



annual report 2007

Kimberley TAFE

Unique opportunities. Uniquely Kimberley TAFE

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EXECUTIVE SUMMARY

CHAIRPERSON'S REPORT

Despite servicing one of the most remote and difficult regions in Australia, during 2007 the College continued to meet the unique needs of our clients, as well as contributing significantly to state and national priorities. The College's success is reflected in both our students' achievements and their satisfaction with their time at Kimberley TAFE.

It is particularly pleasing to see close ties being further developed with industry, resulting in both improved employment pathways, and assisting in the development of economic opportunities such as cultural tourism, aquaculture, and horticulture and bush tucker. This has been achieved by the ongoing development of innovative training programs, a strong focus on traineeships and workplace delivery, and working in partnership with other TAFEWA Colleges. For this I wish to particularly acknowledge the role of all College staff. Without the dedication of the staff and the leadership displayed by the Directorate and the Regional Managers, the results would not be nearly as impressive. It is most satisfying to the Governing Council to see the high regard in which employees from Kimberley TAFE are held.

In 2007, the College was visited by both the Premier of Western Australia, the Hon. Alan Carpenter MLA, and by the Minister for Education and Training, the Hon. Mark McGowan MLA. Both expressed their appreciation for the work being done by College staff, and the important role the College plays in the Kimberley.

As is usual, 2007 saw the departure of some long-term College staff, including Adrian Mitchell, Managing Director. I would like to acknowledge their contributions and believe their impact on the College and its functioning will be felt for many years to come. At the same time, I want to welcome their replacements, and wish them well in their time with the College. I would also like to acknowledge the efforts of Lindsay Gassman, Phil de Garis and Sophie Ehrenburg who acted in the capacity of Managing Directors over this year.

Finally, I would like to take the opportunity to thank my Council colleagues for their support and commitment over the previous 12 months. In particular I would like to recognise the efforts of Tony Lee and Grant Smart who have indicated that they will be leaving Council. They can take a great deal of satisfaction from their efforts. I would also like to welcome new member John Gummery, and hope that John, all members of Council and all students and staff find 2008 a rewarding year.



Dr Paul Novelly
Chairman, Governing Council

MANAGING DIRECTOR'S REPORT

This year began with the departure of Managing Director, Adrian Mitchell in late January. Adrian had been with Kimberley TAFE for three years and was responsible for developing and driving a strategic restructure of Kimberley TAFE operations. The new structure, which included the establishment of a Training Directorate, has enabled increased training delivery across the region that is more flexible and responsive to local community needs, in particular improving Indigenous training outcomes.

Three Acting Managing Directors were appointed throughout 2007, including; Lindsay Gassman, Phil de Garis and Sophie Ehrenburg. Their primary goal remained focussed on implementing and supporting the new strategic direction for Kimberley TAFE.

2007 saw increased local, State and National focus on the numerous economic and social issues that impact on Indigenous communities and people across the Kimberley region. Kimberley TAFE has become increasingly proactive in supporting Indigenous communities by working closely with local community leaders, Indigenous organisations and other key stakeholders to seek solutions that provide positive long-term outcomes that meet the social and economic aspirations of local Indigenous people.

The College celebrated completion of two major capital works projects with the official opening of the expanded trade training facilities in Kununurra by the Hon. Alan Carpenter, Premier of Western Australia, in October, and the opening of the new extensions to Broome campus, in June, including a state-of-the-art Learning Resource Centre, music recording studio, classrooms and other facilities by the Hon. Mark McGowan, Minister for Education and Training.

The Training Directorate, led by Sophie Ehrenburg, focused on realigning training delivery to skill shortages areas, particularly to increase employment focused training for Indigenous people in local employment growth areas. These included Business, Tourism and Hospitality, Community Services, Trades, Rural Industries and Creative and Cultural Industries. This realignment of delivery enabled the four regional campuses to increasingly work together and achieve higher profile delivery outcomes for the year, resulting in increased allocation of profile funding for 2008.

Other Training Directorate highlights included:

- The establishment of an Indigenous Project Unit to directly respond to the changes in CDEP funding and other Government initiatives. This has resulted in increased partnerships with key Indigenous agencies including the Indigenous Land Council, Kullarri Regional CDEP Inc. and numerous Indigenous communities and organisations across the region.
- The Commercial Services Team achieved the highest Fee for Service revenue ever for the College and established solid relationships with numerous regional businesses and key industry areas such as mining.

- The launch of a new Professional Development Plan – Kimberley TAFE – People, Culture and Learning.
- The establishment of the Broome Education Precinct, a local Broome initiative, saw all Kimberley-based Broome training providers from schools through to Notre Dame University form a collective that will focus on ensuring that Broome becomes an Australia-wide centre for education excellence and a preferred option for Indigenous students wishing to remain in the region.
- The enabling of video-conferencing facilities across the region to allow for increased blended and distributed delivery of training programs.
- The launch of the Communication Corridor, allowing all Kimberley TAFE staff to meet regularly via video conferencing therefore reducing some of the challenges of working effectively in such a remote region.
- With the completion of its extensions, the Aquaculture Centre introduced mud crab and ornamental fish breeding programs.
- The Maritime Simulation Centre continues to grow and establish itself as a valuable industry training partner.
- A Memorandum of Understanding was signed with the Department of Agriculture to focus on community gardens and gubinge projects in 2008.

The Corporate Services team, led by Lindsay Gassman, continues to provide the necessary support services in the areas of Human Resources, Finance, Information Technology and Support Services. This focused and dedicated team enables Kimberley TAFE to offer innovative training options in some of the most remote locations in Australia. 2007 was also an extremely busy year with the departure of some long-term staff including Brian Mortimore, HR Manager and Paul Perryman, Finance Manager.

Despite the changes in management, Kimberley TAFE finances and operations have again been outstanding. Congratulations to both the Training Directorate and Corporate Services teams for their commitment and professionalism in ensuring the smooth running of Kimberley TAFE and the meeting of all AQTF and other audit and compliance regulations. Not forgetting, recognition and appreciation of our high level of internal and external customer service.

Other Corporate Services highlights included:

- An equipment grant of \$500,000 for trade training equipment at Broome and Kununurra.
- \$500,000 funding approval for a mobile training facility (2008) to further enable trades training in remote communities.
- Successful application for the provision of 'mobile' lecturer accommodation and a TAFE bus for Halls Creek campus.
- Agreement that TAFE training facilities will be included in the planned 2010 Fitzroy Crossing education precinct development.
- The launch of a new-look Kimberley TAFE web site.
- The move to Shared Services for key finance and HR functions.

It is essential that acknowledgment is given for the ongoing commitment, enthusiasm and professionalism of all Kimberley TAFE lecturing, support and administration staff who ensure that Kimberley TAFE is able to deliver quality, employment focused training whilst strengthening our role as an important local community organisation committed to achieving sustainable long term outcomes for Indigenous people across the region.

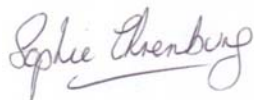
Many of our team were also formally recognised for their work including Carla Davey who was a Round One winner of the Premier's Teacher of the Year Award while students Whitney Pinney and Helen Pinday were finalists in the category, Aboriginal and Torres Strait Islander Student of the Year, at the WA Training Awards.

Three Indigenous Engagement Programs were undertaken with Charles Darwin University and TAFENSW - Western Institute that were nationally recognised at the Brisbane Australian Flexible Training Indigenous Engagement Conference. Kimberley TAFE was also invited to speak on innovative training solutions for Indigenous training at the TAFE in Remote Communities Conference (TRIC), Launceston.

2007 also saw Kimberley TAFE staff provide input into two major reviews of the education and training system in Western Australia, headed by Professor Lance Twomey and Prudence Ford.

Finally, I would like to thank all College Governing Council members, Phil de Garis, Lindsay Gassman, all College staff, and local industry and community partners who have supported Kimberley TAFE throughout this challenging year.

In late December, Ciaran (Paul) Murphy was officially appointed as Managing Director, beginning in February 2008. On behalf of all staff, I look forward to welcoming Paul to Kimberley TAFE and to supporting him in his new role.



Sophie Ehrenburg
A/Managing Director

ORGANISATIONAL STRUCTRE

COLLEGE COUNCIL

Dr Paul Novelly - Chairperson

Dr Paul Novelly has worked as an agricultural scientist for over 30 years both in Australia and overseas. For 18 of those years he has been employed in the Kimberley. In 2003 he undertook the role of Regional Manager, Fisheries WA in Broome before returning to Kununurra as Manager, Rangeland Research for the Department of Agriculture and Food, WA. Paul is also a representative of the Cooperative Research Centre for Tropical Savannas.

Mr Ian Trust – Deputy Chairperson Member

Ian is a former ATSI Commissionner for the Kimberley region and was a founding Chairman of the Wunan Foundation from 1997 to 2003. Ian has a strong and coherent vision of a better future for Aboriginal people in the East Kimberley - a future beyond welfare and government dependency. Ian has worked tirelessly to progress this vision through such initiatives as the ATSI Regional Council's "future building" strategy (1996) and the Wunan Regional Council Awards for Excellence and through Kimberley Group Training and reforms in the Aboriginal Housing & Infrastructure sector. Ian has previously held senior management roles in Indigenous Affairs and Health and was the Chairman of the Wunan ATSI Regional Council from 1994 to 2003. Ian is also a member of the boards of Kimberley Group Training, Indigenous Business Australia and the Indigenous Land Corporation.

Ms Pamela Hunter – Member

Pamela Hunter is the Footprints in Time, Research Administration Officer at the Department of Families, Community Services and Indigenous Affairs. She has a Bachelor of Applied Science in Indigenous Health. Pamela has also worked as the Manager of Aboriginal Health Work at the Kimberley Population Health Unit and previously held a position on the Malarabah Regional Council.

Mr Ned McCord – Member

Ned McCord has had extensive experience in developing agri-businesses in Northern Australia. He has managed cattle properties both in the Northern Territory and in WA. He is well versed in business strategy, marketing, management, and training, being currently the Managing Director of Kimberley Rural Management and Training. His professional associations are extensive ranging from being Director of Australian Live Export Corporation, Director of Bunuba Cattle Company, Fellow Member of the Australian Institute of Company Directors to Graduate Member of the Australia Rural Leadership Network.

Mr Grant Smart – Member

Grant Smart is a Director of KPP Business Development based in Broome. Prior to this Grant was CEO of Australia's Northwest Tourism and has held various other managerial positions within private enterprise and the aviation industry. Grant holds a Bachelor of Business with majors in Marketing and Management and has been an Executive Member of the Broome Chamber of Commerce for the past five (5) years.

Mr Mal Jarvie – Member

Mal Jarvie is the Regional Manager at the College's Broome Campus. Before joining Kimberley TAFE he worked in the banking industry (30 years) and as a lecturer at Pundulmurra TAFE. Mal holds a Bachelor of Further Education and Training and a Graduate Certificate in Management.

Mr Peter Biber – Member

Peter Biber has extensive Kimberley experience with State Government currently as the Regional Manager for the Department for Planning and Infrastructure and previously as Regional Manager for the Department of Contract and Management Services. Peter holds a Bachelor of Commerce Degree from UNSW and has had more than twenty years executive management and board level experience in the commercial world across Australia, throughout South East Asia, Japan and the Pacific.

Ms Patricia McKay - Member

Patricia McKay has been an active Halls Creek Council member since 1998. Patricia has also been employed at Halls Creek District High School as Aboriginal Education Officer and Library Officer. She has experience as a self-employed business owner as well as raising a family. Patricia grew up in the Murchison and was educated in Mullewa. After marrying, she and her family have lived in Moora, Esperance, Wundowie and Halls Creek. Patricia has held many senior roles in committees including Golf Club President, Football Club President and Treasurer of the Youth Service Committee. Patricia has been accepted as a Justice of the Peace and is a keen advocate for youth issues in the Kimberley.

Mr Antoine Bloemen – Member

Belgian-born Antoine Bloemen is currently Magistrate for the Pilbara and Kimberley region. A resident of the North West for over 13 years, Antoine has given many years of service to the people of Broome and the Kimberley and has travelled in the course of his work, many thousands of kilometres to remote indigenous communities. Antoine has a Bachelor of Laws; Bachelor of Jurisprudence as well as Diploma in Cinematography. He is a member of the Law Society of Western Australia; the Francis Burt Law Education Centre and the Belgian-Luxembourg Chamber of Commerce for Australia.

John Gummery – Member

John Gummery is the Chief Executive Officer of Kimberley Group Training. He is heavily involved in the Employment and Training Sectors, having lectured at Central West College in Heavy Duty Plant Mechanics, Marine Engine Driving and Hydraulics to mention a few areas. He has been involved in Group Training for twelve years and has a passion to improve the lifestyles of young people in the Kimberley, through structured employment and training initiatives. John is a member of the Institute of Mechanical Engineers, Holds a Diploma in Frontline Management, is a Qualified Safety Practitioner and has a Certificate in Workplace Assessment and Training. He was born in Geraldton, Western Australia is married with three adult children and has an extensive sporting back ground. Of major note is his involvement with the Geraldton Yacht Club, where he served as a Flag Officer for Fourteen years.

Managing Director, Kimberley TAFE

NB: There were four people in this role during 2007 including;

Adrian Mitchell

Adrian Mitchell held the position of Managing Director from 2004 until the end of January 2007. Adrian resigned to take up the position of Institute Director for TAFENSW – Western Institute.

Lindsay Gassman

Lindsay Gassman acted in the position of Managing Director from 1 February 2007 until 5 March 2007. Lindsay's substantive role is Director Corporate Services at Kimberley TAFE.

Phil de Garis

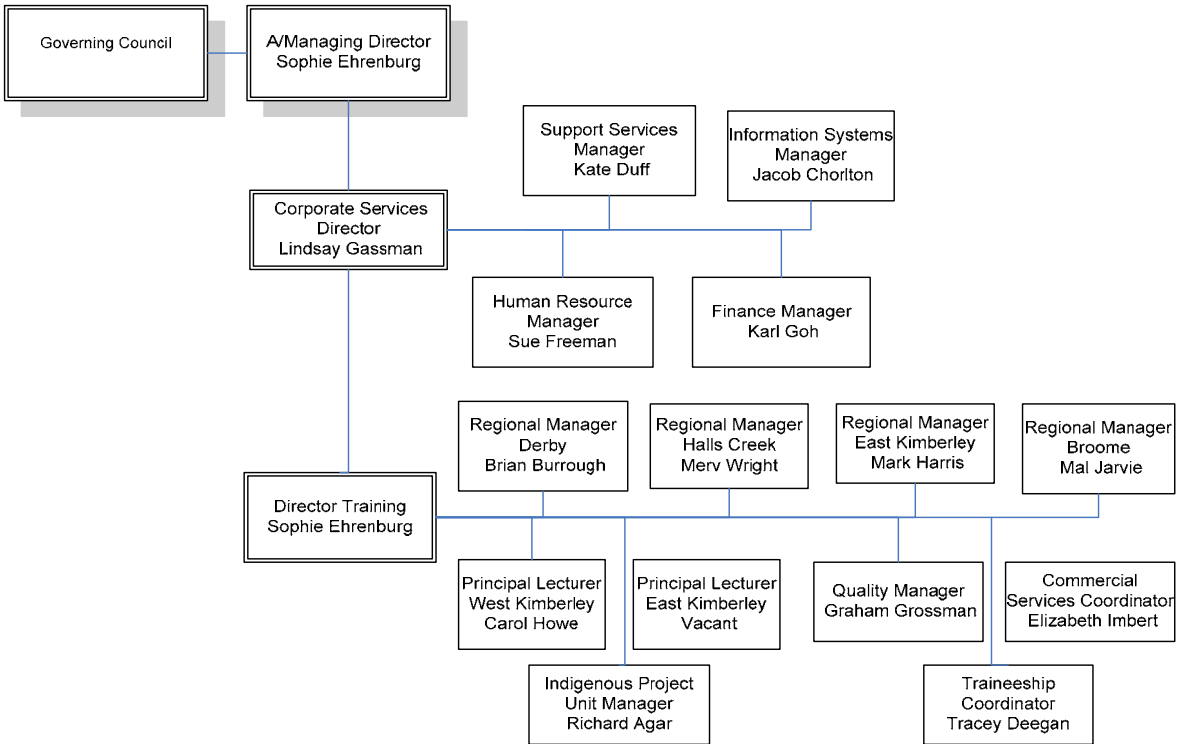
Phil de Garis acted in the position of Managing Director from 6 March 2007 until 6 December 2007. Phil's substantive role is General Manager at WestOne Services.

Sophie Ehrenburg

Sophie Ehrenburg acted in the position of Managing Director from 7 December 2007 until 4 February 2008. Sophie's substantive role is Director Training at Kimberley TAFE.

OPERATIONAL CHART

Kimberley TAFE Management Structure December 2007



2006 - 2008 STRATEGIC PLAN OVERVIEW

The plan identifies four Key Result Areas for the College:

1. SUPPORTING INDUSTRY AND ITS CREATION OF LOCAL EMPLOYMENT OPPORTUNITIES

- Increase the number of apprentices and trainees within the Kimberley.
- Meet industry's training requirements.
- Support the creation of local employment opportunities in the Kimberley.
- Increase mainstream employment outcomes for Indigenous Australian people.

2. EMPOWERING INDIVIDUALS

- Develop pathways to increase participation rates for 15 to 24 year olds in training, education and employment.
- Improve training outcomes for Indigenous Australian people.
- Provide career guidance and preparation for employment.
- Improve literacy and numeracy and work readiness skills.

3. ASSISTING KIMBERLEY COMMUNITIES ACHIEVE THEIR ASPIRATIONS

- Support communities to plan their social and economic aspirations.
- Assist communities to achieve their long term social and economic outcomes.

4. BUILDING AND EXPANDING THE COLLEGE'S CAPABILITIES

- Enhance the College's workforce capability.
- Access additional resources to enable the College to better service its clients.
- Work in partnership with industry, the community, the school sector and other service providers.
- Ensure training assessment and delivery is culturally appropriate.
- Apply sustainability principles in all College undertakings.

AGENCY PERFORMANCE

STATE TRAINING PRIORITIES

The State Training Priorities are developed through extensive consultation, validation, feedback and negotiation with stakeholders throughout Western Australia, including industry and enterprises; Industry Training Advisory Bodies; Regional and community bodies; Bodies representing equity groups; Training providers; and Government agencies.

When considering competing needs in a limited resource environment, prioritisation of publicly funding vocational education and training is crucial. Within this context, it is important to acknowledge that government is but one of the core sources of funding for training and that individuals and industry also make direct or in-kind contributions.

The priorities for VET within the new education and training arrangements will focus on developing a high quality system of lifelong learning, which encourages and facilitates the engagement of individuals, communities and industry.

STATE TRAINING PRIORITIES VS AGENCY PERFORMANCE

PARTICIPATION OF 15-24 YR OLDS IN TRAINING, EDUCATION & EMPLOYMENT

Kimberley TAFE offers a range of training opportunities that encourage 15 – 24 year olds to participate in Vocational Education & Training. Kimberley TAFE met its SCH requirements for Vocational Education and Training for Schools (VETfS) and achieved increased outcomes at a Certificate II level in Community Services, Business, Tourism and Hospitality operations.

Kimberley TAFE also supported a range of innovative initiatives to encourage engagement including being active in the local community partnerships, focus on youth workshops (Halls Creek and Broome), and sponsorship of a range of youth focussed events such as the Halls Creek Girls Bush Camp held in October.

The College also worked closely with the Department's Enterprise and Vocational Education (EVE) Coordinator to develop programs suitable for remote schools including work readiness programs in Wangkatjungka and Kalumburu. East Kimberley was able to offer training to remote students at the Kununurra campus on a fly-in, fly-out basis.

Other initiatives supporting the participation of 15-24 year olds in training, education and employment were:

- Increased delivery to independent schools including Kalkarria.

- The appointment of VETfS coordinators at Broome, Derby, Halls Creek and Kununurra.
- The establishment of a VETfS unit to more effectively coordinate training across the Kimberley region.
- The launch of the Coconut Café, Certificate I Hospitality Operations program in Kalumburu, which was delivered in partnership with Kimberley Group Training. This was an outstanding success where young people in Kalumburu learned essential customer service skills. This outcome assisted in addressing the Hospitality skill shortage in the region.

LITERACY AND NUMERACY

Kimberley TAFE had a very strong year embedding literacy and numeracy training and support in all programs, as well achieving successful outcomes through the delivery of Department of Education Science and Training (DEST) Literacy Language and Numeracy Program (LLNP).

Through Certificates in General Education for Adults (CGEA), literacy and numeracy support was provided to programs in the rural industries, business, creative and cultural industries, community services and trades faculties.

GOVERNANCE

In response to Indigenous Community needs, Kimberley TAFE undertook a range of initiatives to more effectively deliver Governance training across the region and especially to remote areas, including the appointment of a dedicated Governance lecturer, collaboration with TAFE NSW Western Institute to develop online Certificate IV in Governance, training tools and support of the DEST leadership program in Kalumburu.

INDIGENOUS TRAINING

In response to broader issues within Indigenous communities, Kimberley TAFE took a proactive approach to increasing community engagement at a local, regional and state level. These initiatives included establishing an Indigenous Projects Unit that has a dedicated focus on providing quality employment focussed training to Indigenous organisations and individual communities.

In addition, Kimberley TAFE increased participation at numerous local Indigenous events including Marsh Art, Boab Festival and Croc Festival in Derby and the Northwest Expo in Broome. In Kununurra, the Campus was a major sponsor of the East Kimberley Aboriginal Achievement Awards.

Another key initiative was the Kimberley TAFE Skilling Outback Australia Information Technology Project that provided IT training to remote communities utilising a mobile satellite training facility.

Memorandums of Understanding were signed with various Indigenous agencies and community groups including Kimberley Regional CDEP Inc

(KRCI), Mount Gibson Iron, Indigenous Land Council (Roebuck Plains and Home Valley Stations) and Charles Darwin University in Darwin.

Other highlights in Indigenous training:

- This year saw a significant increase in the commercial delivery of programs to remote communities in the West Kimberley, as a direct result of the Federal changes to CDEP funding.
- Two lecturing staff were appointed to Balgo as a training collaboration partnership with the Catholic Education Office.
- Lecturing staff also participated in Indigenous Mentoring Training and Leadership workshops focussed specifically on improving outcomes for Indigenous students, and strengthening community business or industry partnerships that will meet the social and economic aspirations of Indigenous communities.
- The launch of Kimberley TAFE's Indigenous Cadetship program with cadets appointed in the Business, as well as the Tourism and Hospitality faculties.
- The College also significantly increased its community-based delivery.

APPRENTICESHIPS & TRADES TRAINING

2007 was a challenging year to achieve targets in the apprenticeship and traineeship training area. The shortfall in the College's target reflects the enormous impact skills shortages are having across the State as young people opt for employment in the resource sector over training. Other influencing factors are the difficulties in finding suitable trainees or apprentices for placement and the continued social unrest and dysfunction in communities across the region. Despite these issues, there were successes in trades training for the College. These included the opening of the new trades training facilities in Broome and Kununurra, the hosting of the Northwest Trades Training forum and the development of closer links with Argyle Diamond Mine and Kimberley Group Training.

To further encourage the uptake of apprentices and trainees in the region, a Traineeship Coordinator was appointed to streamline processes across the Kimberley.

In addition, Kimberley TAFE and Pilbara TAFE embarked on the development of a work readiness passport for the resource sector.

LOCAL PARTICIPATION IN EMPLOYMENT OPPORTUNITIES IN THE KIMBERLEY

In partnership with industry, CDEP providers and other organisations, Kimberley TAFE continued to strengthen, develop and implement a range of employment focussed programs, particularly to increase Indigenous employment and provide pathways into higher education.

This was achieved by increasing the number of accredited work readiness programs offered in remote communities including Kalumburu and Bidadanga and in training partnerships with Argyle Diamond Mine. The

College also delivered programs such as the Hospitality and Maritime Intervention programs to support Indigenous youth at risk.

To support the local economy, Kimberley TAFE continued to deliver training to both Indigenous and non-Indigenous clients across the key industry areas of Trades training, Indigenous community management and development, business services, tourism and hospitality, community services, horticulture, and conservation and land management, information technology, art and music, aquaculture, maritime, pastoral, language, literacy and numeracy, access and participation courses. In 2007, programs were offered from Certificate I through to Diploma level (noting that for the Kimberley region, Certificate I and II programs represent approximately 68% of delivery undertaken by the College, highlighting the unique environment and challenges for VET delivery in the Kimberley region).

INDUSTRY PARTNERSHIPS

The majority of Kimberley TAFE VET programs are now linked to industry with increased focus on workplace delivery and personalised training plans that offer innovative training options. Key innovative industry training partnerships include;

Cable Beach Club Resort – Kimberley TAFE working with Cable Beach Resort HR Management team developed an induction program that is now delivered by Kimberley TAFE staff as part of the hospitality certificate program. During 2007, 300 people participated in the program with the General Manager of the resort acknowledging the positive impacts this training partnership has had especially on improved retention rates of staff and improved quality of customer service.

The training partnership between the Indigenous Land Council (ILC) and Kimberley TAFE has seen the further development of an innovative tourism program at Home Valley Station, East Kimberley, as well as a pastoral program at Roebuck Plains Station, West Kimberley. Both programs have delivered on-the-job training to 30 Indigenous students (15 for each program in 2007).

Kimberley TAFE Executive and Regional Managers maintain a high profile and active membership on the various industry groups and organisations including Broome, Derby and East Kimberley Chamber of Commerce, Halls Creek Community Reference Group and Project Management Committees, North East Kimberley Working Group, Kimberley Group Training, East Kimberley Job Pathways, Job Futures.

The Broome Maritime Simulator Centre at Kimberley TAFE is a concept that is being utilised successfully by industry and Western Australian ports including Port Hedland, Dampier and Esperance Port Authorities, BHP Billiton, Mermaid Marine Australia, Geraldton Port Authority, Svitzer Australia and Woodside. The Centre also has five new port developments for consultancy companies including Maunsell, Kellogg Brown Root, Sinclair Night Merz and Jesz Fleming and Associates and is the centre of choice for

the Royal Australian Navy as a backup for their Watson Bay facilities. The Centre is also receiving regular interstate and overseas enquiries from various companies as to its capabilities and availability.

The Broome Aquaculture Centre, through its partnerships with key indigenous and non-indigenous industry stakeholders, developed strongly in the growth of its barramundi and mud crab programs, and the launch of marine and freshwater ornamental fish breeding programs. Key industry partners include the One Arm Point Community, Pandanus Park Community, Marine Produce Australia and the Manbana Multispecies Hatchery. The Centre has also developed new industry partnerships with Cape Seafarms in Exmouth that will see the production of black tiger prawns and the delivery of customised for the prawn farming industry in WA. New Research & Development programs in collaboration with Curtin University will see the launch of a new cobia and reef fish program at the BAC in 2008.

Argyle Diamond Mine and Kimberley TAFE strengthened their training partnership, achieving increased outcomes for Indigenous trainees and apprentices. The College delivered computing and literacy & numeracy training to all new intakes of trainees and apprentices, along with a number of work development programs.

The Department of Agriculture, through their New Opportunities for Tropical and Pastoral Agricultural program (NOTPA), and Kimberley TAFE have developed an industry partnership agreement to develop community gardens at 12 Mile, Bidyadanga and Minyirr Park.

The Director Training was an invited plenary speaker at the TAFE in Remote Indigenous Communities Conference held in Tasmania in August. This successful presentation focussed on the diverse collaborative alliances and links Kimberley TAFE has developed to improve economic and social outcomes for Kimberley Indigenous people.

Kimberley Aged Care initiative was launched. This initiative brought together Kimberley TAFE, Kimberley Aboriginal Medical Service Centre and the Department of Health to develop Certificate III Aged Care program including the development of a Kimberley specific training tool to support Indigenous Aged Care Trainees working in numerous Indigenous Aged Care facilities.

INDIGENOUS ECONOMIC DEVELOPMENT

Through the Indigenous Project Unit, Kimberley TAFE is more effectively aligning training activity to identification and development of economic opportunities across the region. Successful initiatives have included the increased delivery of tourism programs to remote areas such as Home Valley, Dampier Peninsular, Mowanjumb and Kalumburu.

The Director Training has worked closely with the Kimberley AEETC Committee to restructure a more effective Indigenous Industry focus.

Through the partnership with Kullari Regional CDEP Inc (KRCI), Kimberley TAFE has delivered employment focussed training in Art, Horticulture, Construction and Community Services.

REPORT ON COLLEGE OPERATIONS

TRAINING DIRECTORATE

SCH PROFILE DELIVERED BY CAMPUS, 2007

	TOTAL SCH	% OF COLLEGE DELIVERY
Kununurra/ Wyndham	118,031	27.55%
Broome	195,616	45.66%
Halls Creek	43,183	10.08%
Derby	71,532	16.71%
Totals	428,362	100.00%

Despite the fact that Kimberley TAFE slightly underachieved on training targets, the College remained focussed on operational excellence.

Highlights included:

- Launching a new professional development plan, Kimberley TAFE PD-People Culture Learning Plan.
- Holding the first Kimberley TAFE Leadership workshop that brought together both training and corporate service leaders for a four day intensive leadership program that emphasised communication, team building, indigenous training and leadership capability development.
- Establishment of the Broome Education Precinct
- The launch of the communication corridor allowing regular and compulsory weekly meetings focussed on training delivery and support
- Establishment of workplace learning contacts at each campus location across the region to support lecturing staff,
- Increased use of WebCT training
- Introduced the faculty model for improved management of training delivery
- Prioritised TAA training for staff
- Launched a Greenlight Project to more effectively identify useable and recommended IT tools and
- Increased graduation and other recognition ceremonies for graduates
- Prison delivery programs were reviewed to increasingly provide vocational training in skills shortage areas or high need areas in local and remote communities
- Significantly increased Recognition of Prior Learning outcomes in business, tourism and hospitality higher level qualifications
- Increased enrolments in access programs by creating more appropriate Indigenous learning environments in Halls Creek, Derby and in remote communities

- Provided increased blended and distributed delivery training options in all areas
- Opened a new music studio in Broome that enabled increased training in music programs and saw the Kimberley TAFE band participate in local regional events and undertake a roadshow across the region.

This year, as a direct result of the social issues across the Kimberley, saw the requirement of fortnightly reporting of training and other Indigenous support initiatives in Kalumburu, Oombulgurri, Fitzroy Crossing and Halls Creek. This priority has enabled the College to strengthen the training partnership agreements with the regions' key Indigenous Registered Training Organisations including Goolarri Media Enterprises, KAMSC, Djaringo/Nirrumbuk (Broome), Karrayili (Fitzroy) and Wunan Foundation (East Kimberley).

TRAINEESHIPS AND APPRENTICESHIPS

In 2007, the Traineeship Coordinator has increased focus on building stakeholder relationships and developing networks with industry.

Working closely with Kimberley Group Training, small and large local employers, schools and other stakeholders, the College is committed to increase the number of traineeship and apprenticeship places offered within the region, especially in identified skill shortage areas.

Numbers of Trainees and Apprentices enrolled at Kimberley TAFE.

	2003	2004	2005	2006	2007
Trainees	219	242	297	339	381
Apprentices	0	6	6	6	10

INTERNAL AND EXTERNAL AUDITS

QUALITY

The introduction by the National Quality Council of the Australia Quality Training Framework 2007 version (AQTF 2007), effective 1 July 2007 was a major event in the College's Quality area. Kimberley TAFE participated in a combined TAFEWA working group empowered to oversee the implementation of AQTF 2007 in the TAFEWA Colleges.

Being a part of the group enabled the College to implement AQTF 2007 with only minimal interruptions to College operations.

The College conducted several internal audits with minor issues being noted. These issues were rectified by utilising Professional Development via the College's Communication Corridor and improvements to operating procedures.

SHARED SERVICES

In 2007, the Education and Training Shared Services Centre (ETSCC) continued to deliver some shared corporate services to agencies within the Western Australian Education and Training sector.

As a result, specific services within Kimberley TAFE's Finance section such as General Ledger, Accounts Payable, Financial Systems, Financial Policy, Accounts Receivable, Financial Reporting, and Tax and Assets were all delivered by the ETSCC, as were the Human Resource services of Leave and Payroll, Redeployment, Organisational Data Management, Recruitment Processing, HR Systems and HR Reporting.

Kimberley TAFE continues to deliver a range of Finance and Human Resource services to the College.

FEES AND CHARGES

The Western Australian Department of Training's Fees and Charges Policy Guidelines for Publicly Funded Registered Training Organisations and Programs in 2007 sets out the statutory and provider based fees and charges that apply to training and skills recognition funded by the Department and delivered by Registered Training Organisations from 1 January 2005. Kimberley TAFE abides by these fees and charges in accordance with the provisions of the Vocational Education and Training Act 1996.

SIGNIFICANT ISSUES AND TRENDS

2007 saw increased local, State and National focus on the numerous economic and social issues impacting on Indigenous communities and people across the Kimberley region.

FACTORS AFFECTING DELIVERY:

- **Changes to CDEP**

Changes to CDEP in 2007 meant that some delivery, which would normally be under profile, was delivered under Fee For Service arrangements (thus lowering profile achievement). These impacts only affected Broome campus. However, these changes have enhanced training opportunities in the peninsular region by increasing Fee for Service delivery through the Indigenous Projects Unit.

- **Fall off in traineeships**

As Western Australia is currently experiencing a boom in the mining and resources sector, the economy is exceedingly buoyant. Traineeships have suffered a decline due to the fact that well-paid work is readily accessible and employers are ready to hire willing workers, regardless of qualifications. Furthermore, traineeships in the Kimberley have already peaked due to thin markets, with most avenues for securing suitable trainees already exhausted.

- Skill shortages

Similarly skill shortages sector-wide are causing difficulties within vocational education as lecturers and trainers are lured back to industry by the attractive rates and conditions. Kimberley TAFE is battling to attract and retain skilled personnel due to a highly competitive marketplace.

CAPITAL WORKS PROJECTS

BROOME

Broome Campus Stage 2

The \$6million upgrade to Kimberley TAFE's Broome campus was included in 2007. It includes:

- New algae laboratory within the existing Broome Aquaculture Centre – these facilities will strengthen the Centre's position as the leading training facility in WA for tropical aquaculture.
- New Learning Resource Centre with state of the art videoconferencing facilities. The modern LRC allows students access to the wider TAFEWA network (and beyond) to meet their study/research needs. The building itself is spacious and filled with natural light. There are student-dedicated computers and study classrooms for student use. The video conferencing facilities are mainly used for staff to better communicate between campuses however, in the future, these facilities will be used to deliver classes to remote communities via video link.
- Music studio – allowing music courses such as the Certificate III to be delivered at the Broome campus for the first time;
- General learning areas – to respond to growing student numbers
- Computer laboratory and industry-focused 'practice firm' – this simulates an actual office environment for Kimberley TAFE business students;
- Alterations to existing trade workshops to ensure that Kimberley TAFE can meet demand for apprenticeship training to support industry growth.

Architect: Peter Hunt Architect

Builder: Norbuilt Pty Ltd

KUNUNURRA

Upgrade to workshop facilities at Kununurra Campus

This \$1.25 million upgrade was completed in 2007 and includes:

- doubling the size of the workshop
- dedicated welding bays,
- grinding rooms,
- building and construction area,
- engineering area with metal presses and
- an automotive space with a car hoist

In addition, the State Government is spending a further \$220,000 to purchase new trade training equipment for the workshop for building and construction and automotive trades, with the new tools expected by the end of the year.

Architect: Monsoon Architects

Builder: Peter Ellis builder

GOVERNANCE DISCLOSURES

ENABLING LEGISLATION

Kimberley TAFE was established as an autonomous body on 1 July 1999 under Section 35 of the Vocational Education and Training Act 1996.

ADVERTISING

Electoral ACT 1907

In accordance with Section 175ZE of the Electoral Act 1907, the College spent \$15,150.81 (a decrease of \$2646 on 2006) through Marketforce, an advertising agency for recruitment advertising in Local, State and Interstate press during 2007.

The College also spent \$30,976.02 on advertising courses and general information, which was spent with the following agencies:

Marketforce	\$15,962.58
Kimberley Echo	\$7550.85
Broome Advertiser	\$728.18
Media Decisions	\$6734.41

STAFFING

The figures this year are derived from sources available to the College and the Western Australian Government, namely the Workforce Analysis and Comparison Application (WACA) system and the Department of Education and Training Shared Services Centre.

From 1993 until mid 2007, the Government accessed human resource information by way of the Human Resource Minimum Obligatory Requirements (HR MOIR) system. In the second half of 2007, the Government moved to the WACA system. The following information is taken from that system.

	September 2007	December 2007
No. of HR Records	206	182
Active/Paid Head Count	147	173
Separated Head Count	21	8
Full Time Equivalents	126.6	118.6

The number of Full Time Equivalents reported in 2006 was 122.

The Shared Services Centre provided a head count at the end of the year. The last column of the following table, which is based on that information, details the number of permanent and fixed term staff employed in each work area.

For comparative purposes data for 2005 and 2006, taken from the 2006 Annual Report, is also presented. However, it should be noted that those figures are Full Time Equivalent.

	2005	2006	2007
Program Mgt	7	6	5
Academic	55	59	70
Academic Support	16	18	32
Administration	35	36	22
Trainees	1	3	0
Total	114	122	129

Note: For 2007 the work area Program Management was comprised of the Director Training and the Regional Managers; Academic of Lecturers; Academic Support of campus administrative staff; Administration of the Director Corporate Services and staff; and Trainees employed by the College.

There were 61 casual staff employed at the end of the year. There were also 8 staff on either paid or unpaid extended leave.

DISABILITY ACCESS & INCLUSION PLAN OUTCOMES

COMPLIANCE REPORT

The College is committed to its obligations under Equal Opportunity legislation, the Disability Services Act 1993 and the Commonwealth Disability Discrimination Act 1992. The College has its own Disability Services Plan.

Specific assistance provided to students during 2007 included mentoring and tutoring support to students with a range of disabilities, plus the provision of hardware aids.

No alterations to existing buildings were necessary during the year. The results of a TAFEWA wide survey of building / facilities access for people with disabilities were released during 2005. There were no issues of major significance for this College to deal with in respect of this survey. All new buildings and structures are designed to be user friendly for people with disabilities. The College is monitoring the development of a new Standard for Access to Premises that is likely to be included in the Federal Disability Discrimination Act 1993 in the medium term.

The College includes a specific section in its Student Handbook related to students with disabilities. It also employs the use of TTY Machines for students and staff with hearing impairments. The Local Area Coordinator of the Disability Services Commission is also a member of the College's Client and Customer Service Committee.

The College has in the past run Disability awareness sessions for its employees, in particular for those involved with the delivery of training. It is

proposed to endeavour to conduct further training and awareness in this area during 2008.

The College's Human Resource Manager, who is responsible for the day to day management of Disability Services, liaises regularly with Disability Service Commission representatives across the Kimberley. A Local Area Coordinator from the Disability Services Commission is an invited member of the College's Client and Customer Service Committee. College Regional Managers also communicate regularly with other bodies in the Kimberley associated with people with disabilities.

EQUAL OPPORTUNITY OUTCOMES

The College continues to meet its obligations in relation to the range of equity and diversity based legislative and Public Sector Management requirements. The College has a Client and Customer Service Committee which incorporates an Access and Equity cell. During 2007 the College worked on a new Equity and Diversity Plan.

No formal complaints concerning discrimination or sexual harassment were lodged during 2007.

At the end of the year, there was 76 female and 53 male permanent and fixed term staff. There was also 31 female and 30 male casual staff employed.

Of the permanent and fixed term staff, 15 indicated they came from an indigenous background, 2 advised that they had culturally diverse backgrounds, and 3 indicated that they had a disability.

Of the casual staff, five indicated they came from an indigenous background, 3 advised that they had culturally diverse backgrounds, and 2 indicated that they had a disability.

Two of the staff who indicated they came from an indigenous background were employed as cadet lecturers.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

The College is committed to ensuring its processes comply with the Human Resource Management Standards of the Public Sector Standards Commission.

Compliance with Public Sector Management Act Section 31(1)

In the administration of the Kimberley TAFE, I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and the College's Code of Conduct.

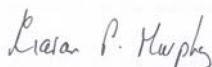
I have put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to satisfy myself that the statement made in 1. is correct.

The Applications made for Breach of Standards Review and the corresponding outcomes for the reporting period are:

Number lodged: nil

Number of breaches found, including details of multiple breaches per application: nil

Number still under review: nil



Managing Director

15/02/2008

FREEDOM OF INFORMATION

The College publishes a range of documents that provide information to staff and the community. Publications are available from the College and many are widely distributed to interested parties and the broader community. The College's website is continually updated with an increasing amount of general information and documentation.

Any member of the public wishing to access material under the Freedom of Information Act 1992 (FOI Act), may address requests to:

Managing Director
Kimberley TAFE
PO Box 1095
KUNUNURRA WA 6743
Telephone: 08 91680877

The College received one application under the auspices of the FOI Act during 2007.

CONTRACTS WITH SENIOR OFFICERS

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

RECORDKEEPING PLANS

Kimberley TAFE as part of the TAFEWA network joined with the Department of Education and Training to create a combined Record Keeping Plan that satisfies the requirements of the State Records Act 2000.

Under part 3, division 4, Kimberley TAFE is required to review its RKP periodically or when there is any significant change to the agencies functions. Kimberley TAFE is required by Standard 2, Principle 6 to include a report on the following in our annual report:

The current record system is a combination of electronic and manual. In 2007, the College initiated discussions with the Department of Education and Training and Pilbara TAFE on the possibility of sharing resources and training to implement TRIM Context in 2008.

CORRUPTION PREVENTION

The College continued to work with other TAFEWA Colleges and the Department of Education and Training to further develop policies and procedures aimed at reducing the risk of corruption and crime in the Education Sector in Western Australia. In 2007, all staff secured criminal clearances and were cleared for employment in the Education Sector. Kimberley TAFE continues to promote and provide opportunities for staff to increase their understanding of issues such as Corruption Prevention in accordance with legislative requirements.

In 2007, the College focussed on the development of processes associated with requirements under the new Working with Children (Criminal Record Checking) Act 2004 and to develop and implement Corruption and Crime policies and procedures. The Governing Council introduced a policy in 2007 to make it compulsory for all Council members to obtain a criminal clearance before being appointed to the Council. All current members have this clearance.

PUBLIC INTEREST DISCLOSURE

Kimberley TAFE complies with the Public Interest Disclosure Act 2003 in order to facilitate the disclosure of public interest information and to provide protection for those who are the subject of disclosures. The College recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made by staff in connection with corrupt or improper conduct.

The College has its own Policy, Procedures and Guidelines related to obligations associated with the Public Interest Disclosure Act 2003. These are consistent with guidelines published by the Commissioner for Public Sector Standards.

There were no Public Interest Disclosures notified in 2007.

The contact details for the Public Interest Disclosure Officer are:

Human Resource Manager
Kimberley TAFE
PO Box 1095, Kununurra WA 6743

SUSTAINABILITY

Kimberley TAFE is committed to ensuring that the College embraces the principles of sustainability in all its activities, in particular its core business 'delivery of training and assessment' and to educating its staff on the importance of contributing to sustainability on an ongoing basis.

The three key elements of sustainability include:

- Social sustainability – contribution to developing social capital and capacity building.
- Economic Sustainability – elements of organisational and financial sustainability.
- Environmental sustainability – responsiveness to energy efficiency, water conservation and waste minimisation.

These three elements strongly contribute to the College's Strategic Planning Framework.

The College's Sustainability Action Plan, which details actions to be addressed in achieving successful sustainability outcomes, is reviewed and updated annually and will, subject to available resources, identify new areas of activity and enhance existing actions.

Current Action

The College has achieved the following outcomes in relation to its support of implementing Sustainability principles:

- College Divisional/Branch Business Plans address sustainability principles.
- Inclusion of Sustainability into numerous training programs and courses.
- Involvement in cross-agency (Government & Private) service provision; resource sharing; collaborative initiatives; and strategic alliances with industry.
- Energy Management Plan to achieve energy smart milestones.
- The College actively incorporates its sustainability principles into all building programs and this is reflected in the completed capital works at Broome and Kununurra in 2007.

Kimberley TAFE

**FINANCIAL STATEMENTS
FOR
YEAR ENDED 31 DECEMBER 2007**



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

KIMBERLEY TAFE FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 31 DECEMBER 2007

I have audited the accounts, financial statements, controls and key performance indicators of Kimberley TAFE.

The financial statements comprise the Balance Sheet as at 31 December 2007, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

Governing Council's Responsibility for the Financial Statements and Key Performance Indicators

The Governing Council is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

Kimberley TAFE
Financial Statements and Key Performance Indicators for the year ended 31 December 2007

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of Kimberley TAFE at 31 December 2007 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the College 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; and
- (iii) the key performance indicators of the College are relevant and appropriate to help users assess the College's performance and fairly represent the indicated performance for the year ended 31 December 2007.



GLEN CLARKE
ACTING AUDITOR GENERAL
14 March 2008

FINANCIAL STATEMENTS Kimberley TAFE

The accompanying financial statements of Kimberley 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 2007 and the financial position as at 31 December 2007

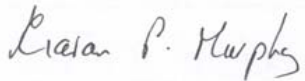
At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



Ian Trust
Deputy Chair of Governing Council

29.02.08

Dated



Ciaran (Paul) Murphy
Managing Director
Member of Governing Council

29.02.08

Dated



Lindsay Gassman
Chief Finance Officer

29.02.08

Dated

Kimberley TAFE
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2007

2007

2006

	Notes	\$	\$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	11,262,780	10,760,767
Supplies and services	8	4,683,919	3,883,986
Depreciation and amortisation expense	9	1,034,512	803,085
Finance costs	10	17	999
Grants and subsidies	11	158,873	66,428
Capital user charge	12	684,915	1,427,192
Cost of sales	17	25,541	32,575
Loss on disposal of non-current assets	21	4,196	-
Other expenses	13	777,189	904,716
Total cost of services		18,631,942	17,879,748
Income			
Revenue			
Fee for service	14	2,183,301	1,299,586
Student fees and charges	15	544,097	597,431
Ancillary trading	16	7,285	38,380
Sales	17	36,195	43,535
Commonwealth grants and contributions	18	-	17,172
Interest revenue	19	190,023	163,213
Other revenue	20	352,188	373,881
Total revenue		3,313,089	2,533,198
Gains			
Gain on disposal of non-current assets	21	-	14,455
Total gains		-	14,455
Total income other than income from State Government		3,313,089	2,547,653
NET COST OF SERVICES		(15,318,853)	(15,332,095)
INCOME FROM STATE GOVERNMENT			
State funds	22	15,468,885	14,705,003
Resources received free of charge		786,962	933,904
Total income from State Government		16,255,847	15,638,907
SURPLUS FOR THE PERIOD		936,994	306,812

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

Kimberley TAFE
BALANCE SHEET
AS AT 31 DECEMBER 2007

		2007	2006
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	36	2,212,588	2,110,118
Restricted cash and cash equivalents	23,36	537,659	1,218,138
Inventories	24	53,477	63,853
Receivables	25	827,671	480,190
Other current assets	26	113,503	870,701
Total Current Assets		3,744,898	4,743,000
Non-Current Assets			
Non-current assets classified as held for sale	27	-	-
Property, plant and equipment	28	35,389,981	22,572,199
Intangible assets	29	-	-
Total Non-Current Assets		35,389,981	22,572,199
TOTAL ASSETS		39,134,879	27,315,199
LIABILITIES			
Current Liabilities			
Payables	31	31,685	804,574
Borrowings	32	-	2,596
Provisions	33	1,232,677	1,377,459
Other current liabilities	34	867,132	734,489
Total Current Liabilities		2,131,494	2,919,118
Non-Current Liabilities			
Provisions	33	406,335	402,193
Other non-current liabilities	34	16,948	33,895
Total Non-Current Liabilities		423,283	436,088
TOTAL LIABILITIES		2,554,777	3,355,206
NET ASSETS		36,580,102	23,959,993
EQUITY			
Contributed equity	35	6,439,925	718,208
Reserves	35	17,710,585	11,749,187
Accumulated surplus	35	12,429,592	11,492,598
TOTAL EQUITY		36,580,102	23,959,993

The Balance Sheet should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY**FOR THE YEAR ENDED 31 DECEMBER 2007**

		2007	2006
	Notes	\$	\$
Balance of equity at start of period		23,959,993	15,796,369
CONTRIBUTED EQUITY	35		
Balance at start of period		718,208	718,208
Capital contributions		5,721,717	-
Balance at end of period		<u>6,439,925</u>	<u>718,208</u>
RESERVES	35		
Asset Revaluation Reserve			
Balance at start of period		11,749,187	3,892,375
Gains/(losses) from asset revaluation		5,961,398	7,856,812
Balance at end of period		<u>17,710,585</u>	<u>11,749,187</u>
ACCUMULATED SURPLUS (RETAINED EARNINGS)	35		
Balance at start of period		11,492,598	11,185,786
Surplus for the period		936,994	306,812
Balance at end of period		<u>12,429,592</u>	<u>11,492,598</u>
Balance of equity at end of period		<u>36,580,102</u>	<u>23,959,993</u>
Total income and expenses for the period		6,898,392	8,163,624

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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2007

		2007	2006
	Notes	\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Recurrent state funding - Department of Education and Training		13,459,567	12,687,374
Capital state funding - Department of Education and Training		1,345,285	566,127
Net cash provided by State Government		14,804,852	13,253,501
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(10,619,917)	(9,896,987)
Supplies and services		(3,918,322)	(2,835,770)
Grants and subsidies		(158,873)	(52,300)
Finance costs		(17)	(999)
Capital user charge		(684,915)	(624,398)
GST payments on purchases		(507,844)	(433,359)
Other payments		(777,795)	(767,447)
Receipts			
Fee for service		1,975,043	1,211,363
Student fees and charges		445,425	556,393
Ancillary trading		7,285	38,380
Commonwealth grants and contributions		-	163,213
Interest received		190,023	(4,233)
GST receipts on sales		271,615	180,022
GST receipts from taxation authority		101,656	101,224
Other receipts		373,217	370,925
Net cash provided by/(used in) operating activities	36	(13,303,419)	(11,993,973)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets			14,455
Purchase of non-current physical assets		(2,079,443)	(537,857)
Net cash provided by/(used in) investing activities		(2,079,443)	(523,402)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance lease repayment of principal		-	(11,796)
Net cash provided by/(used in) financing activities		-	(11,796)
Net increase/(decrease) in cash and cash equivalents		(578,009)	724,330
Cash and cash equivalents at start of period		3,328,256	2,603,926
CASH AND CASH EQUIVALENTS AT END OF PERIOD	36	2,750,247	3,328,256

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

Kimberley TAFE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2007

1 Australian equivalents to International Financial Reporting Standards

(a) General

The College's financial statements for the year ended 31 December 2007 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the College has adopted, where relevant to its operations, new and revised standards and interpretations from their operative dates as issued by the Australian Accounting Standards Board (AASB) and formerly the Urgent Issues Group (UIG).

The Australian Accounting Interpretations are adopted through AASB 1048 'Interpretation and Application of Standards' and are classified into those corresponding to International Accounting Standards Board (IASB) Interpretations and those only applicable in Australia

The AASB has decided to maintain the Statements of Accounting Concepts (SAC 1 and SAC 2) and has continued to revise and maintain accounting standards and the interpretations that are of particular relevance to the Australian environment, especially those that deal more specifically with not-for-profit entity issues and/or do not have an equivalent IASB Standard or Interpretation.

(b) Early adoption of standards

The College cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by Treasurer's Instruction (TI) 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No standards and interpretations that have been issued or amended but are not yet effective have been early adopted by the College for the annual reporting period ended 31 December 2007.

2 Summary of significant accounting policies

The following accounting policies have been adopted in the preparation of these financial statements. Unless otherwise stated, these policies are consistent with those adopted in the previous year.

(a) General statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the TIs. Several of these are modified by the TIs to vary application, disclosure, format and wording. For example, AASB 116 requires land and buildings to be measured at cost or fair value; TI 954 mandates the fair value option.

The Financial Management Act and the TIs are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has 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.

Modifications or clarifications to accounting standards through the TIs are to provide certainty and ensure consistency and appropriate reporting across the public sector.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which are measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar (\$).

The judgements that have been made in the process of applying the College's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 4 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are disclosed at note 5 'Key sources of estimation uncertainty'.

(c) Reporting entity

The reporting entity comprises the College and entities listed at note 46 'Related bodies'.

(d) Contributed equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions 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 contributions (appropriations) are designated as contributions by owners per TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by/distributions to owners to where the transfers are non-discretionary and non-reciprocal. See note 35 'Equity'.

Repayable capital appropriations are recognised as liabilities.

Kimberley TAFE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2007

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable.

The majority of operating revenue of the College represents revenue earned from student fees and charges, fee for service, ancillary services, trading activities and Commonwealth grants and contributions, as well as revenue received from the Department of Education and Training as a result of training services provisions successfully tendered under competitive tendering arrangements.

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

Rendering of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues. The effective interest method which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset, is used where applicable.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the College obtains control over the assets comprising the contributions, usually upon their receipt.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the balance sheet date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

State funds

The funds received from the Department of Education and Training in respect of the delivery of services forming part of the Delivery Performance Agreement are included in State funds, disclosed under 'Income from State Government'. This revenue is recognised at nominal value in the period in which the College meets the terms of the Agreement.

See note 22 'Income from State Government'.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Borrowing costs

Borrowing costs for qualifying assets are capitalised net of any investment income earned on the unexpended portion of the borrowings. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are expensed when incurred.

(g) Property, plant and equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing \$1000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$1000 are recognised as an expense in the Income Statement (other than where they form part of a group of similar items which are significant in total). The College received an exemption in relation to defer the implementation of TI 1101(14) Capitalisation threshold to financial year 2008.

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. For items of property, plant and equipment acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market buying 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.

Where market-based evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Independent valuations of land and buildings are provided annually by the Western Australian Land Information Authority (Landgate) and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful 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. Refer to note 28 'Property, plant and equipment' for further information on revaluations.

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NOTES TO THE FINANCIAL STATEMENTS

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Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation on other assets is based on the straight line method over its useful life, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Buildings	40 years
Motor vehicles, caravans and trailers	5 to 8 years
Plant, furniture and general equipment	4 to 8 years
Computing, communications and software ^(a)	2 to 8 years
Marine craft	5 to 8 years

Works of art controlled by the College are classified as property, plant and equipment which are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period and so no depreciation has been recognised.

^(a) Software that is integral to the operation of related hardware.

(h) Intangible assets

No accounting policy elaborated as the College held no intangible assets.

(i) Impairment of assets

Property, plant and equipment, and intangible assets are tested for any indication of impairment at each balance sheet date. 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. As the College is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured.

Intangible assets not yet available for use are tested for impairment at each balance sheet date irrespective of whether there is any indication of impairment.

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 consumption or expiration of assets' future economic benefits and to evaluate any impairment risk from falling replacement costs or a significant change in useful life.

See note 30 'Impairment of assets' for the outcome of impairment reviews and testing. See note 2(p) 'Receivables' and note 25 'Receivables' for impairment of receivables.

(j) Non-current assets (or disposal groups) classified as held for sale

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Balance Sheet. Assets classified as held for sale are not depreciated or amortised.

(k) Leases

At the commencement of the lease term, finance lease rights and obligations are recognised as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The assets are disclosed as leased plant, furniture and general equipment, and are depreciated over the period during which the College is expected to benefit from their use. Minimum lease payments are apportioned between finance charge and reduction of the outstanding lease liability, according to the interest rate implicit in the lease.

The College has entered into operating lease arrangements for motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

(l) Financial instruments

The College has two categories of financial instruments:

Financial assets

- cash and cash equivalents (including restricted cash and cash equivalents)
- receivables

Financial liabilities

- payables

Initial recognition and measurement of financial instruments is at fair value. Usually the transaction cost or face value is equivalent to fair value and subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(m) Cash and cash equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents include restricted cash and cash equivalents. These are comprised of 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, and bank overdrafts. The College has no Bank overdrafts.

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(n) Accrued salaries

An amount (see note 23 'Restricted cash and cash equivalents') of the funds kept in bank is set aside to meet the anticipated 27th pay period in 2015. The 27th pay period will occur in each eleventh year due to fortnight 10 working days salaries and wages paying method adopted by the College. No interest is received on the amount.

Accrued salaries (see note 34 'Other liabilities') represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The College considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(o) Inventories

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

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

See note 24 'Inventories'.

(p) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The provision for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the College will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 2(l) 'Financial instruments' and note 25 'Receivables'.

A provision for impairment of receivables can only be raised if there is objective evidence of impairment.

(q) Payables

Payables are recognised at the amounts payable when the College 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 they are generally settled within 30 days. See note 2(l) 'Financial instruments' and note 31 'Payables'.

(r) Borrowings

All loans are initially recognised at cost, being the fair value of the net proceeds received. Subsequent measurement is at amortised cost using the effective interest rate method. See note 2(l) 'Financial instruments' and note 32 'Borrowings'.

(s) Provisions

Provisions are liabilities of uncertain timing and/or amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date. See note 33 'Provisions'.

(i) Provisions - employee benefits

Annual leave and long service leave

The liability for annual and long service leave expected to be settled within twelve months after the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than twelve months after the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including nonsalary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the balance sheet date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the College does not have an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date.

Superannuation

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation (GSS) Scheme, a defined benefit lump sum scheme also closed to new members. Both schemes are administered by the Government Employees Superannuation Scheme (GESB).

The College has no liabilities for superannuation charges under those schemes, as the liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the College to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation (WSS) Scheme. Employees commencing employment on or after 16 April 2007 became members of the GESB Super (GESBS) Scheme. Both of these schemes are accumulation schemes. The College makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension Scheme and the GSS Scheme transfer benefits and is recouped by the Treasurer for the employer's share. See also note 2(t) 'Superannuation expense'.

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NOTES TO THE FINANCIAL STATEMENTS

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(ii) Provisions - other

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as expenses and liabilities when the employment, to which they relate, has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the College's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'. (See note 13 'Other expenses' and note 33 'Provisions'.)

(t) Superannuation expense

The following elements are included in calculating the superannuation expense in the Income Statement:

(i) Defined benefit plans

Change in the unfunded employer's liability (i.e. current service cost and actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the GSS Scheme; and

(ii) Defined contribution plans

Employer contributions paid to the WSS Scheme, GESBS Scheme and the equivalent of employer contributions to the GSS Scheme.

Defined benefit plans - in order to reflect the true cost of services, the movements (i. e. current service cost and actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS Scheme transfer benefits are recognised as expenses directly in the Income Statement. As these liabilities are assumed by the Treasurer (refer note 2(s)(i)), a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under 'Income from State Government' in the Income Statement (see note 22 'Income from State Government').

Defined contribution plans - in order to reflect the College's true cost of services, the College is funded for the equivalent of employer contributions in respect of the GSS Scheme (excluding transfer benefits). These contributions were paid to the GESB during the year and placed in a trust account administered by the GESB on behalf of the Treasurer. The GESB subsequently paid these employer contributions in respect of the GSS Scheme to the Consolidated Fund.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the College to GESB extinguish all of the College's obligations to the related superannuation liability.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided by the College in the current year.

(u) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses, as appropriate, at fair value.

(v) Jointly controlled operations

There were no accounting policy elaborated in Joint controlled operations as the College do not hold interests in any jointly controlled operations.

(w) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

3 Other policies not included in this Model

There are no other policies to disclose.

4 Judgements made by management in applying accounting policies

The judgements that have been made in the process of applying accounting policies that have a significant effect on the amounts recognised in the financial statements include:

Operating Lease Commitments

The College has entered into a commercial lease and has determined that the lessor retains all the significant risks and rewards of ownership of the property. Accordingly, the lease has been classified as an operating lease.

5 Key sources of estimation uncertainty

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Discount rates used in estimating Employee Benefit Provisions - mid-rates on selected Commonwealth Government Securities (6.9%). Salary inflation rate used in estimating Employee Benefit Provisions 4.5%

A refund may be payable to Department of Education and Training for under delivery of the Delivery and Performance Agreement. The amount is based on an estimate of Student Curriculum Hours (SCH) at mid January. Final SCH data is not required to be submitted until end of February. Also the Invalid Module Enrolment (IME) rate which affects the refund calculation is not known at time of reporting.

Some uncertainty exists over impairment of student receivables

General receivables are all considered collectable.

No provision has been made for sick leave as the College annual costs do not exceed the annual value of entitlements.

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NOTES TO THE FINANCIAL STATEMENTS

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6 Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The College has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 January 2007:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard resulted in increased disclosures of risk exposure, both quantitative and qualitative, enhanced disclosure regarding components of the financial position and performance, and changes to the way of presenting certain items in the notes to the financial statements. The application of this Standard has no financial impact.
2. AASB 101 'Presentation of Financial Statements'. This Standard was revised and issued in October 2006 so that AASB 101 has the same requirements as IAS 1 'Presentation of Financial Statements' (as issued by the IASB) in respect of for-profit entities. The College is a not-for-profit entity and consequently, the application of this Standard has no financial impact.
3. AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'. The amendments are as a result of the issue of AASB 7 'Financial Instruments: Disclosures', which amends the financial instrument disclosure requirements in these standards. The application of this Standard has no financial impact.

The following Australian Accounting Standards and Interpretations are considered to have no impact, or are not applicable, to not-for-profit entities:

AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]'
UIG Interpretation 7	'Applying the Restatement Approach under AASB 129 <i>Financial Reporting in Hyperinflationary Economies</i> '
UIG Interpretation 8	'Scope of AASB 2'
UIG Interpretation 9	'Reassessment of Embedded Derivatives'
AASB Interpretation 10	'Interim Financial Reporting and Impairment'

Voluntary changes in accounting policy

The College has no voluntary change in accounting policy in 2007.

Future impact of Australian Accounting Standards not yet operative

The College cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the College has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1. AASB 2007-4 'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments [AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038]'. The amendments arise as a result of the AASB decision to make available all options that currently exist under IFRSs and that certain additional Australian disclosures should be eliminated. It is expected that the TIs will be amended to maintain the status quo when the Standard is first applied and consequently there will be no financial impact. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
2. AASB 2007-5 'Amendments to Australian Accounting Standard - Inventories Held for Distribution by Not-for-Profit Entities [AASB 102]'. This amendment changes AASB 102 'Inventories' so that inventories held for distribution by not-for-profit entities are measured at cost, adjusted when applicable for any loss of service potential. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
3. AASB 101 'Presentation of Financial Statements'. This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The College does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2009.
4. AASB 123 'Borrowing Costs'. This Standard has been revised to mandate the capitalisation of all borrowing costs attributable to the acquisition, construction or production of qualifying assets. The College does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2009.
5. AASB 1049 'Financial Reporting of General Government Sectors by Governments'. This new Standard sets out requirements for the form and content of General Government Sector (GGS) financial reports. This Standard is required to be applied to annual reporting periods beginning on or after 1 July 2008.

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NOTES TO THE FINANCIAL STATEMENTS
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6. AASB Interpretation 4 'Determining whether an Arrangement contains a Lease [revised]'. This Interpretation was revised and issued in February 2007 to specify that if a public-to-private service concession arrangement meets the scope requirements of AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007, it would not be within the scope of Interpretation 4. The College does not expect any financial impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

The following Australian Accounting Standards and Interpretations are considered to have no impact, or are not applicable, to not-for-profit entities:

AASB 8	'Operating Segments
AASB 2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2
AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118 AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]
AASB 2007-3	'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]
AASB 2007-6	'Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111 AASB 116 & AASB 138 and Interpretations 1 & 12]
AASB 2007-7	'Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 & AASB 128
AASB 2007-8	'Amendments to Australian Accounting Standards arising from AASB 10]
ERR	'Erratum: Proportionate Consolidation [AASB 101, AASB 107, AASB 121, AASB 127, Interpretation 113]
UIG Interpretation 11	'AASB 2 - Group and Treasury Share Transactions
AASB Interpretation 12	Service Concession Arrangements
AASB Interpretation 13	'Customer Loyalty Programmes
AASB Interpretation 14	'AASB 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interactio
AASB Interpretation 129	Service Concession Arrangements: Disclosures [revised]'
AASB Interpretation 1003	'Australian Petroleum Resource Rent Tax

Changes in accounting estimates

The College made no accounting estimate change for 2007.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	\$	\$
7 Employee benefits expense		
Wages and salaries (a)	8,457,426	7,877,084
Superannuation - defined contribution plans (b)	664,232	647,681
Long service leave (c)	(25,036)	(9,189)
Annual leave (c)	(146,681)	138,802
Other	2,312,839	2,106,389
	<u>11,262,780</u>	<u>10,760,767</u>
(a) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component.		
(b) Defined contribution plans include the GESB Super, West State and Gold State Schemes (contribution paid).		
(c) Includes a superannuation contribution component.		
Employment on-costs such as workers' compensation insurance are included at note 13 'Other expenses'. The employment on-costs liability is included at note 33 'Provisions'.		
8 Supplies and services		
Consumables and minor equipment	631,379	554,614
Communication expenses	125,024	122,986
Utilities expenses	271,786	246,878
Consultancies and contracted services	1,686,825	1,524,123
Minor works	413,182	226,739
Repairs and maintenance	152,636	102,941
Operating lease and hire charges	503,050	370,699
Travel and passenger transport	646,437	419,640
Advertising and public relations	105,998	165,382
Supplies and services - other	147,602	149,984
	<u>4,683,919</u>	<u>3,883,986</u>
9 Depreciation and amortisation expense		
<u>Depreciation</u>		
Buildings	501,623	356,278
Motor vehicles, caravans and trailers	68,060	68,456
Plant, furniture and general equipment	176,117	148,925
Computers and communication network	275,912	207,695
Marine craft	10,614	11,216
Total depreciation	<u>1,032,326</u>	<u>792,570</u>
<u>Amortisation</u>		
Finance Lease - Plant and Equipment	2,186	10,515
Total amortisation	<u>2,186</u>	<u>10,515</u>
Total depreciation and amortisation	<u>1,034,512</u>	<u>803,085</u>
10 Finance costs		
Other interest expenses	17	999
	<u>17</u>	<u>999</u>
11 Grants and subsidies		
Payments to non-TAFE providers for VET service delivery	158,873	63,977
Other	-	2,451
	<u>158,873</u>	<u>66,428</u>
12 Capital user charge		
Capital user charge expense	<u>684,915</u>	<u>1,427,192</u>
The charge was a levy applied by Government for the use of its capital. In 2007, the final year in which the charge was levied, a single payment was made equal to the appropriation for 2007 less any adjustment relating to 2006.		
13 Other expenses		
Building maintenance	211,222	253,874
Doubtful debts expense	(1,699)	13,999
Employment on-costs (a)	558,530	597,053
Student prizes and awards	7,023	1,960
Losses and write-offs	2,015	37,902
Other	98	(72)
	<u>777,189</u>	<u>904,716</u>
(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 33 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
14 Fee for service		
Fee for service - general	1,478,997	1,001,798
Fee for service - Department of Education and Training	295,342	8,410
Fee for service - Government (other than Department of Education and Training)	397,112	283,621
Adult community education fees	-	47
International division fees	11,850	5,710
	<u>2,183,301</u>	<u>1,299,586</u>
15 Student fees and charges		
Tuition fees	309,767	356,777
Enrolment fees	78,985	73,270
Resource fees	149,179	160,305
Other college fees	6,166	7,079
	<u>544,097</u>	<u>597,431</u>
16 Ancillary trading		
Contracting and consulting	-	20,859
Other ancillary revenue	7,285	17,521
	<u>7,285</u>	<u>38,380</u>
17 Trading profit/(loss)		
<u>Bookshop:</u>		
Sales	36,195	43,535
Cost of sales:		
Opening inventory	(63,853)	(51,464)
Purchases	(15,165)	(44,964)
	<u>(79,018)</u>	<u>(96,428)</u>
Closing inventory	53,477	63,853
Cost of goods sold	<u>(25,541)</u>	<u>(32,575)</u>
Trading profit - Bookshop	<u>10,654</u>	<u>10,960</u>
See note 2(o) 'Inventories' and note 24 'Inventories'.		

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NOTES TO THE FINANCIAL STATEMENTS
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	2007	2006
	\$	\$
18 Commonwealth grants and contributions		
Commonwealth specific purpose grants and contributions	-	17,172
	-	17,172
No grants received for 2007.		
19 Interest revenue		
Interest from bank	190,023	163,213
20 Other revenue		
Rental and facilities fees	11,836	9,131
Sponsorship and donations revenue	-	455
Miscellaneous revenue	340,352	364,295
	352,188	373,881
21 Net gain/(loss) on disposal of non-current assets		
<u>Carrying value of disposal of non-current assets</u>		
Plant, furniture and general equipment	(915)	-
Computers and communication network	(3,281)	-
Marine craft	-	-
Total cost of disposal of non-current assets	(4,196)	-
<u>Proceeds from disposal of non-current assets</u>		
Marine craft	-	14,455
Total proceeds from disposal of non-current assets	-	14,455
Net gain/(loss)	(4,196)	14,455
22 Income from State Government		
<u>State funds (received from Department of Education and Training):</u>		
Delivery and Performance Agreement (DPA)	10,859,819	10,193,013
Superannuation	664,032	647,681
Other recurrent funds	3,260,119	2,437,117
Capital user charge funding	684,915	1,427,192
Total State funds	15,468,885	14,705,003
<u>Resources received free of charge determined on the basis of the following estimates provided by agencies (c):</u>		
Department of Education and Training		
- Corporate systems support	773,927	827,239
- Marketing and publications	8,035	92,111
- Other	5,000	14,554
Total resources received free of charge	786,962	933,904
Total income from State Government	16,255,847	15,638,907
Where assets or services have been received free of charge or for nominal cost, the College recognises revenues (except where the contribution of assets or services is in the nature of contributions by owners, in which case the College shall make a direct adjustment to equity) equivalent to the fair value of the assets and/ or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.		
23 Restricted cash and cash equivalents		
Specific capital equipment and minor works (a)	460,799	1,218,138
Non-Current Specific allocation (b)	76,860	-
	537,659	1,218,138
(a) The funds were capital grants from Department of Education and Training which must be used for specific nominated projects (building works and equipment purchases). Prior written approval must be obtained if the funds are to be redirected for any other purpose.		
(b) Amount kept in the bank in anticipation of 27th Pay that will occur in year 2015. The amount indicates an estimate of 2 days pay in current salaries rate. (See also note 2(n))		
24 Inventories		
<u>Inventories held for resale:</u>		
Bookshop (at cost)	53,477	63,853
Total	53,477	63,853
See also note 2(o) 'Inventories' and note 17 'Trading profit/(loss)'.		
25 Receivables		
<u>Current</u>		
Receivables - trade	472,741	386,652
Receivables - students	173,640	74,968
Receivables - other	12,193	-
Allowance for impairment of receivables	(55,168)	(56,867)
GST receivable	57,015	28,137
	660,421	432,889
Prepayments	167,250	47,301
Total current	827,671	480,190
<u>Reconciliation of changes in the allowance for impairment of receivables:</u>		
Balance at start of year	(56,867)	(42,868)
Doubtful debts expense recognised in the Income Statement	1,699	(13,999)
Balance at end of year	(55,168)	(56,867)
<u>Ageing of receivables past due but not impaired based on the information provided to senior management, as at the balance sheet date:</u>		
Not more than 3 months	25,691	6,685
More than 3 months but less than 6 months	107,420	10,383
More than 6 months but less than 1 year	176,433	58,210
	309,544	75,278
<u>Receivables individually determined as impaired as at the balance sheet date:</u>		
Carrying amount, before deducting any impairment loss	136,317	68,593
Impairment loss	(55,168)	(56,867)
	81,149	11,726
See also note 2(p) 'Receivables' and note 42 'Financial instruments'.		
26 Other current assets		
Accrued income	113,503	67,907
Capital User Charge receivable (a)	-	802,794
Total current	113,503	870,701
(a) Second half year of 2006 Capital User Charge was paid in year 2007. (See also note 12)		

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	\$	\$
27 Non-current assets classified as held for sale		
The College has no non-current assets classified as held for sale.		
28 Property, plant and equipment		
<u>Land</u>		
At fair value (a)	6,040,250	1,862,750
	<u>6,040,250</u>	<u>1,862,750</u>
<u>Buildings</u>		
At fair value (a)	27,584,617	19,367,000
Accumulated depreciation	(58,570)	(41,122)
	<u>27,526,047</u>	<u>19,325,878</u>
<u>Capital Work in Progress/Buildings under construction</u>		
Capital costs/Construction costs	159,470	64,445
	<u>159,470</u>	<u>64,445</u>
<u>Motor vehicles, caravans and trailers</u>		
At cost	556,839	546,996
Accumulated depreciation	(415,698)	(347,638)
	<u>141,141</u>	<u>199,358</u>
<u>Plant, furniture and general equipment</u>		
At cost	1,816,595	1,668,661
Accumulated depreciation	(1,151,692)	(977,699)
	<u>664,903</u>	<u>690,962</u>
<u>Leased plant, furniture and general equipment</u>		
At cost	23,992	23,992
Accumulated depreciation	(23,992)	(21,806)
	<u>-</u>	<u>2,186</u>
<u>Computer equipment, communication network</u>		
At cost	1,986,072	1,316,429
Accumulated depreciation	(1,159,957)	(932,479)
	<u>826,115</u>	<u>383,950</u>
<u>Marine craft</u>		
At cost	94,181	94,182
Accumulated depreciation	(62,126)	(51,512)
	<u>32,055</u>	<u>42,670</u>
	<u>35,389,981</u>	<u>22,572,199</u>

(a) Freehold land and buildings were revalued as at 1st July 2007 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 2007 and recognised as at 1 December 2007. The fair value of all land and buildings was determined by reference to market values. See note 2(g) 'Property, plant and equipment'.

Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out below.

	Land	Buildings	Capital Work in Progress	Leased Plant, furniture and general equipment	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Total
2007									
Carrying amount at start of year	1,862,750	19,325,878	64,445	2,186	199,358	690,962	383,950	42,670	22,572,199
Additions	-	6,853,449	159,470	-	9,843	150,973	721,358	-	7,895,092
Transfers	-	64,445	(64,445)	-	-	-	-	-	-
Disposals	-	-	-	-	-	(915)	(3,281)	-	(4,196)
Revaluation increments	4,177,500	1,783,898	-	-	-	-	-	-	5,961,398
Depreciation expense	-	(501,623)	-	(2,186)	(68,060)	(176,117)	(275,911)	(10,614)	(1,034,512)
Carrying amount at end of year	<u>6,040,250</u>	<u>27,526,047</u>	<u>159,470</u>	<u>-</u>	<u>141,141</u>	<u>664,903</u>	<u>826,115</u>	<u>32,055</u>	<u>35,389,981</u>

	Land	Buildings	Capital Work in Progress	Leased Plant, furniture and general equipment	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Total
2006									
Carrying amount at start of year	1,529,350	12,158,744	-	12,701	218,317	604,882	427,271	53,886	15,005,151
Additions	-	-	64,445	-	74,034	235,005	164,374	-	537,858
Transfers	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	(24,537)	-	-	-	(24,537)
Revaluation increments	333,400	7,523,412	-	-	-	-	-	-	7,856,812
Depreciation expense	-	(356,278)	-	(10,515)	(68,456)	(148,925)	(207,695)	(11,216)	(803,085)
Carrying amount at end of year	<u>1,862,750</u>	<u>19,325,878</u>	<u>64,445</u>	<u>2,186</u>	<u>199,358</u>	<u>690,962</u>	<u>383,950</u>	<u>42,670</u>	<u>22,572,199</u>

29 Intangible assets

The College has no intangible assets as at 31 December 2007.

30 Impairment of assets

There were no indications of impairment of property plant and equipment as at 31 December 2007.

31 Payables

Current

Trade payables	(244)	1,780
GST payable	31,929	-
Capital user charge payable	-	802,794
Total current	<u>31,685</u>	<u>804,574</u>

See also note 2(q) 'Payables' and note 42 'Financial Instruments'.

32 Borrowings

Finance lease liabilities (secured) (a)	-	2,596
	<u>-</u>	<u>2,596</u>

(a) Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

Assets pledged as security

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

Leased plant, furniture and general equipment	-	2,186
	<u>-</u>	<u>2,186</u>

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
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	2007	2006
	\$	\$
33 Provisions		
<u>Current</u>		
Employee benefits provision		
Annual leave (a)	551,510	698,191
Long service leave (b)	474,805	499,220
Salary deferral	17,994	12,949
	<u>1,044,309</u>	<u>1,210,360</u>
Other provisions		
Employment on-costs (c)	188,368	167,099
Total current	<u>1,232,677</u>	<u>1,377,459</u>
<u>Non-current</u>		
Employee benefits provision		
Long service leave (b)	380,391	381,012
	<u>380,391</u>	<u>381,012</u>
Other provisions		
Employment on-costs (c)	25,944	21,181
Total non-current	<u>406,335</u>	<u>402,193</u>
(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of balance sheet date	551,510	698,191
More than 12 months after balance sheet date	-	-
	<u>551,510</u>	<u>698,191</u>
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of balance sheet date	53,134	51,036
More than 12 months of balance sheet date	421,671	448,184
	<u>474,805</u>	<u>499,220</u>
(c) 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. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 13 'Other expenses'.		
<u>Movements in other provisions</u>		
Movements in each class of provisions during the financial year, other than employee benefits, are set out below.		
<u>Employment on-cost provision</u>		
Carrying amount at start of year	188,280	99,848
Additional provisions recognised	26,032	88,432
Carrying amount at end of year	<u>214,312</u>	<u>188,280</u>
34 Other liabilities		
<u>Current</u>		
Income received in advance (a)	304,420	398,858
Grants and advances (Sustainable energy development office)	16,948	16,947
Accrued expenses	470,672	249,308
Accrued salaries and related costs	75,092	69,376
Total current liabilities	<u>867,132</u>	<u>734,489</u>
<u>Non-current</u>		
Other	16,948	33,895
Total non-current liabilities	<u>16,948</u>	<u>33,895</u>
(a) Income received in advance comprises:		
Other Government (Commonwealth/Local)	304,420	304,420
Fee for service	-	94,438
	<u>304,420</u>	<u>398,858</u>
35 Equity		
Equity represents the residual interest in the net assets of the College. The Government holds the equity interest in the net assets of the College. The Government holds the equity interest in the College on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.		
<u>Contributed equity</u>		
Balance at start of year	718,208	718,208
Capital contribution by owners (a)	5,721,717	-
Balance at end of year	<u>6,439,925</u>	<u>718,208</u>
(a) Capital Contributions (appropriations) and non-discretionary (non-reciprocal) transfers of net assets from other State Government agencies have been designated as contributions by owners in Treasurer's Instruction TI 955 Contribution by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.		
<u>Reserves</u>		
Asset revaluation reserve		
Balance at start of year	11,749,187	3,892,375
Net revaluation increments		
Land	4,177,500	333,400
Buildings	1,783,898	7,523,412
Balance at end of year	<u>17,710,585</u>	<u>11,749,187</u>
<u>Accumulated surplus/(deficit)</u>		
Balance at start of year	11,492,598	11,185,786
Surplus for the period	936,994	306,812
Balance at end of year	<u>12,429,592</u>	<u>11,492,598</u>
36 Notes to the Cash Flow Statement		
<u>Reconciliation of cash</u>		
Cash at the end of the financial year, as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash on hand	3,600	3,600
Cash at bank	2,208,988	2,106,518
	<u>2,212,588</u>	<u>2,110,118</u>
Restricted cash and cash equivalents (refer to note 23 'Restricted cash and cash equivalents')	537,659	1,218,138
	<u>2,750,247</u>	<u>3,328,256</u>

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	\$	\$
<u>Reconciliation of net cost of services to net cash flows used in operating activities</u>		
Net cost of services	(15,318,853)	(15,332,095)
Non-cash items:		
Depreciation and amortisation expense	1,034,512	803,085
Doubtful debts expense	(1,699)	13,999
Superannuation expense	664,032	647,681
Resources received free of charge	786,962	933,904
Net (gain)/loss on sale of property, plant and equipment	-	(14,455)
Fringe benefits tax	137,625	153,858
Other non-cash adjustments	(3,843)	-
Losses and write-offs (excludes cash shortages/thefts of money)	4,196	37,902
(Increase)/decrease in assets:		
Current receivables	(227,530)	(218,684)
Current inventories	10,376	(13,555)
Prepayments	(119,950)	(793)
Other current assets	757,198	-
Other Non-current asset	(95,024)	-
Increase/(decrease) in liabilities		
Current payables	(804,818)	762,074
Income received in advance/grants and advances	(94,439)	-
Current provisions	(144,782)	268,274
Other current liabilities	227,080	277,699
Non-current provisions	4,142	(160,754)
Other non-current liabilities	(16,948)	-
Net GST receipts/(payments) (a)	(101,656)	(152,113)
Net cash used in operating activities	<u>(13,303,419)</u>	<u>(11,993,973)</u>

(a) This is the net GST paid/received, i.e. cash transactions

37 Resources provided free of charge

During the year, there were no resources provided free of charge to other agencies for functions outside the normal operations of the College.

38 Commitments

Capital expenditure commitments

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

Within 1 year

19,641	1,929,397
<u>19,641</u>	<u>1,929,397</u>

The capital commitments include amounts for:

Buildings (a)

Plant, Furniture & Equipment

Communications & Computer Equipment

-	1,186,602
19,641	204,210
-	538,585
<u>19,641</u>	<u>1,929,397</u>

(a) College has received funding of \$0.57m in 2007 for plant and equipment.

Lease commitments

Commitments in relation to leases contracted for at the balance sheet date but not recognised in the financial statements, are payable as follows:

Within 1 year

Later than 1 year and not later than 5 years

Later than 5 years

222,147	372,030
162,399	316,521
-	-
<u>384,546</u>	<u>688,551</u>

Finance lease commitments

Minimum lease payment commitments in relation to finance leases are payable as follows:

Within 1 year

Minimum lease payments

Less future finance charges

Present value of finance lease liabilities

-	2,698
-	2,698
-	(102)
<u>-</u>	<u>2,596</u>

The present value of finance lease payable is as follows:

Within 1 year

Present value of finance lease liabilities

-	2,596
<u>-</u>	<u>2,596</u>

Included in the financial statements as:

Current (note 32)

-	2,596
<u>-</u>	<u>2,596</u>

Other expenditure commitments contracted for at the balance sheet date but not recognised as liabilities are payable as follows:

Within 1 year

Later than 1 year and not later than 5 years

Later than 5 years

465,856	505,233
-	-
<u>465,856</u>	<u>505,233</u>

These commitments are all inclusive of GST.

39 Contingent liabilities and contingent assets

The College has no contingent liabilities and contingent assets as at 31 December 2007.

40 Events occurring after the balance sheet date

The College is not aware of any other matter or circumstances that had arisen since the end of the financial year to the date of this report which have significantly affect the results or the state of affairs of the college in the ensuing or any subsequent years.

41 Explanatory Statement

Significant variations between estimates and actual results for income and expense are shown below. Significant variations are considered to be those greater than 10% or \$100,000.

Significant variations between estimated and actual results for 2007

	2007 Estimate \$	2007 Actual \$	Variation \$
Expenses			
Employee expenses	11,657,691	11,262,780	(394,911)
Supplies and services	4,034,193	4,683,919	649,726
Grants and subsidies	70,000	158,873	88,873
Depreciation	1,220,500	1,034,512	(185,988)
Capital User Charge	802,794	684,915	(117,879)

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

2007 **2006**
 \$ \$

Employee expenses

Actual salaries were lower by some \$160,000 than was estimated as some positions were vacant for periods during 2007. Also there was an overall (unanticipated) reduction in leave provisions.

Supplies and services

This variation from that estimated is mainly due to unforeseen increases in expenditure for Consumables and Minor Equipment, Minor Works, Repairs and Maintenance and Travel and Transport.

Grants and subsidies

This increase is due to increased demand in commercial activities necessitating an increase in the engagement of other TAFE providers to provide assistance in areas of delivery, which Kimberley TAFE could not undertake.

Depreciation

The main reason for the decrease in depreciation expense was the unexpected delay in the \$6 million Broome Stage 2B building works resulting in it not being taken up as contributed equity until late in 2007.

Capital User Charge

The final six month expenditure for this (now defunct) charge was lower than was previously advised by the Department of Education and Training (DET).

Income

	2007 \$	2006 \$	Variance \$
Fee for Service	1,675,926	2,183,301	507,375
Student Fees and Charges	618,000	544,097	(73,903)
Resources provided free of charge	933,904	786,962	(146,942)
Interest revenue	100,000	190,023	90,023

Fee for Service

The demand in commercial activities proved very strong in 2007 and resulted in increased income in this area (than was anticipated) - particularly in regard to general fee for service and Government (non DET) tenders.

Student Fees and Charges

Income in this area is lower than the estimate for 2007 mainly due to less tuition fees being collected. This reduction resulted from the necessity to waive fees for some of the College's disadvantaged clientele groups so vital training and assistance would not be jeopardised.

Interest revenue

The College's bank balance was maintained at a higher level for a longer period of time (than estimated) as some of the capital projects (for which funds had already been provided) were not finalised until later in the year. This resulted in this higher interest income.

Resources Provided Free of Charge

The estimate for 2007 was based on the actual amount for 2006 - which was higher than previous years - and was assumed (on advice from DET) to remain at that level. The actual was far less than expected particularly in regard to Corporate Systems Support and Marketing & Publications.

Significant variations between actual results for 2007 and 2006

Expense

Employee expenses	11,262,780	10,760,767	502,013
Supplies and services	4,683,919	3,883,986	799,933
Grants and Subsidies	158,873	66,428	92,445
Depreciation	1,034,512	803,085	231,427
Capital user charge	684,915	1,427,192	(742,277)

Employee expenses

The 7.4% increase in this expenditure item in 2007 is due to three main reasons - negotiated salary increases, increased fee for service activity and additional housing costs.

Supplies and services

Expenditure in this area rose significantly in 2007 with inflationary factors and the large increase in fee for service activities, as well as necessary additional expenditure on Minor Works and Repairs & Maintenance.

Grants and subsidies

This increase is due to increased demand in commercial activities necessitating an increase in the engagement of other TAFE providers to provide assistance in areas of delivery, which Kimberley TAFE could not undertake.

Depreciation

The College undertook major Capital Works (notably a \$6M extension at Broome and a \$1.3M refurbishment of the Kununurra workshop) in 2007. There was also major investment in communications and IT equipment. This resulted in higher depreciation costs in relation to buildings and such equipment.

Capital user charge

This (now defunct) charge was ceased from 1 July 2007 - hence 2007 reflects six months costs only.

Income

Fee for service	2,183,301	1,299,586	883,715
Resources provided free of charge	786,962	933,904	(146,942)
Interest revenue	190,023	163,213	26,810

Fee for Service

The demand in commercial activities proved very strong in 2007 and resulted in this increased income in this area.

Interest revenue

The College's bank balance was maintained at a higher level for a longer period of time (than estimated) as some of the capital projects (for which funds had already been provided) were not finalised until later in the year. This resulted in this higher interest income. Also interest rates were higher in 2007.

Resources Provided Free of Charge

The charge for the resources of Corporate Systems Support and Marketing & Publications was far less than that charged in 2006 - resulting in this reduction.

42 Financial instruments

(a) Financial risk management objectives and policies

Financial instruments held by the College are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The College has limited exposure to financial risks. The College's overall risk management program focus on managing the risk identified below:

Credit risk

The College trades only with recognised, creditworthy third parties. The College has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the College's exposure to debt is minimal. There are no significant concentrations of credit risk.

Liquidity risk

The College has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

2007 **2006**

\$ \$

(b) Financial instrument disclosures

Credit risk, liquidity risk and interest rate risk exposures

The following table details the College's maximum exposure to credit risk, and the exposure to liquidity risk and interest rate risk as at the reporting date, based on information provided to senior management of the College. The contractual maturity amounts in the table are representative of the undiscounted amounts as at the balance sheet date. An adjustment for discounting has been made where material.

The College does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The College does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

	Weighted Average Effective Interest Rate	Variable Interest Rate	Contractual maturity dates						Non-Interest Bearing	Total
			Within 1 year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	More than 5 years		
	%	\$	\$	\$	\$	\$	\$	\$	\$	
2007										
Financial Assets										
Cash and cash equivalent	5.80%	2,212,588	-	-	-	-	-	-	2,212,588	
Restricted cash and cash equivalent	5.80%	537,659	-	-	-	-	-	-	537,659	
Receivables		-	-	-	-	-	-	603,406	603,406	
		<u>2,750,247</u>	-	-	-	-	-	<u>603,406</u>	<u>3,353,653</u>	
Financial Liabilities										
Payables		-	-	-	-	-	-	(244)	(244)	
Other Liabilities		-	-	-	-	-	-	808,987	808,987	
		-	-	-	-	-	-	<u>808,743</u>	<u>808,743</u>	
	Weighted Average Effective Interest Rate	Variable Interest Rate	Within 1 year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	More than 5 years	Non-Interest Bearing	Total
	%	\$	\$	\$	\$	\$	\$	\$	\$	\$
2006										
Financial Assets										
Cash and cash equivalent	5.31%	2,110,118	-	-	-	-	-	-	-	2,110,118
Restricted cash and cash equivalent	5.31%	1,218,138	-	-	-	-	-	-	-	1,218,138
Receivables		-	-	-	-	-	-	-	404,752	404,752
		<u>3,328,256</u>	-	-	-	-	-	-	<u>404,752</u>	<u>3,733,008</u>
Financial Liabilities										
Payables		-	-	-	-	-	-	-	1,780	1,780
Other Liabilities		-	-	-	-	-	-	-	699,009	699,009
Finance lease liabilities	10.71%	-	2,596	-	-	-	-	-	-	2,596
		-	<u>2,596</u>	-	-	-	-	-	<u>700,789</u>	<u>703,385</u>

Interest rate sensitivity analysis

The restricted cash or cash equivalent are capital funds received and shall be disbursed within next 6 months for assets acquisitions. Therefore no interest rates change sensitivity effect expected.

Fair values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

43 Jointly controlled operations

The college has no joint controlled operations.

44 Remuneration of members of the College and Senior Officers

Remuneration of members of the College

The number of members of the College whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

\$		
\$70,001 - \$80,000	1	-
\$100,001 - \$110,000	1	-
\$160,001 - \$170,000	-	1
	<u>2</u>	<u>1</u>

The total remuneration of the members of the College is:

Total remuneration includes the superannuation expense incurred by the College in respect of members of the College.

180,817	167,011
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Remuneration of Senior Officers

The number of senior officers other than senior officers reported as members of the College, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

\$		
\$60,001 - \$70,000	-	1
\$110,001 - \$120,000	1	1
\$130,001 - \$140,000	1	-
	<u>2</u>	<u>2</u>

The total remuneration of senior officers is:

The total remuneration includes the superannuation expense incurred by the College in respect of senior officers other than senior officers reported as members of the College.

251,108	178,171
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No senior officers are members of the Pension Scheme.

45 Remuneration of auditor

Remuneration payable to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators

65,000	65,000
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The expense is included in note 13 'Other expenses'.

46 Related Bodies

The College has no related bodies.

47 Affiliated Bodies

The College has no affiliated bodies.

Kimberley TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	\$	\$
48 Supplementary Financial Information		
<u>Write-Offs</u>		
Public property	1,091	24,537
Bad debts	924	12,199
Inventory	-	1,166
	<u>2,015</u>	<u>37,902</u>
<u>Losses through theft, defaults and other causes</u>		
Losses of public and other moneys and public and other property through theft, default or otherwise	1,091	24,537
Amount recovered	<u>(1,091)</u>	<u>(24,537)</u>
	-	-
49 Special purpose accounts		
The College has no special purpose accounts.		
50 Schedule of Income and Expenditure by Service		
The college provides only one service (as defined by Treasurer's Instruction 1101 (9) and that is Vocational Education and Training Delivery.		

**KIMBERLEY TAFE
S40 SUBMISSION 2008
INCOME STATEMENT**

	2008
	Estimate \$
COST OF SERVICES	
Expenses	
Employee benefits expense	13,082,978
Supplies and services	4,320,266
Depreciation and amortisation expense	1,345,500
Finance costs	0
Grants and subsidies	0
Loss on disposal of non-current assets	
Loss on disposal of other assets	
Other expenses	847,351
Payments to Non TAFE Providers for VET Delivery	100,000
Cost of sales	40,000
Total Cost of Services	19,736,095
Income	
Revenue	
Fee for service	1,985,422
Student charges and fees	735,000
Sales	45,000
Ancillary trading	10,000
Commonwealth grants and contributions	
Interest revenue	140,000
Other revenue	455,000
Total Revenue	3,370,422
Gains	
Gain on disposal of non-current assets	
Gain on disposal of other assets	
Other gains	
Total Gains	0
Total income other than income from State Government	3,370,422
NET COST OF SERVICES	-16,365,673
INCOME FROM STATE GOVERNMENT	
State funds	14,843,523
Liabilities assumed by the Treasurer	
Assets assumed/(transferred)	
Resources received free of charge	933904
Total income from State Government	15,777,427
SURPLUS (DEFICIT) FOR THE PERIOD	-588,246

**KIMBERLEY TAFE
S40 SUBMISSION 2008
BALANCE SHEET**

	2008
	Estimate \$
ASSETS	
Current Assets	
Cash and cash equivalents	1,900,000
Restricted cash and cash equivalents	424,000
Inventories	40,000
Receivables	500,000
Amounts receivable for services	
Other current assets	0
Non-current assets classified as held for sale	
Total Current Assets	2,864,000
Non-Current Assets	
Restricted cash and cash equivalents	
Inventories	
Receivables	
Amounts receivable for services	
Property, plant and equipment	29,253,993
Intangible assets	
Other non-current assets	
Total Non-Current Assets	29,253,993
TOTAL ASSETS	32,117,993
LIABILITIES	
Current Liabilities	
Payables	35,000
Borrowings	
Amounts due to the Treasurer	
Provisions	1,300,000
Other current liabilities	424,000
Liabilities directly associated with non-current assets classified as held for sale	
Total Current Liabilities	1,759,000
Non-Current Liabilities	
Payables	
Borrowings	
Provisions	350,000
Other non-current liabilities	0
Total Non-Current Liabilities	350,000
TOTAL LIABILITIES	2,109,000
NET ASSETS	30,008,993
EQUITY	
Contributed Equity	6,750,000
Reserves	11,749,187
Accumulated surplus/(deficiency)	11,509,806
TOTAL EQUITY	30,008,993

**KIMBERLEY TAFE
S40 SUBMISSION 2008
CASH FLOW STATEMENT**

	2008 Estimate \$
CASH FLOWS FROM STATE GOVERNMENT	
State funds	14,085,523
Capital contributions	
Holding account drawdowns	
Net cash provided by State Government	14,085,523
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	-12,224,978
Supplies and services	-3,313,455
Finance costs	
Grants and subsidies	-100,000
GST payments on purchases	-486,000
GST payments to taxation authority	
Other payments	-847,351
Receipts	
Fee for service	1,945,714
Student fees and charges	720,300
Ancillary trading	45,000
Commonwealth grants and contributions	
Interest received	140,000
GST receipts on sales	237,500
GST receipts from taxation authority	120,000
Other receipts	455,000
Net cash provided by/(used in) operating activities	-13,308,270
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of non-current physical assets	
Purchase of non-current physical assets	-630,306
Net cash provided by/(used in) investing activities	-630,306
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from borrowings	
Repayment of borrowings	
Other proceeds	
Other repayments	-16,947
Finance lease repayment of principal	
Net cash provided by/(used in) financing activities	-16,947
Net increase/(decrease) in cash held and cash equivalents	130,000
Cash and cash equivalents at the beginning of the period	2,194,000
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	2,324,000

Kimberley TAFE

**KEY PERFORMANCE INDICATORS
FOR
YEAR ENDED 31 DECEMBER 2007**

**Kimberley TAFE
KEY PERFORMANCE INDICATORS
For The Year Ended 31 December 2007**

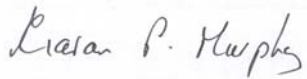
We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Kimberley TAFE's performance and fairly represent the performance of Kimberley TAFE for the financial year ended 31 December 2006.



Ian Trust
Deputy Chair of the Governing Council

29.02.08

Dated



Ciaran (Paul) Murphy
Managing Director
Member of the Governing Council

29.02.08

Dated

KEY PERFORMANCE INDICATORS

DESIRED OUTCOME

The provision of vocational education and training services to meet community and industry training needs.

EFFECTIVENESS INDICATORS:

KPI 1: OVERALL STUDENT SATISFACTION

Student satisfaction is a performance measure that reflects the quality of vocational education and training services provided by the College to meet community and industry needs.

Student satisfaction was measured through the 2007 TAFEWA Student Satisfaction Survey, conducted by an independent organisation, Colmar Brunton.

90% of students who responded to this survey were either very satisfied or satisfied with their chosen course at Kimberley TAFE. This is higher than the State average of 87%. The useable population at Kimberley TAFE was 1415. The useable returns numbered 155 of which the total sample size was 151.

For each stage of the research, a sample frame was created based on the minimum required responses for each quota, and the number of responses that had already been received for each group. Sample sizes were based on achieving a sampling error of no more than +/-5 (95% confidence) for each of the regional college samples.

	2002 (1)	2003	2004	2005	2006	2007 (2)
Kimberley TAFE	0	90%	90%	86%	95%	90%
Western Australia	0	85%	84%	85%	86%	87%

Notes:

(1)In 2002 insufficient responses to the Student Satisfaction Survey were received for these years to be included in this performance indicator.

(2) The 2007 Student Satisfaction Survey was conducted by Colmar Brunton in consultation with the Department of Education and Training. The response rate was 15% with a standard error of +/- 2.4%.

KPI 2: GRADUATE EMPLOYMENT

The achievement of employment outcomes by graduates is a performance measure that demonstrates the College's effectiveness in providing vocational education and training services to meet community and industry needs.

In 2007, 88% of surveyed graduates were employed after training, while only 4% were unemployed, giving the College an impressive result in this key performance area.

YEAR	EMPLOYED	UNEMPLOYED	NOT IN LABOUR FORCE
2002	91%	4%	5%
2003	86%	6%	8%
2004 (1)	N/A	N/A	N/A
2005 (2)	90%	4%	6%
2006 State	81%	8%	11%
2006 National	80%	10%	10%
2006 (3)	N/A	N/A	N/A
2007 (4)	88%	4%	8%

Notes:

(1) The College was unable to provide an update to this KPI as statistically valid College data was not available in 2004. In 2005 the National Centre for Vocational Education Research commenced conducting surveys with an appropriate sample design to produce statistically reliable College data every alternative year.

(2) The data in 2003 was calculated based on "all graduates", for 2005 the base is "Graduates not still enrolled", which is considered more appropriate.

(3) College level data for this survey is not available this year (refer note 1), however national and State level results have been provided by NCVER. College results will be available in 2007.

(4) The 2007 Student Outcomes Survey was conducted by I-View on behalf of the National Centre for Vocational Education Research. The survey targeted students who graduated from a TAFE College in 2006. In 2007 the response rate for Kimberley TAFE was 38.6% compared to a national response of 41%.

KPI 3: STUDENT OUTCOMES- ACHIEVEMENT OF MAIN REASON FOR STUDYING.

The achievement by graduates of their main reason for studying is a performance measure that demonstrates the College's effectiveness in providing vocational education and training services to meet community and industry needs.

In 2007, approx 94% of graduates reported that they had achieved the main reason for studying, compared to a State average of 87% and a national average of 86%.

Percentage - Students achieved reason for study

YEAR	KIMBERLEY TAFE	WESTERN AUSTRALIA	NATIONAL
2002	87%	77%	78%
2003	84%	77%	78%
2004 (1)	N/A	N/A	N/A
2005 (2)	91%	84%	85%
2006 (3)	N/A	89%	87%
2007 (4)	94%	87%	86%

Notes:

(1) The College was unable to provide an update to this KPI as statistically valid College level data was not available in 2004. In 2005 the National Centre for Vocational Education Research commenced conducting surveys with an appropriate sample design to produce statistically reliable College level data on an alternative year basis.

(2) The data in 2003 was calculated based on "all graduates", for the 2005 the base is "Graduates not still enrolled", which is considered more appropriate.

(3) College level data for this survey is not available this year (refer note 1), however national and State level results have been provided by NCVER. College results will be available in 2007.

(4) The 2007 Student Satisfaction Survey was conducted by I-View on behalf of the National Centre for Vocational Education Research. The survey targeted students who graduated from a TAFE institute in 2006. In 2007 the response rate for Kimberley TAFE was 38.6% compared to a national response of 41%.

KPI 4: ACHIEVEMENT OF COLLEGE PROFILE

The achievement of College Profile is a performance measure that demonstrates the College's effectiveness in meeting planned vocational education and training services to meet community and industry needs as identified in its Strategic Plan and in the Delivery and Performance Agreement (DPA) entered into with the Department of Education and Training.

Achievement of College Profile compares achieved Student Curriculum Hours (SCH) to planned Student Curriculum Hours (SCH).

The College achieved 98.92% of its DPA target in 2007.

YEAR	Planned SCH (DPA)	SCH Achieved (Census)	% Achieved/Planned
2002	401,340	403,004	100.4%
2003	409,007	420,439	102.8%
2004	409,007	411,028	100.5%
2005	419,419	419,575	100.0%
2006	428,059	437,578	102.2%
2007	433,031	428,362	98.9%

Source: Verified College Census Data 2007

Industry Groups

The following table provides details of the distribution of the College's Profile delivery, by Student Curriculum Hours, in Industry Groups specified by the Department of Education and Training:

Industry Groups	SCH Delivered 2003	SCH Delivered 2004	SCH Delivered 2005	SCH Delivered 2006	SCH Delivered 2007
Recreation, Sports and Entertainment	1850	350	-	-	-
Visual and Performing Arts	45675	37758	32071	36155	37690
Automotive	4158	5498	6456	12710	13238
Building and Construction	16432	14400	5536	15887	19424
Community Service	26091	30810	44481	42450	25065
Education and Childcare	10650	10810	21969	17400	18997
Health	-	-	-	-	2610
Finance, Insurance, Property Service Workers	-	-	-	536	2824
Food Trades Processing	2510	7200	-	-	-
Engineering and Drafting	3092	2011	2809	1110	-
Metal and Mining	8993	10821	4706	3846	1634
Forestry, Farming and Landcare	45831	45005	35828	48059	32351
Horticulture	11787	7818	1640	20503	36318
Retail	1323	809	16347	5294	3090
Cooking	-	-	2033	-	1910
Hospitality	3120	2081	8847	13690	19002
Tourism	21040	27105	31788	22902	19074
Travel Agents	2535	2875	2805	2950	1885

Transport Trades, Storage and Associated	12961	15846	18374	19907	15286
Electrical and Electronic Engineering	-	-	-	-	-
Accounting and Other Business	22540	10760	30	1605	2850
Management	12810	16680	12300	8750	7700
Office and Clerical	42788	43948	50955	50100	45255
Computing	17665	16470	15708	8125	2660
Adult Literacy / ESL	18179	24140	25828	23042	33342
Languages	2075	1500	-	-	-
Miscellaneous	-	-	-	-	-
Targeted Access & Participation Courses	86334	76333	79064	82557	86157
TOTALS (Student Curriculum Hours)	420,439	411,028	419,575	437,578	428,362

Source: Verified College Census Data 2007

Non Profile Delivery

The College delivers a range of programs not incorporated within the College Profile to meet community training needs that also reduce dependency on profile funding. These programs include fee for service and lifestyle courses. Non-profile (Student Curriculum Hours) delivery is presented below as a percentage of overall profile.

Non-Profile Delivery SCH

	2002	2003	2004	2005	2006	2007
Non – Profile Delivery	55,729	35,966	53,182	63,270	73,102	82,244
% of Training Delivery	12.1%	7.9%	11.5%	13.1%	14.3%	16.1%

Profile delivery refers to the SCH funded through the Delivery and Performance Agreement with the Department of Education and Training. Non Profile delivery refers to courses funded otherwise.

Source: Verified College Census Data 2007

Efficiency Indicator:

KPI 5: COST PER STUDENT CURRICULUM HOUR (SCH)

Cost per SCH delivered is a performance measure that demonstrates the College's efficiency in providing vocational education and training services to meet community and industry needs.

The Cost per SCH measure shows the overall unit cost per SCH delivered through both profiled and non-profiled activities based on Total Cost of Services, as detailed in the 2007 Financial Statements.

The cost per SCH delivered in 2007 was \$36.49

Cost per SCH Delivered

	2002	2003	2004	2005 (1)	2006	2007
Total Cost of Services	\$13,306,281	\$13,753,675	\$15,177,443	\$15,878,372	\$17,879,748	\$18,631,942
Total SCH Delivered	458,733	456,405	464,210	482,845	510,680	510,606
Total Cost Per SCH Delivered	\$29.01	\$30.13	\$32.70	\$32.89	\$35.01	\$36.49

Note:

(1) From 2005 the College adopted the International Financial Reporting Standards (AIFRS).

Unique opportunities *Uniquely Kimberley*



Kimberley
TAFE



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Halls Creek Campus
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