18.00	21.00
Fixed Term Part Time	1.07	4.14	3.10
Casual	11.31	10.31	8.39

\*As per Payroll Reports for Pay Period Ending 23 Dec 2021

## Substantive equality

Indicator	2020 Target	2020 Result	2021 Target *	2021 Result**
Women in the Senior Executive Service	N/A	0.0%	N/A	0.0%
Women in management – Tier 1	N/A	0.0%	N/A	0.0%
Women in management – Tier 2	50.0%	20.0%	50.0%	50.0%
Women in management – Tier 3	50.0%	60.0%	50.0%	60.0%
Women in management – Tier 2 and 3 combined	50.0%	50.0%	50.0%	57.9%
People from culturally diverse backgrounds	15.0%	11.9%	15.5%	12.6%
Aboriginal Australians	12.0%	12.1%	3.7%	12.7%
People with disability	2.0%	4.7%	5.0%	2.8%
Youth	4.0%	0.6%	5.8%	1.5%

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

\*\*Results taken from North Regional TAFE Quarterly entity report Sep 2021

## Governance Disclosures

### Public Interest Disclosures

At the date of reporting, other than normal contracts of employment of service, no Board Members or Senior Officers, or firms of which Members or Senior Officers are members, or entities in which Members or Senior Officers have substantial interests, had any interests in existing or proposed contracts with North Regional TAFE.

### Board and Committee Remuneration

Position	Name	Type of remuneration	Period of Membership	Gross/actual remuneration 2021
Chair, Albany	Ian Smith	Annual	6 months	\$12,862
Chair, Broome	Emma White	Sessional (to 30 June) Annual	12 months	\$13,111
Deputy Chair, Perth	Mick Unger	Sessional	6 months	\$1,125
Member, Broome	Joseph Grande	Sessional	6 months	\$1,566
Member, South Hedland	Nicholas Preece	Sessional	6 months	\$1,359
Member, Perth	Wendy Dunne	Sessional	12 months	\$4,905
Member, Perth	Gary Arcus	Sessional	12 months	\$5,436
Member, Denmark	Maree Stallard	Sessional	12 months	\$3,917
Member, South Hedland	Lorraine Injie	Sessional	6 months	\$1,847
Member, South Hedland	Frances Haintz	Sessional	12 months	\$3,405
Member, Newman	Barbara O'Driscoll	Sessional	12 months	\$3,783

## OTHER LEGAL REQUIREMENTS

### Unauthorised use of Credit Cards

WA Government credit cards are issued to officers and other authorised persons engaged by the agency in performing their functions. Personal expenditure on WA Government credit cards is required to be disclosed under Treasurer's instruction 903(13) 'Credit Cards - Authorised Use'.

Despite each cardholder being reminded of their obligations under the Agency's credit card policy, some employees inadvertently utilise the corporate credit card for personal use. No matters were referred for disciplinary action as in each case prompt advice and settlement of the amount occurred and the nature of the expenditure was immaterial.

### Credit Card Breaches 2021

a. the number of instances the WA Government Purchasing Card has been used for a personal purpose;	9	
b. the aggregate amount of personal use expenditure for the reporting period;	\$1,209.90	
c. the aggregate amount of personal use expenditure settled by the due date (5 working days);	\$1,209.90	
d. the aggregate amount of personal use expenditure settled after the period (5 working days);	Nil	
e. the aggregate amount of personal use expenditure outstanding at the end of the reporting period;	Nil	
f. the number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	Nil	

### Advertising

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

Total expenditure for 2021 was \$211,394.

Expenditure was incurred in the following areas:

Expenditure	Total Expenditure	Account
Newspaper, radio, and digital advertising	\$116,655	Initiative Media
Purchase of artwork/graphics	\$17,548	Claire McLeod, Studio 20 Graphic Design, Worldwide East Perth
Social media advertising	\$28,811	Facebook, Instagram
Subscriptions and purchase of images & videos	\$11,480	Shutterstock, Fuzz Digital, Wave.Video, Mailchimp, Moosend, Neverbounce
General	\$14,351	Miscellaneous
Recruitment advertising	\$22,549	Facebook, Instagram and LinkedIn
Market research organisations	Nil	N/A
Polling organisation	Nil	N/A



### Compliance with Working with Children (WWC)

North Regional TAFE has an obligation under the *Working with Children (Criminal Record Checking) Act 2004* to ensure the safety of children in our community by helping to prevent people who have a criminal history that indicates they may harm children, from working with children.

The College records all WWC checks including copies of WWC cards to ensure compliance with legislative requirements.

### Code of Ethics and Code of Conduct

No breaches pertaining to the recruitment standards were raised in 2021.

There were no breach claims against the Public Sector Standards in Human Resources Management lodged under the Public Sector Management (Breaches of Public Sector Standards) Procedures 2005 at North Regional TAFE during 2021.

Standard	Outcome	Actions
Disciplinary Issues Raised: 9	Reprimand and/or Warning: 5	Discipline matters still ongoing: 0

### Workers Compensation

Four compensation claims of a minor nature were recorded during 2021, this compares with one recorded in 2020.

### Freedom of Information

North Regional TAFE did not receive any formal Freedom of Information requests in 2021.

### Record Keeping Plan

North Regional TAFE is a signatory to the consolidated sector wide Recordkeeping Plan which was approved by the State Records Commission on the 10 August 2018, as prescribed by Section 19 of the *State Records Act 2000*.

During 2021, North Regional TAFE continued to use Content Manager hosted by the Department Training and Workforce Development as its main record keeping platform. The previous Pilbara and Kimberley legacy datasets are still accessible to staff in read only format.

Record management policies and procedures have been reviewed and updated to reflect changes resulting from Content Manager upgrades.

Content Manager licenses are currently limited to a core group of administrators.

Online Record Awareness Training is part of all employee's induction process and is required to be completed prior to receiving access to Content Manager. This training incorporates the practical aspects of capturing business records to maintain compliant recordkeeping practice.

The impact of large geographical distances between North Regional TAFE campuses means that training delivery also relies on local delivery through experienced colleagues or supervisors. All recordkeeping information and instructions are available to staff on the TAFE Intranet.

## Aboriginal Training

In consultation with the Aboriginal Employment Education Training Committee (AEETC), the College developed an annual Aboriginal Training Plan to drive the promotion of training opportunities to the local Aboriginal community. The overarching objectives for the College were:

- **Student, Apprenticeship and Trainee Support:** Increase the likelihood of Aboriginal students participating in North Regional TAFE training programs, completing their existing course of study, and transitioning into further training (Cert II, III & above) and/or increase participation in employment through apprenticeships, traineeships, and work placements.
- **Youth Engagement and Support:** To address underlying issues that affect young people at risk such as family dysfunction, substance abuse and mental health; including appropriate referrals made to streamline support offered to Aboriginal students.
- **Aboriginal representation on Aboriginal Education Employment and Training Committee (AEETC):** Assist North Regional TAFE with appropriate, representative membership of AEETC and other committees as required.
- **Aboriginal cultural awareness across North Regional TAFE:** Provide leadership with embedding Aboriginal cultural awareness across North Regional TAFE operations generally; staff cultural competency in the planning and delivery of training programs and cultural appropriateness on North Regional TAFE campus and learning environments.
- **Aboriginal Training Services resources and delivery of services:** Manage Aboriginal Training Services (ATS) resources and delivery of services in a transparent and accountable manner.

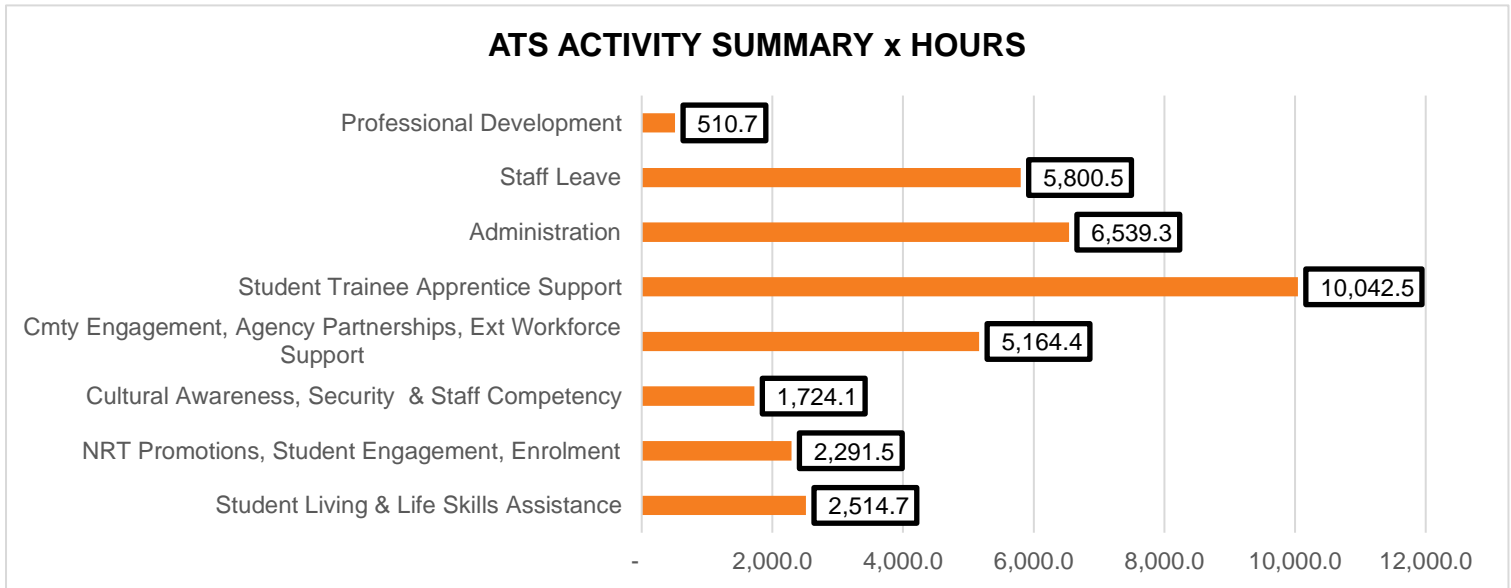


Operational activities within each objective are measured via various performance indicators, such as target number of engagement hours or other such measurement as documented within the Aboriginal Training Plan.

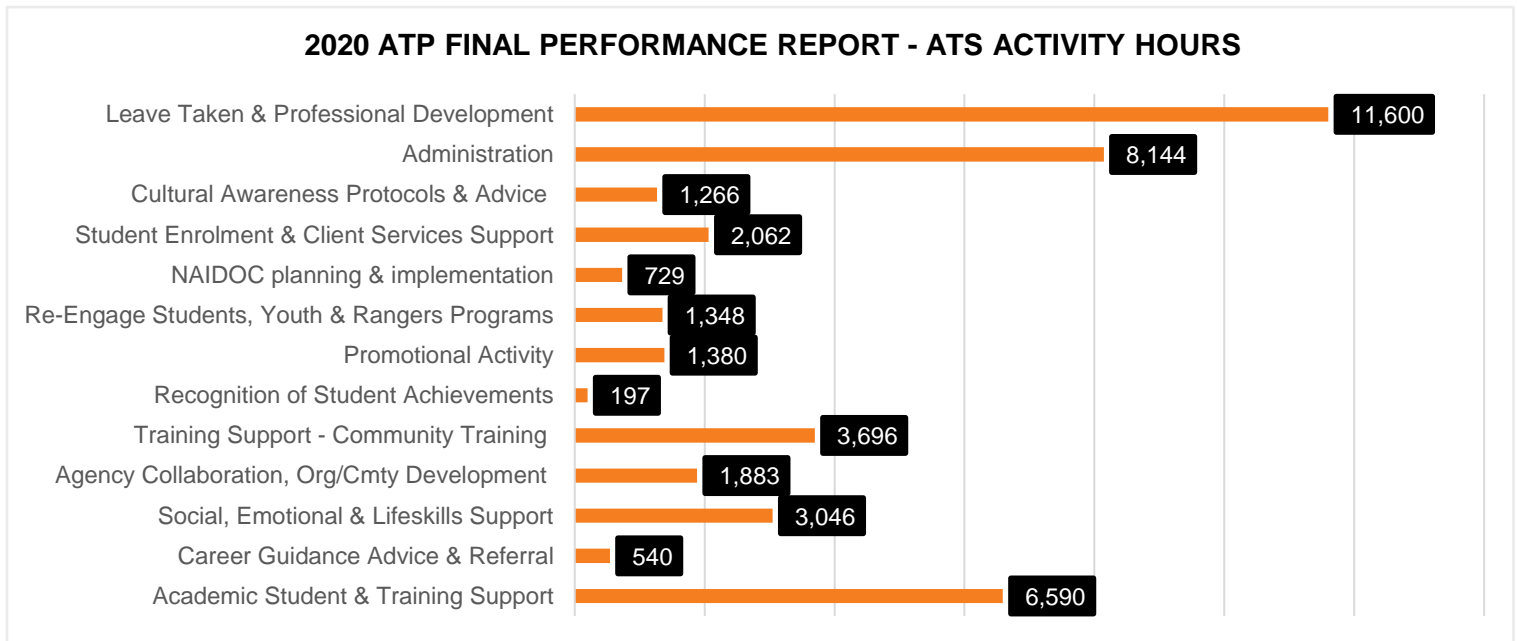
The below table is an overall summary of 2021 Aboriginal Training Services engagement hours results compared to 2020:

### 1.1 YTD Comparison Aboriginal Training Services Activity (Hours)

2021



2020



## Disability Access and Inclusion Plan Outcomes

It is a requirement of the *Disability Services Act 1993*, that public authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the College will ensure people with disability have equal access to its facilities and services. Each July the College submits an annual progress report to the Department of Communities, where this information is tabled in Parliament by the Minister for Disability Services.

North Regional TAFE's DAIP comprises of 28 tasks to be implemented over five years (2017-2021), some of which are ongoing and rolled into our current DAIP 2021-2025 plan.

The development of the North Regional TAFE DAIP is in accordance with the *Disability Services Act Regulations 2004*.

The Student Support Services team are responsible in overseeing the implementation of the DAIP and to ensure regular communication to all staff and stakeholders, receiving feedback, ongoing regular monitoring, review, revisions and reporting achievements and outcomes.

### **Outcome 1:**

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

Strategy	Outcome
1.1 Maintain an AccessAbilityFocus Group to monitor, guide the implementation of DAIP activities and respond to emerging priorities.	The AccessAbility Focus Group will meet six times a year tasked with reviewing progress, developing response to address emerging priorities or new access and inclusion initiatives for barriers as they are identified
1.2 Ensure that all people are provided with opportunities to comment on access to services.	Campus checks undertaken at some locations by Disability Support Coordinator – ongoing in 2021 - 2025 with awareness campaign and seeking feedback from local staff and students
1.3 Ensure that College policies and practices are inclusive of people with disability and medical conditions and consistent with the College's Access Policy, <i>Disability Services Act 1993</i> , <i>Disability Discrimination Act 1992</i> and Educational Standards.	Strategy revised and moved Outcome 4.3 in 2021 – 2025 - Ensure all new and revised documents are checked for compliance in Equity, Access, and Inclusion principles
1.4 Ensure that resources and equipment required to access and participate in training (include employment in 2021 -2025) at the College are provided.	Resources purchased when identified, new assistive technology and equipment being Audited and researched in 2021 - 2025
1.5 Ensure that College events, both on and off campus, are inclusive and accessible for all.	Moving to 2021 -2025 more staff information and promotional material that identifies Services and Events and locate information on Intranet/SharePoint to assist with the planning for access and
1.6 Ensure that College staff, agents and contractors are aware of the relevant requirements of the Disability Services Act and the College's Disability Access and Inclusion Plan.	Moving to make available to all staff information relevant to Policies, Procedures and Forms relative to services. Communicate and locate information on Intranet/SharePoint to assist with creation of all new and revised organisational documents.

**Outcome 2:**

**People with disability have the same opportunities as other people to access the buildings and other facilities of North Regional TAFE.**

Strategy	Outcome
2.1 Ensure that all buildings and facilities are accessible.	Continuing to investigate accessibility of campus buildings and facilities. Conduct access audit on building accessibility and carparks needs annually.
2.2 Ensure staff and students are aware of emergency evacuation procedures and plans.	Seeking to establish and update evacuation plans at each campus are reviewed annually and made available to all staff and students
2.3 Ensure that all future premises leased by the College are accessible.	Incorporated in 2.1
2.4 Ensure that the quantity and location of easy access parking meets the needs of people with a disability.	Incorporated into 2021 -2025 DAIP as Outcome 2.1

**Outcome 3:**

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

Strategy	Outcome
3.1 Ensure that information about the College's services, facilities and events is available in alternatives formats, is clear, and concise.	Ongoing, continue developing in 2021 -2025 DAIP
3.2 Inform staff, students, and the community that College information is available in alternative formats on request.	Ongoing and continue developing in 2021 -2025 DAIP
3.3 Inform staff of accessible information needs and how to provide and obtain information in other formats.	Staff briefings to inform staff conducted. Links on the Intranet. Incorporate in 3.2
3.4 Ensure learning resources, including online learning resources, are available in accessible formats, complying with copyright regulations.	Ongoing, undertake annual internal review of online Copyright information in accordance with DTWD Copyright advice.
3.5 Ensure that the College's website meets Web Content Accessibility Guidelines WCAG2.0.	Marketing confirmed this is checked by DTWD but will continue to ensure WCAG2.0 standards are adhered to.

**Outcome 4:**

**People with disability receive the same level and quality of service from the staff of North Regional TAFE as other people receive from the staff of North Regional TAFE.**

Strategy	Outcome
4.1 Raise staff awareness of disability and access issues and provide training to improve skills to provide good service.	Ongoing action and initiatives planned for 2022.
4.2 Ensure that College staff are aware of the relevant requirements of the Disability Services Act, Disability Discrimination Act and Education Standards.	Initiative going forward to make available relevant Access, Equity and Inclusion Acts and Standards available in one location Intranet/SharePoint
4.3 Ensure that the College provides an inclusive environment free from harassment and discrimination.	Already captured within our Values and Code of Conduct.

**Outcome 5:**

**People with disability have the same opportunities as other people to make complaints to North Regional TAFE.**

Strategy	Outcome
5.1 Ensure that feedback and grievance mechanisms are accessible for all people.	Achieved. Complaints are accepted in a variety of formats, such as by phone, email, written feedback/complaint form, in person or via the website online Feedback portal.
5.2 Provide support for people with disability in making complaints, if requested.	Continue and publicise and communicate assistance is available for people to make complaints, if requested. Website updated in 2021 to make it easier to locate Feedback area, directly from home page.

**Outcome 6:**

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

Strategy	Outcome
6.1 Inform students and staff about consultation processes at the College.	Continuing
6.2 Monitor the DAIP to ensure implementation and satisfactory outcomes.	Included in Outcome 1. By Focus Group
6.3 Develop and maintain strategic partnerships with key agencies to maximise access to services for people with disability.	Continuing



**Outcome 7:**

**People with disability have the same opportunities as other people to obtain and maintain employment with North Regional TAFE.**

Strategy	Outcome
7.1 All NRT facilities will continue to be compliant with Disability Access Inclusion requirements (with relevant guidelines and processes).	Incorporated in 7.2 in the new plan Ensure employees with disability are given support to undertake their role and meet long term career goals
7.2 Recruitment, induction, and performance development processes for staff will identify and support diversity requirements.	Incorporated modified in 7.1 and 7.2 in 2021-2025 DAIP - Ensure recruitment practices are inclusive of and accessible to people with disability Ensure employees with disability are given support to undertake their role and meet long term career goals
7.3 NRT will develop and maintain relationships with key stakeholders. for example, Group Training Companies, EPIC, Disability Services Commission, Australian Apprenticeship Centre, Employment agencies.	Incorporated in Outcome 6.2 Seek a broad range of views from the community on disability and develop and maintain strategic partnerships with key agencies to maximise access to services for people with disability.
7.4 NRT will provide a supportive environment for students seeking employment e.g.: Open Days, Careers Days, VET Programme at schools.	Ongoing into current 2021 -2025 DAIP.
7.5 Ensure equitable employment practices at the College.	Public Sector report is completed annually by Human Resources

# GOVERNMENT POLICY REQUIREMENTS

## Occupational Safety, Health, and Injury Management

### 1) Achieved – A Statement of the agency’s commitment to occupational safety and health, and injury management with an emphasis on Executive commitment.

NR TAFE is committed to providing a safe work environment for employees, clients, and visitors. Health, safety, and injury management are values of the College that are displayed through its culture and management system, endorsed, and supported by the College Executive.

#### NR TAFE Management will:

- Provide a safe, healthy and injury free workplace
- Monitor and revise safety standards in all work areas as required
- Comply with all applicable laws, regulations, and standards as a minimum
- Set measurable OSH targets and objectives to achieve continuous improvement
- Integrate OSH into the workplace through established safe systems of work
- Communicate and consult with the workforce and stakeholders on OSH matters
- Investigate all incidents and implementing measures to prevent reoccurrence
- Reduce risk through hazard identification, assessment, control, and monitoring
- Provide training and resources to enable personnel to conduct their roles safely
- Develop and maintain a compliant OSH Management System in accordance with the WorkSafe Plan

#### 2021 OSH achievements/initiatives were as follows:

- An OSH Management Review of 2020, providing evidence of ongoing maintenance of the OSH management system
- Maintenance and further development of COVID-19 guidelines and safe practises in the workplace, including development of compulsory on-line COVID-19 training for all staff
- Progressing of a baseline hearing program to be finalised during 2022
- Development and roll out of a college specific Health and Wellbeing Program
- Development of an OSH Annual Operational Plan which outlines the key performance areas and targets, aligned with the OSH Annual Program and Public Sector OSH specific requirements

### 2) Achieved - A description of the formal mechanism for consultation with employees on occupational safety and health matters.

The OSH structure includes an OSH Manager (located in Broome), OSH Coordinator (located in Karratha) and OSH Assistant. The position of the OSH Assistant has been revised to become a permanent position, similar to the other two OSH positions. Face-to-face consultation with staff is ensured across both Pilbara and the Kimberley.

A total of 17 OSH Representatives positions throughout the College of which four OSH Representatives are standing OSH Committee Members. This arrangement is forming a reporting and consultation mechanism between non-standing OSH Representatives and the standing OSH Committee OSH Representative members to discuss OSH concerns, initiatives, and continuous improvements. The standing OSH Representative members escalate information to and from the OSH Committee.

The existing NRT OSH committee is the formal mechanism for consultation with employees on occupational safety and health matters. This forum continues to meet quarterly.

The OSH Management System is accessible to all staff, including OSH related Policies, Procedures, Guidelines, OSH Committee Minutes, etc. The electronic OSH reporting system is also accessible to all staff who are trained to use the system to raise hazard and incident reports. It is evident that the system is utilised by staff at ongoing basis.

Newly developed and updated OSH policies and procedures are made available on the Intranet where employees are given the opportunity to view and comment on these documents.

The existing NRT OSH committee is the formal mechanism for consultation with employees on occupational safety and health matters. This forum has continued to meet quarterly.

The OSH Management System is accessible to all staff. OSH related documents, NRT OSH Committee Minutes, hazard reports, incident reports and corrective action all form part of the electronic OSH Management system.

Newly developed and updated policies and procedures are made available on the Intranet where employees are given the opportunity to view and comment on these documents.

#### A report of Performance against the following targets:

Measure	Actual Results						Results against target	
	2019		2020		2021		Target	Comment
	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical		
Number of Fatalities	0	0	0	0	0	0	Zero (0)	Achieved
Lost Time Injury/Disease Rate	1.42	1.77	0.35	0.35	0.98	1.96	Zero or 10% improvement on the previous three (3) years	Not achieved - An increase from 1 LTI during 2020 to 3 LTI's during 2021. These 3 were all physical of nature.
Lost Time Injury Severity Rate	0	60	0	0	0	200	Zero or 10% improvement on the previous three (3) years	Achieved

Measure	Actual Results (Not reported through RiskCover)			Results against target	
	2019	2020	2021	Target	Comment
	NRT Actual	NRT Actual	NRT Actual		
% of injured workers returned to work within 13 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
% of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
Percentage of managers & supervisors trained in OSH Injury Mgt responsibilities	70%	95%	84%	Greater or Equal to 80%	Achieved





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RTO Code: 52788