



WINNER
WA Large Training
Provider of the Year 2007



Continuous Improvement

Ethics

Accountability

Customer Satisfaction

Annual Report 2007

WEST COAST TAFE

Get it right


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Letter to the Minister

Hon. Mark McGowan MLA
Minister for Education and Training
Level 21, Governor Stirling Tower
197 St Georges Terrace
Perth WA 6000

In accordance with the requirements of Section 54 of the Vocational Education Training Act 1996 and Section 66 of the Financial Administration and Audit Act 1985, we hereby submit for your information and presentation to Parliament, the Annual Report of West Coast TAFE for the year ended 31 December 2007.



RUSSEL PERRY
Governing Council Chair

14 March 2008



SUE A. SLAVIN
Managing Director

14 March 2008

Section One: West Coast TAFE Overview

Governing Council Report

In a challenging yet stimulating VET marketplace the Governing Council built upon its 2006 directions and maintained a concerted focus on issues of strategic importance both for the Government and West Coast TAFE.

A significant turning point for the College was the realisation that the West Coast Way, first articulated in late 2006, of being resourceful, agile and partnered, would stand the College in good stead throughout 2007 and importantly provide a blueprint to future proof the College.

In a Campus Review article (7/8/07) the College's approach was cited as a model for "future proofing a TAFE college". Additionally, approximately 40% of the College's income in 2007 was derived from non-profile funding, something that all tiers of government are seeking.

This pursuit of alternative revenue sources, beyond that provided by non-commercial sources, has ensured an enterprising culture and one that is dynamic and responsive to opportunities, when and where they arise.

Confirmation of West Coast TAFE's enterprising approach was received when the College was recognised as the **2007 Western Australian Large Training Provider of the Year**. Furthermore, the College was selected by the Department of Education and Training to host an innovative new Western Australian Small Business Training Institute from 2008.

A key role for the Council has been to continue to align the College strategic and business plans to the Government's strategic goals in *Better Planning Better Services*. Project milestones and achievements in meeting these goals are regularly reviewed at Council meetings.

Responsiveness in addressing all stakeholder and client needs remained a key priority. To this end the Council has been on the front foot in supporting the Aboriginal Education Employment and Training (AEETC) sub committee and the West Coast Academy of Hospitality and Tourism's Council of Industry Partners.

During the year the AEETC continued its work on increasing West Coast TAFE's responsiveness to the needs of our indigenous clients. Subsequently in 2007 I am pleased to state that the college experienced a 4 % growth in indigenous student enrolments.

Importantly, West Coast TAFE continued to demonstrate innovation in both what we offered and how we interacted with our indigenous students. During the year we established an indigenous chef training program which saw twelve students enrol in a skill shortage area, initiated the 'Glistening Waters' project which saw students develop an interpretive walk at Lake Joondalup and held an Aboriginal student celebration event to acknowledge the achievements of our indigenous students.

The Council of Industry Partners continued to be a mainstay in ensuring the College's Academy of Hospitality and Tourism remained focussed on being relevant to industry and importantly meeting employer needs by providing appropriate and relevant training.

Initiatives stemming from the Council of Industry Partners included activities such as a guest lecturer program to make sure our College staff were at the cutting edge of industry developments and mystery shopper critiques of the training restaurant to ensure our customer service skills 'cut the mustard'.

West Coast TAFE is ideally located to ensure the burgeoning population growth in the northern metropolitan suburbs of Perth have their training needs met. In mid 2007 the Minister for Education and Training announced an exciting infrastructure project for a new \$12.44 million building and construction and electrical trades training centre in Clarkson, which will form part of West Coast TAFE.

The Governing Council sees the development of West Coast TAFE's 'Clarkson Trade Centre' as a major step forward in allowing the College to better address individual, community and industry needs. Accordingly, we will ensure that the Clarkson Trade Centre becomes a focal point for the provision of skills training in the northern suburbs.

2007 saw some changes to the Governing Council composition. I would like to thank the retiring members and welcome our new members, who in keeping with the strategic directions being sought by Council, bring a wealth of knowledge and insights into a diverse range of industry sectors.

In a year characterised by a dynamic economy with resultant challenges across the higher education sector I wish to thank all Council members, the Managing Director and the staff of West Coast TAFE for their expertise in successfully guiding the College through these dynamic and turbulent times and their commitment to ensuring transparent management and strong accountability and compliance practices.

In 2008 the Council will continue to foster innovation in the development of training curricula whilst maintaining transparent fiscal management and strong accountability that are a hallmark of the West Coast TAFE approach.

A handwritten signature in black ink, appearing to read 'Russel Perry', with a long horizontal flourish extending to the right.

Russel Perry
Governing Council Chair

Managing Director's Report

As one of the state's premier TAFE institutes, West Coast TAFE is very clear about its raison d'être – ensuring our students have the skills they require and meeting industry demand for a productive labour force. To achieve this, the College has empowered its staff to develop training that is characterised by being:

- **Resourceful** - particularly in maximising the use of existing resources, such as existing industry equipment and facilities, for the delivery of training products and services.
- **Agile** - particularly in finding ways of delivery our training products and services in a mode, manner and time to suit student and customer needs.
- **Partnered** - delivery in partnership to improve the bottom line of all clients whether industry, enterprise, the community or individual, frequently enhanced by other partnerships with other College Divisions, TAFEs, higher education institutions and private providers.

This approach, known as the West Coast Way, has engendered a quantum cultural shift from the traditional norms of developing training products and services to a whole of college approach that is premised on collaboration and partnership.

I am delighted to recognise and acknowledge staff members who have enthusiastically adopted this innovative way to deliver training. West Coast TAFE staff have been instrumental in facilitating the development of a raft of innovative new products that:

- ✓ address national and state VET priorities, as well as AQTF requirements;
- ✓ deliver a significant benefit to our enterprise, industry and community based clients; and
- ✓ provide our students with best practice teaching and wider opportunities for practical industry-based learning.

On reflection, 2007 began, continued and finished with a high degree of energy, enthusiasm and purpose. Business improvements, a renewed strategic focus and the introduction of the Get it Right branding and philosophy meant the College was well-positioned to tackle the challenges of strong economic growth resulting in rising skills shortages.

The College reviewed its marketing operations and identified the need to leverage our previous Just4U positioning statement that has served us so well and provided a unifying platform of excellence for all College staff. In a world which now takes Just4u for granted and in which the training effort has shifted from individuals to employers, 'Get it right' emerged as a new way forward in communicating what is already being practised throughout West Coast TAFE. It is a message that depicts the quality, evident in our training delivery and support.

West Coast TAFE's excellence in providing quality, relevant training has been recognised by its student and industry partners and has been attested to by winning a number of awards, culminating in West Coast TAFE being recognised as Western Australia's 2007 Large Training Provider of the Year.

The College had finalists in both the trainee and apprentice of the year categories of the 2007 Training Excellence Awards and we are extremely proud that our 'trainee' won the Western Australian 2007 Trainee of the Year and was a national finalist in this category. Additionally, 'The Shed at Brighton' project was also a finalist in this years VET in Schools category training award and won a Prime Minister's award for excellence.

The College has been proud to contribute input into research undertaken on behalf of the North West Metropolitan Corridor Coordination Committee. While work is in the preliminary phase, the involvement of the College is recognition of the contribution we can make in regards to the skilling of the workforce both now and in the future.

The College has been an integral driver of a number of strategic developments within the Region, which have long term social and economic development implications. This has seen the College providing advice and guidance on services and training issues in a number of urban developments, including, Pearsall, Hocking, Alkimos and St Andrews.

West Coast TAFE takes seriously its community development role to build employment opportunities and develop relevant training for community growth. The College has continued to build upon its strong relationship with regional partners, including the Cities of Wanneroo and Joondalup, to address the needs of the local community and assist them to make the most of the opportunities in a buoyant economy.

Of similar regional and strategic importance is The Shed at Brighton. The Shed at Brighton, officially opened by the Minister for Education and Training the Hon. Mark McGowan in March 2007, is a joint venture between Satterley Property Group, Brighton Estate, West Coast TAFE, Swan TAFE and Clarkson Community High School.

In 2007 the College coordinated the delivery of Pre-apprenticeship Mortar Trades, via The Shed at Brighton, and has provided increased opportunities for students to gain exposure to a diverse range of skills and importantly work towards addressing industry skill shortages in the future.

The College is continuing to develop its capabilities in the provision of 'traditional' trade delivery as we gear up for the Clarkson Trade Centre to commence operations in 2009/2010. To this end, the College leased premises for a Wangara workshop and the training being delivered from this site is complementing the mobile delivery strategy that has been so successful for Racing Ahead.

2007 also saw the continued development of the International Academy of Law Enforcement and Security (IALES) concept. The College and the WA Police Academy have progressed the concept and are now in the process of preparing a fully costed business plan.

In what I consider to be one of the most important initiatives and a bold long term undertaking West Coast TAFE took its first step on the long path to becoming a Values Driven Organisation at the end of 2006. Initially, all West Coast TAFE staff were encouraged to undertake a Values survey. The subsequent mapping of staff members' personal, existing and ideal organisational values were used in early 2007 to identify our first shared key College values and appropriate behaviours in the College setting. This Values Driven approach is expected to be a continuously evolving journey which is an important part of becoming a workplace of choice, as well as meeting Government obligations and exceeding customer expectations.

It was extremely gratifying to hear that staff use our agreed values, Ethics, Accountability, Continuous Improvement and Customer Satisfaction, in decision making and in their dealings with clients, stakeholders and each other.

I would like to acknowledge the efforts that staff have made to ensure the student experience at West Coast TAFE is a positive one. The number of awards and prizes our students and lecturers have won is a testament to the excellence and quality of teaching and support provided by a very dedicated group of talented individuals.

I extend my sincere thanks to the Governing Council, particularly Chair Russel Perry and Deputy Chair Wayne Carroll, for their support, guidance and commitment to providing West Coast TAFE staff and students with the skills and opportunities to make a difference in the world beyond the College. I would also like to acknowledge the support of the Council of Industry Partners, particularly Chair Chris Taylor, in guiding the West Coast Academy of Hospitality and Tourism towards best practice and in assisting to build its reputation for industry driven training.

The year ahead will see the consolidation and expansion of our partnership approach to training development, delivery and assessment. In this light, I was delighted that the College was selected to conduct a two year pilot, funded by DET, of a Small Business Training Institute which will see the College play a key role in working with small business owners to ensure their skills needs are met.

As a direct response to industry and enterprises needs, a key focus for 2008 will be to grow on the job training and assessment, including apprenticeship and traineeship delivery, and provide enhanced recognition of prior learning, to increase workforce productivity.

A handwritten signature in black ink, appearing to read 'Sue A Slavin'. The signature is stylized with several overlapping loops and a long horizontal stroke extending to the right.

Sue A Slavin
Managing Director

West Coast TAFE in Brief

West Coast TAFE's vision *Our students are the best prepared for employment in a changing world* contributes to the Government's strategic goal *to enhance the quality of life and wellbeing of all people throughout Western Australia* and to the strategic outcomes *providing a world-class education system and lifelong opportunities for all*.

West Coast TAFE, an integral member of the TAFEWA Network, is located in the fast growing North West Metropolitan Region of Perth, provides vocational education and training programs locally, nationally and internationally to meet the demands of industry, enterprise, schools, individuals and the community.

In brief, West Coast TAFE:

- Has four key training delivery areas:
 - Commerce and Technology
 - Community Services and Health
 - General Studies including Youth and the Adult Migrant Education Service
 - West Coast Academy of Hospitality and Tourism
- Offers over 150 training and learning opportunities in a variety of specialty training areas including:
 - Hospitality and Tourism
 - Business and Management
 - Security and Investigations
 - Computing, Multimedia and Call Centre Operations
 - Community Service and Youth Work
 - Nursing and Aged Care
 - Childcare and Education
 - Disability and Allied Health
 - Health, Fitness and Recreation
 - Language and Literacy
 - Retail and Beauty
- Has almost 300 full-time equivalent academic and support staff to help its students and clients meet their professional and personal goals.
- Had an operating budget of \$34,442,622 million for 2007.
- Delivered 2,769,931 million student curriculum hours (SCH) in 2007.
- Provides a wide range of Adult Community Education courses.
- Participates as a member of the Joondalup Learning Precinct (JLP), comprising West Coast TAFE, the Western Australia Police Academy and Edith Cowan University. The three institutions share facilities and other resources to develop best practice and student-centred programs.

Corporate Governance

Governing Council 2007

Functions

The functions of the College Governing Council are specified under Section 42 of the Vocational Education and Training Act 1996. The Governing Council is the governing body of the College with authority in the name of the College to perform the functions of the College and govern its operations and affairs.

In performing its functions the Governing Council is to:

- Prepare the College training profile for the approval of the Minister as and when required by the Minister.
- Develop and implement strategic and management plans for the College.
- Ensure the College courses, programs and services are responsive to and meet the needs of students, industry and the community.
- Ensure that the College's commitments under its Resource Agreement and any other contractual agreement are met.

Accountability and Transparency

The Accountable Authority for West Coast TAFE is the Governing Council. Members are expected to act honestly and to exercise due diligence in managing the business of the College. The Council has independence to determine policies and activities to the provisions made in the *Vocational Education and Training Act 1996* and other Statute Law. The Council conducted seven meetings during the calendar year. All documentation produced by the Council is transparent and forms part of public record in compliance with provisions of the General Retention and Disposal Schedules, established by the Records Office of the State Archives Western Australia.

Behaviour and Ethics

The Governing Council places the highest value on ethical behaviour. It is guided by the Codes of Conduct and Ethics (3.5) outlined in the *'Guide for TAFE College Governing Councils'* and *'West Coast TAFE Code of Conduct'*. The adoption and application of the Governing Council codes and ethics reflects the College's commitment to honesty and integrity in all of its dealings and to its College values.

Risk Management

The Governing Council meets legislative and business requirements by progressively developing and reviewing risk management policies in accordance with Treasury Instruction 825.

Risk Management and Business Continuity Plans have been integrated into the ongoing business planning process with sections reviewing plans each year in consultation with the College's Risk Assessments Coordinator

Conflict of Interest and Pecuniary Interest

The Council operates in accordance with the protocol for conflict of interest outlined in the Guide for TAFE College Governing Councils. While acting in the capacity of council member, council members place public interest above personal interest. If a matter being considered is identified as a potential conflict of interest is disclosed to the Council, the member may not be present at the discussion of the matter and does not vote on the matter. This includes any case where a member or associated entity may benefit from the Council's decision. No conflict of interest was reported during 2007.

Membership

Membership of the Council is by Ministerial appointment. The Governing Council is appointed by the Minister and consists of a Chairperson, a Deputy Chairperson, and not less than six or more than ten other members, and the Managing Director of the College. Governing Council appointments are based on experience and expertise in education and training, industry or community affairs and ability to contribute to the strategic direction of the College.

To remain contemporary, it is essential to bring fresh perspectives and insights into corporate thinking. To this end the Council has seen the recruitment of new members - with a particular focus on obtaining expertise in key areas critical to the College's growth.

The following members retired during the year

- Mr Kempton Cowan - retired 31/12/07
- Ms Anna Ciffolilli - retired 31/12/07
- Ms Kerry Elliott-Dean - retired 31/12/07
- Ms Angela Lynch - retired 31/12/07
- Ms Jan Stewart - retired 14/3/07

The following members were appointed during the year

- Mr Kim Allen – appointed August 2007
- Mr Lyle Barrett – appointed August 2007
- Mr Laurie Kruize – appointed August 2007
- Ms Catherine Brodie – appointed October 2007

Membership Summary

Dr Russel Perry (Chairperson) was appointed for a term expiring 30 June 2008. Dr Perry is the Chief Executive Officer, Capricorn Village Joint Venture, and has extensive experience in residential land development management. Dr Perry's wealth of experience in State and Federal Government and the media ensures Dr Perry provides a significant leadership presence to the Governing Council.

Mr Wayne Carroll (Deputy Chairperson) was reappointed for a term expiring 30 June 2008. Mr Carroll is the General Manager of the Joondalup Resort, and has many years of experience in all facets of the hospitality industry, including service delivery and management. Mr Carroll has been an active member on a number of boards and committees including the Chamber of Commerce for both Albany and Fremantle. Mr Carroll is the past President of the Rotary Club of Joondalup and is currently studying for his MBA at Curtin University.

Mr Kim Allen was appointed for a term expiring 30 June 2010. Mr Allen has over 35 years experience in the IT and telecommunications industry ranging through Technical/Engineering to Sales and Marketing and Senior Management positions.

Mr Lyle Barrett was appointed for a term expiring 30 June 2010. Mr Barrett has been involved in the automotive industry for nearly forty years since completing his mechanical apprenticeship in 1969. His diverse areas of employment include having been employed by dealerships, self employed, the RAC and the Motor Trades Association of WA.

Ms Catherine Brodie was appointed for a term expiring 30 June 2010. Ms Brodie is a leading representative of the burgeoning Retail industry in the north-west metropolitan area owning four retail outlets in Perth. Her early professional career commenced in primary school teaching but evolved to encompass a diverse range of enterprises in the wholesale and retail sectors. Ms Brodie upon her arrival to Australia in 2000 has continued upon her entrepreneurial path.

Ms Anna Ciffolilli was appointed for a term expiring 31 December 2007. Ms Ciffolilli has over twenty years experience as a legal practitioner and has served on many boards. She is Legal Counsel at Curtin University of Technology. She is also currently a board member of the Architects Board, the Electrical Licensing Board, the Physiotherapists Board and a member of the Contaminated Sites Committee. Ms Ciffolilli actively participates in many community and charitable organisations and activities.

Mr Gordon Cole was appointed for a term expiring 30 June 2008. Mr Cole has vast experience at the Board level including being Chairperson of the ATSIC Perth Noongar Regional Council from 2002 to July 2005. Additionally, through his involvement in a number of Government agencies, Mr Cole provides a comprehensive insight from a number of perspectives.

Mr Kempton Cowan was appointed for a term expiring 31 December 2007. Mr Cowan is the Chief Executive Officer of Joondalup Health Campus and is currently overseeing the proposed redevelopment of the Campus, which includes the planning and design of a 150 bed private hospital, and substantial redevelopment of the existing facility. With over seven years experience in the health industry, Mr Cowan's role involves negotiations and consultation with a range of stakeholders including government, staff, community and other health care organisations.

Mrs Kerry Elliott-Dean was appointed for a term expiring 31 December 2007. Mrs Elliott-Dean is the recently retired manager of a private Registered Training Organisation specialising in health, aged care and community services. Mrs Elliott-Dean has an extensive background in managing VET training delivery and assessment services to the aged care and health support workers industry for entry level and existing worker qualifications, including business management qualifications. A qualified trainer and assessor, Mrs Elliott-Dean also has vast experience in recruitment and employment services, particularly in managing Commonwealth Government programs aimed at assistance to the unemployed.

Mr Laurie Kruize was appointed for a term expiring 30 June 2010. Mr Kruize is a registered builder and is currently the WA Manager Training & Professional Development, Housing Industry Association. Mr Kruize has extensive experience in policy development and provides valuable insights into the training needs of the residential building sector.

Ms Angela Lynch was appointed for a term expiring 31 December 2007. Ms Lynch is the Australian Hotels Association Workplace Relations Manager. By invitation of Minister Kobelke MLA, Ms Lynch was on the Hospitality Training Centre Steering Committee, which recommended Joondalup as the site of the new training centre. With over 20 years hospitality experience, Ms Lynch is highly regarded in the industry for her work providing advice and education in the areas of human resource management, industrial relations, workplace best practice and employment training.

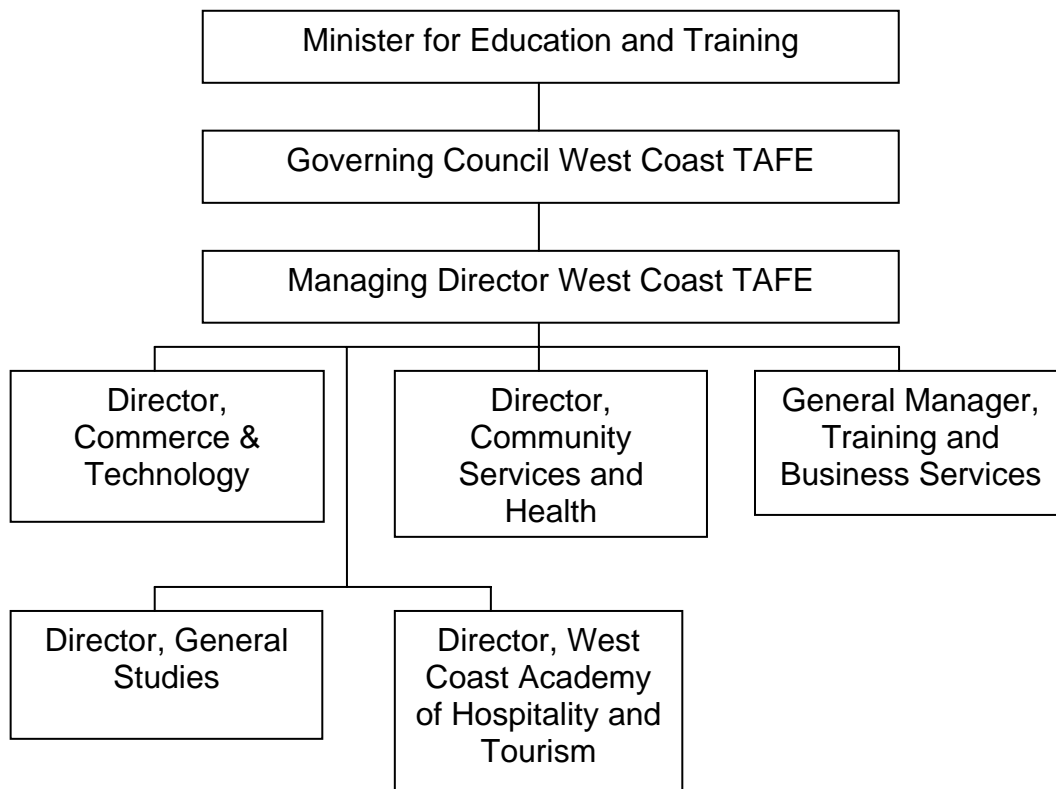
Mr Robert Mason was appointed for a term expiring 30 June 2007. Mr Mason has a Bachelor of Business, Finance and Economics, and recently completed further studies with West Coast TAFE to gain his Real Estate Licence. Mr Mason is currently a Real Estate Agent and Auctioneer in the northern coastal suburbs. Prior to real estate, Mr Mason was employed in the wool industry; he was responsible for wool exports from Western Australia on behalf of Itochu – a major Japanese trading firm, then moved to Adelaide as Trading Manager for Quality Wool Exports, a successful private wool broking and trading company. Mr Mason is pleased to continue to be involved with West Coast TAFE, for which he sees an important and expanding role in the education, training and community involvement for the northern corridor.

Ms Jan Stewart was appointed for a term expiring 30 June 2009. Ms Stewart is the Chief Executive Officer of Lotterywest (The Lotteries Commission of Western Australia). Ms Stewart is responsible for the management of the Commission's lottery business, which has \$550 million turnover, as well as overseeing community funding which now totals over \$170 million annually. Ms Stewart is senior vice president of the World Lottery Association and has broad involvement in a range of community activities. Ms Stewart is also a member of the Governing Council of Hale School.

Mrs Sue Slavin has been the Managing Director of West Coast TAFE since her appointment in July 2004. Mrs Slavin began her career as a teacher and brings more than 20 years of industry experience in strategic media, marketing and public relations to the position of West Coast TAFE Managing Director. She was a finalist in the 2006 Telstra Business Women's Award.

Mrs Slavin's recent achievements include obtaining Government commitment and funding to develop the Clarkson Trade Centre, the entering of a MoU with the Police commissioner to develop IALES, the production of a white paper, on behalf of TAFE Directors Australia, as a response to the CoAG agenda and leading West Coast TAFE to win the Western Australia's 2007 Large Training Provider of the Year Award.

College Organisational Structure 2007



Section Two: Strategic Plan 2005-2009

OUR VISION

Our students are the **best prepared** for **employment** in a changing world.

OUR ROLE

To provide access to lifelong, flexible, high-quality learning pathways for:

- Vocational skills for employment in existing and emerging industries
- Enterprise and business skills to support innovation and develop the economy of Western Australia
- Community and personal learning to enhance the quality of life and wellbeing of people

OUR PRIORITIES

- Leading edge training
- Excellent customer service
- Investing in people
- Sound governance
- Sustainability

OUR VALUES

Following extensive consultation, the College determined it would become a values driven organisation and identified these values as being core to the West Coast Way.

- **Ethics**
- **Accountability**
- **Continual Improvement**
- **Customer Satisfaction**

Better Planning: Better Services – Government Goals and Strategic Outcomes

Government Goal	West Coast TAFE Actions
<p>Better Services - Enhancing the quality of life and wellbeing of all people throughout Western Australia by providing high quality, accessible services</p>	<ul style="list-style-type: none"> ✓ A testament to the College's provision of 'world class' training is the number of awards staff, students and the College has won during the year. This included the College winning the 2007 Western Australian Large Training Provider of the Year, the College's Shed at Brighton winning a Prime Minister's Award for Excellence, the most Outstanding Training Provider trophy WA Oceanafest 2007 and our students winning over 50 medals and prizes throughout the year. ✓ As a consequence of successful delivery at their Perth office, iiNet have requested that West Coast TAFE lecturers provide online training for their staff in their Sydney Customer Contact Centre, plus additional pilot training in New Zealand. ✓ The WA Police Customer Contact Centre entered into an agreement for all training to be conducted by West Coast TAFE. ✓ The College worked with an external training organisation (Managerial Resource Training) to deliver the Certificate III in Occupational Safety and Health (OSH) to Resource Companies in the North West of WA. This arrangement will continue in 2008. ✓ The College successfully negotiated new articulation arrangements signed with Edith Cowan University for the Diploma of Game Development. Successful graduates will receive one year advanced standing and enter the second year of ECU's Bachelor of Science (Game Development). ✓ The College's Commerce and Technology Directorate partnered with the Australian Web Industry Association (AWIA), resulting in West Coast TAFE being the first organisation to run Student Webjam, an opportunity for students to present their multimedia skills directly to employers in a 3 minute package. ✓ The College developed and launched the first Advanced Diploma in Children's Services providing leadership and management skills for existing managers in the Children's Services industry. ✓ The College established a partnership with Uniting Care West outreach services to meet client training needs through the delivery of a Certificate II in Community Services Work. This was delivered at their site and has provided an articulation pathway into other qualifications. ✓ West Coast TAFE's Community Services and Health Directorate introduced Existing Worker Traineeships into the Welfare area in partnership with the Salvation Army Family Support Services. This strategy focuses on meeting the needs of a dynamic workforce and providing on the job training and skills recognition. ✓ The College established a partnership with Edith Cowan University Sports Science Department to recognise prior learning for their graduates to become qualified personal trainers. ✓ Established Student Centro a service and learning support hub for students in the Library so students can access disabilities, career, indigenous support from one location and so that the staff can assist across all three areas. ✓ Tools, resources and employer workshop opportunities were developed and implemented to assist students identify career pathways and gain employability and transition skills. ✓ The College's Traineeship and Apprenticeship Centre was further developed to provide centralised support and liaison for staff, apprentices, trainees and employers. ✓ Enhanced the Gaining Access to Training and Employment (GATE) program using project based delivery to increase relevance and appeal of the program to targeted students. ✓ Expanded the learning support services (to assist students with literacy and numeracy in context) provided by "Jump Start @ West Coast" and CAVSS (Certificate in Applied Vocational Studies Skills). ✓ Introduction of a 'Living Library' in the Education area that enabled students from

	<p>the Teacher Assistant course to 'borrow' people as books.</p> <ul style="list-style-type: none"> ✓ Aged Care training delivered to students in remote areas. The College has brokered financial support for travel and accommodation costs associated with delivery and assessment. ✓ The College has seen a threefold increase, since 2005, in the percentage of students successfully using Recognition of Prior Learning (RPL) to fast track their skills development. ✓ The College continues to offer and deliver Adult Community Education (ACE) courses at six discrete locations throughout the metropolitan area.
<p>Jobs and Economic Development- Creating conditions that foster a strong economy that delivers more jobs, more opportunities and greater wealth to Western Australians.</p>	<ul style="list-style-type: none"> ✓ To address skill shortages in a critical area, the College initiated a Recognition of Prior Learning Program to convert Certificate IV Enrolled Nurses to Diploma level graduates. ✓ The College significantly increased traineeship delivery, particularly in Certificate III and Diploma in Children's Services, and existing worker traineeships in Disability Work at the workplace. ✓ The College's General Studies Directorate developed and delivered pre-apprenticeship, school based traineeships and VET in Schools programs in Automotive in collaboration with local schools (including Clarkson, Wanneroo, Warwick, Mindarie), the City of Wanneroo and industry (e.g. Automotive Holdings Group and the RAC to name a few). These programs have been delivered using a mobile training facility. To satisfy the growing demand for Automotive courses an additional automotive workshop facility was leased in Wangara. ✓ The College's Community Services and Health Directorate introduced the Diploma of Teacher Assistant to skill up existing Education Assistants in the workplace. ✓ The College's Academy of Hospitality and Tourism commenced an Indigenous Chef training program with 12 students enrolled. ✓ In response to the Skills Formation Taskforce the College introduced revised off-the-job assessment practices to reflect the new three year apprentice chef training program. ✓ Developed extensive collaborative partnerships for resource sharing with local government, other educational and training providers and industry to maximize the outcomes of training programs for youth. Partnerships established included the City of Wanneroo (Automotive and GATE), Swan TAFE (Building & Construction), High Schools (Clarkson, Mindarie and Wanneroo) and the West Coast Education District. ✓ Coordinated the delivery of Pre-apprenticeship Mortar Trades in the Brighton Shed in collaboration with Alcock Brown Neaves, Satterley Property Group and Swan TAFE and Clarkson CHS. The Shed at Brighton was officially opened by the Minister for Education and Training on 13th March 2007 and has received recognition as a finalist in the State Training Excellence Awards – VET in Schools Category, and as State and Territories Business Award winner for the 2007 Prime Minister's Awards for Excellence in Community Business Partnerships – Business Category. ✓ The College developed and delivered a pilot program in self-directed learning (heutagogy) that utilised technology as a tool to engage youth. This included SMS, ipods, PDAs, and the internet. ✓ Windows to the World – building IT skills in Culturally and Linguistically Diverse (CaLD) students to increase access to VET and employment. ✓ Glistening Waters – indigenous students developing an interpretive walk at Lake Joondalup. ✓ The College's General Studies Directorate provided and delivered additional courses e.g. English for Driving, using SmartCard on transport systems, English for mothers, First Aid, etc. to assist migrants in the AMEP program. ✓ The College developed audio visual and electronic media presentations of information for the on-arrival induction of newly arrived migrants.

<p>Governance and Public Sector Improvement - To govern for all Western Australians in an open, effective and efficient manner that also ensures a sustainable future</p>	<ul style="list-style-type: none"> ✓ The College was proud to contribute input into research undertaken on behalf of the North West Metropolitan Corridor Coordination Committee. The College has been an integral driver of a number of strategic developments within the Region, which have long term social and economic development implications. This has seen the College providing advice and guidance on services and training issues in a number of urban developments, including Wanneroo Town Centre, Pearsall Hocking, Alkimos and St Andrews. ✓ 2007 also saw the continued development of the International Academy of Law Enforcement and Security (IALES) concept. The College and the WA Police Academy have progressed the concept and are now in the process of preparing a fully costed business plan. ✓ The College developed a Centre for Conservation and Eco-Sustainability on the Joondalup Campus. ✓ Established a College Environmental Sustainability Committee and sub groups to drive better management of energy, water, recycling, paper use and to establish principles of environmental sustainability into each course delivered by the College. ✓ Achieved all Key Performance Indicators and Financial Targets for the AMEP contract with DIAC (Department of Immigration and Citizenship). ✓ Collaborated with the Western Australian Police Academy to establish a shared indigenous support position to develop strategic actions to better service and support the indigenous population. This position provided support and advice to participants in the Aboriginal Police Liaison Officer program. ✓ Significant additional investment was made to support lecturing staff to deliver programs using up to date equipment with upgrades to all technology hardware. ✓ Workplace delivery was supported with additional laptops and PDA's provided for lecturers working off campus. ✓ The Training and Business Services Division established a program to move toward a 'One Team Culture' in order to foster improved customer satisfaction, a reduction in duplication of effort, establishment of best practice for each function and improved focus of our resources. ✓ Implemented the Values Driven workplace initiative across the College with training and workshops held with staff to select core values and then establish behaviours associated with the core values of ethics, accountability, customer service and continuous improvement followed by an initial focus on the value of ethics. ✓ The College's Clarkson Skills Passport was funded through the ETPP (Education Training Transition Plan) of the West Coast Education District as a pre-emptive strategy to increase retention and engagement of students into further education, training or employment. ✓ Collaborated with the Community Services Department to conduct the Gaining Access to Education (GATE) program in HIP (Health in Pregnancy) to assist teenage expectant mothers to be and provide future pathways to further training and employment.
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Section Three: Report on Operations

Directorate: Commerce & Technology

Role and Function

The Directorate of Commerce and Technology (C&T) meets the workforce participation and development needs of industry, enterprise, individuals and the community through the provision of high quality training. Partnerships with industry are a pivotal function creating a strong foundation on which the Directorate can:

- Ensure training will produce graduates with job ready skills.
- Develop customised training to meet the short and long term needs of employers.
- Foster innovation to assist business maintain relevance in the face of rapid technology advances.

Key Challenges 2007

Given the extremely competitive nature of the labour market, it was not surprising that recruiting experienced, qualified and competent staff was an issue.

To improve the productivity of the Directorate, a number of business units were realigned to better meet the needs of the market and to provide increased operational efficiency. To this end Multi-Media and Information Technology areas were amalgamated. Additionally, Business/Management/OHS & Call Centre were combined to reflect the shift in business levels and synergies of the course offerings.

As with any change in process and refinement in product delivery, managing the change process proved to be challenging. Increased attention was required to ensure internal college relationships were strengthened to support the changes and the new ways of doing business within C&T.

Achievements 2007

Commerce

In recognition of employer needs a continued focus was maintained on increasing delivery at the workplace. This has seen the development of on-line learning resources, flexible delivery and Recognition of Prior Learning become a more prominent feature of the way the Commerce Branch does its business.

Examples of this include;

- ✓ The Branch has delivered training on site to 32 trainees at the Department of Planning & Infrastructure in 2007 and the arrangements will continue in 2008.
- ✓ As a consequence of successful delivery at their Perth office, iiNet have requested that our lecturers provide online training for their staff in their Sydney Customer Contact Centre.
- ✓ Commenced delivery in the Certificate IV in Training and Assessment – 74 staff via RPL, 20 staff via face-to face, 10 commercial clients.
- ✓ The WA Police Customer Contact Centre entered into an agreement for all training to be conducted by West Coast TAFE. Seven trainees enrolled in 2007 and this will be an increasing arrangement in 2008.
- ✓ The Occupational Safety and Health (OSH) program area worked with an external training organisation (Managerial Resource Training) to deliver the Certificate III in OSH to Resource Companies in the North West of WA. This arrangement will continue in 2008.

Information & Communications Technology (ICT)

While maintaining an eye to current market demands, the ICT Branch has been looking to the future to ensure its students are being trained for development and opportunities that are just around the corner.

Examples of this include;

- ✓ A new articulation agreement was signed with Edith Cowan University (ECU) for Diploma of Game Development. Successful graduates will receive one year advanced standing and enter the second year of ECU's Bachelor of Science (Game Development)
- ✓ The College hosted a Western Australian Local Area Network Association event for the first time. We had over 100 participants on campus participating in a 24 hour games competition. The response was overwhelming and requests have already been made to hold more events here.
- ✓ Increased the number of Careerlink contracts and extended the delivery areas to include the Certificate II in Multimedia.
- ✓ Provided individualised and customised training for Iluka Mines at Gingin.

Educational Technology

Recognising the need to adopt and use more technological sophisticated teaching methodologies the Directorate has undertaken a number of initiatives to ensure West Coast TAFE is at the forefront of using alternative learning methodologies.

- ✓ 80 staff trained in WebCT with further development continuing next year. Partnership with WestOne strengthened leading to Toolbox Champion workshops, assistance with creating course material and West Coast TAFE being involved in decision making in strategic e-learning discussions.
- ✓ WebCT successfully transitioned from version 3.7 to version 6 with all courses in use at West Coast TAFE successfully migrated.
- ✓ Partnerships with the Australian Web Industry Association (AWIA), resulting in West Coast TAFE being the first organisation to run Student WebJam, an opportunity for students to present their multimedia skills directly to employers in a 3 minute package.
- ✓ Training sessions held in delivering online using Elluminate web conferencing.
- ✓ Senior staff have begun using Skype to communicate with Chinese colleagues.
- ✓ Contextualised and developed specialist courses for the building industry. This was done in partnership with HIA.
- ✓ Won tenders/grants worth \$60,000. Projects included Heutagogy, mobile learning (Mlearning) for Transit Officers (with the Public Transport Authority) and podcasting (in partnership with Challenger TAFE), Mlearning for nursing students (with Princess Margaret Hospital).

The Year Ahead (2008)

The Directorate recognises that to remain contemporary in an ever changing market place continuous improvement, of physical infrastructure, systems, human resource capabilities and product, has to be an integral feature of a leading edge practitioner.

To this end, the Directorate is planning the following activities;

- ✓ Increase off site delivery:
 - Offer a broader range of Traineeships
 - Increase online delivery.
- ✓ Establishment of a Skills Recognition Centre to better connect with worker and industry wishing to have their skills and competencies identified and then provide skills gap training as required.
- ✓ Establish an ICDL/MOS/CISCO/VUE testing centre.
- ✓ Set up a Training Wireless Network.
- ✓ Upgrading of Lecturing staff qualifications to the new Training and Assessment qualification.
- ✓ Refreshing the classroom delivery styles of staff via Instructional Intelligence.
- ✓ Improve student completion rates (MLCR).
- ✓ Undertake appraisal of 'Business Firm' concept.

Directorate: Community Services and Health

Role and Function

The main focus for the Community Services and Health Directorate was to continually engage with industry to provide training solutions to meet their workforce development needs.

Key Challenges 2007

The challenges faced by the division in 2007 included:

- Improving pathways and access for clients that traditionally had difficulty accessing training.
- Increasing higher level qualifications for existing workers.
- Assisting organisations to recruit and retain staff in areas of significant skills shortage.

Training Delivery Achievements 2007

In what proved to be a challenging year for the Directorate it was extremely gratifying that a focus was maintained on building upon existing partnerships and further developing relationships with industry and local employers.

By working with and for employers, the Directorate was able to provide a number of new services and products. A few examples are listed below:

- ✓ Developed and launched the Advanced Diploma in Children's Services providing leadership and management skills to existing managers in the Children's Services industry.
- ✓ Established a partnership with Uniting Care West outreach services to meet the training needs of their clients through the delivery of a Certificate II in Community Services Work. This was delivered at their site and has provided an articulation pathway into other qualifications.
- ✓ Introduced Existing Worker Traineeships into the Welfare area in partnership with Salvation Army Family Support Services. This strategy focuses on meeting the needs of a dynamic workforce and providing on the job training and skills recognition.
- ✓ Established a partnership with Edith Cowan University Sport Science Department to recognise prior learning for their graduates to become qualified personal trainers.
- ✓ Increased flexible delivery in the area of Disability Work(100% at the workplace) and Children's Services to meet the needs of the industry and promote tailored programs for individuals and organisations. Children's Services has five entry options for Certificate III, and four entry options for Diploma.
- ✓ Increased training opportunities for Family Day Carers from Certificate III to Diploma level. Partnerships with key schemes contributed to the growth in training across the sector with workshops delivered on Saturdays to support the business needs of those providing full time family day care in their home.
- ✓ Significant growth in the Allied Health area through the up skilling of existing workers. This resulted in a large number of qualified Allied Health Assistants for a demanding Health industry.
- ✓ Introduction of the Diploma of Teacher Assistant to focus on the up skilling of existing Education Assistants, and to also provide a seamless transition into university study to help meet the demand for teachers in the sector.

- ✓ Significant increase in traineeship delivery particularly in Certificate III and Diploma in Children's Services, and existing worker traineeships in Disability Work. The work-based delivery model is successful and meets industry needs.
- ✓ Advanced Diploma of Paediatrics partnership established with Princess Margaret Hospital for Children to enhance the skills of existing Enrolled Nurses working with children.
- ✓ Recognition of Prior Learning Program to convert Certificate IV Enrolled Nurses to Diploma level graduates.
- ✓ Completion of the Better Skills for Better Care program which saw a number of Aged Care providers access funding to train Aged Care workers as Enrolled Nurses.

Additionally, the Directorate continued to ensure that the learning experience of its students was enhanced. This can be illustrated by the following

- Improved access for clients returning to education and training after a significant break by providing training in their local community supported with a crèche.
- Introduced WebCT into the Health area to improve access to information for remote students and reduce paper consumption in line with West Coast TAFE Sustainability Plan.
- Increased off campus delivery, with lecturers based at organisations where significant training is undertaken, particularly in the disability area.
- Introduction of a 'Living Library' in the Education area that enabled students from the Teacher Assistant course to 'borrow' people as books.
- Aged Care training delivered to students in remote areas. The agency has offered financial support for travel and accommodation costs associated with delivery and assessment.
- Fitness students provided a personal training program for individual staff as part of their assessment for their Cert IV in Fitness.

The Year Ahead (2008)

The Community Services and Health Directorate will continue to respond to the changing market to assist organisations to meet their workforce development needs and to ensure that students learning experience is the best possible.

Key foci for the year will include;

- ✓ Increase the incidence of RPL for higher level qualifications for existing workers and university entrants.
- ✓ Provide a solid framework to enable evaluation of programs and partnerships to occur at all levels across the division, and extend to the organisation.
- ✓ Enter emerging areas and markets, including the development of opportunities in the Yanchep region and the northern corridor. It is anticipated that delivery of programs will occur within their community.
- ✓ Increase indigenous participation within the division through broader consultation and engagement – in particular using market research to consider a qualification in the Aboriginal Health Worker area and Population Health.
- ✓ Introduce a science laboratory on campus to support Health training for enrolled nurses.

- ✓ Introduction of a Divisional Administration Centre that will support a 'one-stop-shop' approach for all clients, and streamline administrative support for the Division of Community Services and Health.
- ✓ Integrate 'Instructional Intelligence' into staff inductions and staff development through the use of college champions.
- ✓ Conduct a needs and model analysis to assess the viability of an Academy of Sport, Health and Education focusing on the indigenous community. This would extend to community education programs in line with the government agenda.
- ✓ Following a successful Outward Mobility tender a group of nursing students will be travelling to Bangladesh to experience the health system in another country.

Directorate: General Studies

Role and Function

In 2007 The General Studies Directorate had three key learning areas. Each learning area is discrete, though considerable cross training and diffusion of experiences and innovation occurs on a regular basis. The learning areas are:

- Adult Migrant Education Service
- Community Learning
- Foundation Studies

The General Studies Directorate provides access, bridging and transition to vocational training and employment to meet the needs of people including:

- Migrants, especially newly arrived migrants, refugees and special humanitarian program migrants from non-English speaking backgrounds who need English to aid their settlement and employment opportunities.
- Youth, including those at risk of not being engaged in education, training or employment.
- Youth in schools wishing to participate in VET in Schools programs and articulate to further vocational training in TAFE.
- Adults, including those with low levels of secondary education who want to enter or re-enter the workforce.
- Adults seeking to improve their skills to enhance their quality of life and wellbeing at work, at home and at play.
- Women, including those who have been isolated due to family duties and need to develop skills to enter or re-enter the workforce.
- Indigenous, especially indigenous youth, needing pathways into employment.

Key Challenges 2007

The General Studies Directorate faced some significant challenges in 2007 in responding to social, political and environmental issues arising from regional demographics, industry skills shortages, government policies, and other stakeholder strategic goals. Key issues included:

- Government priority to reduce welfare dependence of specific groups including humanitarian migrants, single mothers, and youth.
- Regional skills shortages especially in the trades occupations in the building, automotive and manufacturing industries.
- Low retention rates in education and training and high unemployment rates for youth in the region.
- Priority for inclusion and participation of migrant and indigenous populations in local communities in the region.

Training Delivery Achievements 2007

In keeping with the General Studies Directorate aim to provide access, bridging and transition to vocational training and employment the following activities are provided as examples.

Developed a range of innovative programs for:

- ✓ **Migrant and indigenous students**
 - Entree to Work – enabling migrant learners to discover their vocational pathway.
 - Windows to the World – building IT skills in Culturally and Linguistically Diverse students to increase access to VET and employment.
 - Glistening Waters – indigenous students developing an interpretive walk at Lake Joondalup.

- Additional courses e.g. English for Driving, using SmartCard on transport systems, English for mothers, First Aid, etc. were delivered to assist migrants in the AMEP program.
 - Developed audio visual and electronic media presentations of information for the on-arrival induction of newly arrived migrants.
- ✓ **Young students**
- Developed collaborative partnerships for resource sharing to maximize the outcomes of training programs for youth. Partnerships established included the City of Wanneroo (Automotive and GATE), Swan TAFE (Building & Construction), High Schools (Clarkson, Mindarie and Wanneroo) and the West Coast Education District.
 - Coordinated the delivery of Pre-apprenticeship Mortar Trades in the Brighton Shed in collaboration with Swan TAFE and Clarkson CHS. The Shed at Brighton was officially opened by the Minister for Education and Training on 13th March 2007 and has received recognition as a finalist in the State Training Excellence Awards – VET in Schools Category, and as State and Territories Business Award winner for the 2007 Prime Minister’s Awards for Excellence in Community Business Partnerships – Business Category.
 - Developed and delivered pre-apprenticeship, school based traineeships and VET in Schools programs in Automotive in collaboration with local schools (including Clarkson, Wanneroo, Warwick and Mindarie), the City of Wanneroo and industry. These programs have been delivered using a mobile training facility. To satisfy the growing demand for Automotive courses an automotive workshop facility has also been leased in Wangara.
 - Clarkson Skills Passport funded through the ETTP (Education Training Transition Plan) of the West Coast Education District as a pre-emptive strategy to increase retention and engagement of students into further education, training or employment.
 - GATE (Gaining Access to Education) program in HIP (Health in Pregnancy) in collaboration with the Community Services Department to assist teenage expectant mothers to be and provide future pathways to further training and employment.
 - Developed and delivered a pilot program in self-directed learning (heutagogy) that utilised technology appropriate to youth. This included SMS, ipods, DPAs, and the internet.
 - Embedded enterprise education in the Test Drive Enterprise GATE program using project based delivery.
 - Expanded the learning support services provided by “Jump Start @ West Coast” and CAVSS (Certificate in Applied Vocational Studies Skills) to assist students in achieving course outcomes.

The Year Ahead (2008)

2008 will have significant challenges for the General Studies Directorate.

Developing and expanding trade training for the local region with a special focus on youth and transition from school to trade training will be a priority. Courses in Automotive, Building & Construction, and Metals Fabrication will be developed and/or expanded to meet demand for trade training. In addition, West Coast TAFE will be working with the Department of Education and Training to design the Trade Training Centre facility to be built at Clarkson within a 12 month period.

To accommodate the growth in trade training the Foundation Studies Branch will be split into two. The Trades and Transition branch will focus on trades training and the transition of youth from school to TAFE to work. The Access and Community Services branch will focus on access and equity courses for adults wanting to enter or re-enter the workforce and will have a special focus on Community Services Welfare and Youth Work occupations.

The Community Learning Branch will be dissolved and the functions related to non-accredited Adult Community Education courses, Duty of Care for compulsory school aged students, and VET in Schools will all be devolved to the four training divisions in the College. Some coordinating functions will be retained, in the transition period, by the Access and Community Services Branch.

The Adult Migrant Education Service will implement delivery of the new Certificate of Spoken and Written English in 2008. In addition, to accommodate the two year extension of the Adult Migrant English Program contract with the Department of Immigration and Citizenship, it is anticipated that some relocation of delivery outlets will be required.

In addition to these challenges the whole Directorate will continue to focus on embedding employability skills and vocationally specific content into its programs to increase the pathways from training to employment.

West Coast Academy of Hospitality and Tourism

Role and Function

The West Coast Academy of Hospitality and Tourism addresses the workforce development and participation needs of industry, enterprise, individuals and the community. The Academy delivers quality, up-to-date training in conjunction with industry to meet the requirements of industry partners in Hospitality, Tourism and Beauty and Retail Services.

Key Challenges 2007

Considerable progress had been made in 2006 towards making the West Coast Academy of Hospitality and Tourism more responsive to industry demand. During 2007, a concerted focus was maintained on ensuring that training products responded to industry needs and at the same time maintained the quality for which the Academy had become known. The following outlines specific areas that were seen as a priority:

- ✓ Establish an Indigenous Chef training program.
- ✓ Implementation of a three year apprentice training program.
- ✓ Implementation of competition training program in Hospitality and Cookery.
- ✓ Increase in customer service awareness.
- ✓ Stabilisation of Beauty delivery and auspicings arrangement.
- ✓ Implementation of Certificate IV in Tourism.
- ✓ Establishment of industry profile for the Academy.

Training Delivery Achievements 2007

A focus on excellence and enhancing the responsiveness of the West Coast Academy of Hospitality and Tourism led to a very successful year.

- ✓ Indigenous Chef training program commenced with 12 students enrolled.
- ✓ Off the job assessed units commenced in line with three year apprentice training program.
- ✓ Competition training program in place with following results
 - Most outstanding training provider trophy WA Oceanafest 2007
 - Bronze medal WA Oceanafest "Restaurant of Champions" 2007
 - Individual medals 5 Gold, 6 Silver and three Bronze WA Oceanafest 2007
 - Student Barista of the Year winner and runner-up
 - Student Waiter of the Year Gold medal
 - World Skills 2007 Winner Cookery and Food & Beverage
 - 6 Gold, 8 Silver & 2 Bronze Medals Sydney Culinary Challenge 2007
 - Silver Medal, Restaurant of Champions Sydney Culinary Challenge 2007
 - Most Outstanding Apprentice Sydney Culinary Challenge 2007
 - Most Outstanding Culinary Team Sydney Culinary Challenge 2007
 - Silver and Bronze medals WA Apprentice of the Year
 - Silver medals Nestle Golden Chefs Hat. (Australians National Junior Chefs competition)
 - 4 students selected to represent Australia on the National junior team for the 2008 Culinary Olympics
- ✓ New apprenticeship and traineeship administration system implemented to increase customer service.
- ✓ New system of training delivery and management structure in Beauty, improved auspicings arrangement in this area.
- ✓ Cert IV in Tourism implemented.
- ✓ Increase in Academy profile achieved through the following
 - Large involvement of students & staff in WA Oceanafest 2007
 - Large involvement of students and staff in Hospitality Youth Skills Showcase
 - Students and staff competed in all major industry competitions
 - Hosting of the hospitality industry Cocktails for Cambodia fund raising event
 - Two Lecturer selected for the Premiers teacher of the year award
 - Increase in Academy's international training profile achieved

- Hosting of the WA State Culinary team
- Offering of on the job training for the “responsible service of alcohol” due to change in legislation
- Charity functions for the local community

The Year Ahead (2008)

To build upon a successful 2007 the Academy focus will be concentrated on the following areas;

- ✓ VET in schools with a major focus on an increased involvement in the Scholl Apprenticeship Link program in conjunction with Clarkson Community High School.
- ✓ Improving our apprenticeship and traineeship system to increase enrolments.
- ✓ Introducing Pastry and Baking apprenticeship training.
- ✓ Improvement and increase of Beauty training.
- ✓ Increasing Traineeships and employment based training within Hospitality.
- ✓ Increasing Traineeships in Tourism and Retail.
- ✓ Introduction of on the job higher qualifications using RPL.
- ✓ Increasing the Academy’s profile in the international training arena.
- ✓ Achieving SCH targets.
- ✓ Establishment of an Academy focused administration hub to further increase customer service.
- ✓ Staff training and development.
- ✓ Continuation of the Indigenous Chef training program.

Training and Business Services Division

Role and Function

The primary role of the Division is to provide services that support the training areas to focus on their core business of delivering quality training to students and businesses. To achieve this, the Division works closely with internal and external stakeholders to provide key services in:

- ✓ Financial management and administration
- ✓ Facilities management
- ✓ Workforce (HR) management
- ✓ Student services, support and administration
- ✓ Marketing
- ✓ Library and bookshop management
- ✓ Records management
- ✓ Information Technology systems services, support and infrastructure
- ✓ Training and business development

Challenges 2007

- ✓ Supporting the training divisions in their move to position themselves better as business units for the start of 2008.
- ✓ Operating without a full staffing contingent in some branches due to the increasing difficulty in attracting people with specific skills into the public sector.
- ✓ Human Resource management due to a competitive employment market resulting in secondments and vacancies.
- ✓ Promoting West Coast TAFE services and training opportunities in a high employment environment.
- ✓ Managing an ever increasing requirement for staff to undertake compliance training while needing to remain current with their industry skills development.
- ✓ Operating under the shared services model while maintaining controls of HR and Financial management.
- ✓ Maintaining a high level of IT service provision while implementing infrastructure and system improvements at the same time as experiencing staff shortages.
- ✓ Realigning functions within different branches to better focus staff resources as required.

Achievements 2007

The Training and Business Services Division experienced a complex (given the diverse range of services it provides) and highly successful year. A number of initiatives were undertaken to support both internal and external customers and additionally the Division was required to ensure corporate governance was of the highest order.

Following are examples highlighting the diversity of services and activities undertaken:

External Customer focus

- ✓ Collaborated with the Western Australian Police Academy to establish a shared indigenous position to develop strategic actions to better service the indigenous population.
- ✓ Continued growth in the number of international students at the Joondalup campus.
- ✓ Increased support for international students with the introduction of a mentor/mentee program.
- ✓ Established a service and learning support hub in the Library so that students can access disabilities, career and indigenous support from one location and so that the staff can assist across all three areas.
- ✓ Tools, resources and workshop opportunities were developed and implemented to assist students identify career pathways and gain employability and transition skills.
- ✓ Further developed the Traineeship and Apprenticeship Centre to provide centralised support and liaison for staff, apprentices, trainees and employers.
- ✓ Provided digital signage throughout the campus to assist students and visitors better navigate around the campus.

Internal Customer focus

- ✓ Significant additional investment was made to support lecturing staff to deliver programs using up to date equipment with upgrades to all technology hardware.
- ✓ Workplace delivery supported with additional laptops and PDA's for lecturers working off campus.
- ✓ Implementation of the Values Driven workplace initiative across the college with training and workshops held with staff to establish behaviours associated with the core values of ethics, accountability, customer service and continuous improvement followed by a focus on the value of ethics.
- ✓ The staff intranet was redeveloped in SharePoint making it more dynamic and easier for content owners to manage their content.

Governance Matters

- ✓ The Division established a program to move toward a 'One Team Culture' in order to foster improved customer satisfaction, a reduction in duplication of effort, establishment of best practice for each function and improved focus of our resources.
- ✓ Reviewed and updated the Business Continuity Plan along with risk management reviews embedded in the business planning document.
- ✓ Actions recommended by the Records Management audit conducted by the DET were further progressed.
- ✓ Established a tracking system to better evaluate the efficacy of marketing promotions with weekly reports provided to the Executive.

- ✓ SPAM filtering to improve network security and reduce the number of e-mails.
- ✓ Established the Environmental Sustainability Committee and sub groups to drive better management of energy, water, recycling and paper usage and to establish principles of environmental sustainability into each course delivered by the College.
- ✓ Introduced server applications in a virtualised environment.

The Year Ahead (2008)

A key challenge for the Training and Business Services (TABS) division will be to ensure that internal College systems support the changes that the Training Directorates make to increase their responsiveness to industry demand. While embracing change, these shifts will need to be accommodated within budget and the prevailing legislation and policies and as such TABS will need to provide a balance between supporting flexibility and responsible governance.

Specific examples of activities throughout 2008 are as follows:

- Further develop a one-team culture across the division to improve internal customer service and use of staff resources.
- Continue to facilitate the implementation of a Values Driven Organisation.
- Expand the role and responsibilities of the International Student Centre to enhance student support.
- Monitoring and fine tuning the transition of HR and Finance functions to Shared Services.
- Pilot the Oracle and PeopleSoft whole of government finance and HR systems on behalf of TAFEWA.
- Continuing revisions and reviews of policy frameworks to better align college practices to these.
- Continue to improve customer service.
- Streamline student enrolments by providing an on-line option for certain groups of students.
- Further develop the College Intranet to facilitate improved internal communication and document management.
- Work toward establishing a TAFEWA solution to security and performance issues related to moving to wireless technology.
- Finalise the development of a new college website.
- Provide staff with remote access to the same network applications that can be accessed on campus.
- Further develop processes under records management to route college correspondence electronically in order to create work flow efficiencies.
- Implement actions from the energy and water audits to be conducted in 2008 together with other actions developed by the Environmental Sustainability Committee and approved by the Executive.

Compliance Reporting

1. Enabling Legislation

West Coast TAFE – previously the North Metropolitan College – was established under the Vocational Education and Training Act 1996.

2. Legislation Impacting on the College

In the performance of its functions, West Coast TAFE complies with relevant written law, and exercised controls which provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions.

3. Responsible Minister

The Hon. Mark McGowan MLA, Minister for Education and Training.

4. Publications

- West Coast TAFE 2006 Annual Report and Annual Report Summary
- Staff Newsletter
- Stakeholder Newsletter West Coast Way
- West Coast Academy of Hospitality and Tourism Academy News
- Training Directors Australia Report
- Training Provider of the Year Submission

5. Contracts with Senior Officers

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

6. Changes in Written Law

There were no changes in any written law that affected West Coast TAFE during the financial year.

7. Ministerial Directives

One Ministerial directive, issued by Minister Ravlich, concerning Criminal Record Screening was issued during the financial year.

8. Staff Profile

Table: Staffing numbers comparison from 2005 to 2007.

	2005	% Total FTE	2006	% Total FTE	2007	% Total FTE
FTE for year	269.87		282.80*		286.80	
Academic Delivery	146.96	54.45	151.84	53.69	168.12	58.62
Academic Support Services	79.05	29.29	80.86	28.59	76.98	26.84
Corporate Services	35.72	13.23	43.1	15.24	39.7	13.84
*Unattached/Redeployees	8.14	3.01	7.00	2.47	2.00	0.69

Workforce Data taken from West Coast TAFE Electronic Information Management System and Empower HRMIS

* Includes unattached and registered redeployee employees.

NB: Information provided as at December 2007. FTE figures can vary across the year by +/- 10% due to training demand fluctuations.

9. Staff Development

Professional and staff development needs are aligned with College and Directorate Business Plans. Staff relate their staff development need to the College's Strategic Plan and their Directorate Business Plan and give effect to these needs through the performance management and public sector compliance processes. This allows commitments to staff training to be strategic and relevant and ensure that training resource expenditure is monitored. In 2007 1256 employees engaged in 335 professional and career development program at an average cost of \$592 per FTE. In a climate of skill shortages and rapidly moving economy the need for College to maintain its capability and capacity as an effective RTO requires substantial commitment to staff development.

To enable the College to meet its public sector obligations a number of professional development and compliance programs were conducted for staff in 2007 these includes:

- Corruption and Prevention Awareness training.
- Managing Conflicts of Interest.
- Better Buying program.
- Project Management.
- AQTF Audit training.
- Staff Selection skills.
- Governance and Risk Management.
- Equal Opportunity refresher training.
- Copyright Workshop.
- Managing Bullying Behaviour.
- Health and Wellness Day.

The FLAN (Flexible Learning and Networking) program provided a focused staff development opportunity spread across the year to encourage participation in College-wide Professional Development Programs and organizational development activities. This year a particular focus was on building the future through a Values Driven culture. FLAN provided opportunity for all staff to describe and determine the four most important shared values for the College. This was followed with a staff development day that focused on Ethics. The program involved a series of presentations and discussions around three major topics:

- Living with Ethics delivered by Office of the Public Sector Standards Commissioner.
- Ethics in Delivery presented by Dr Hopkins, Women's Studies Co-ordinator, ECU.
- Ethical Decision Making delivered by Dr Millett, Director of the Centre for Applied Ethics and Philosophy at Curtin University of Technology.

In addition, a common professional development time (with two hours each week set aside) enabled academic staff and many administrative staff to attend common Professional Development sessions.

10. Industrial Relations

The College through its Joint Staff Consultative Committee (in accordance with the WA TAFE Lecturers' Certified Agreement 2005 and the Government Officers Salaries, Allowances and Conditions General Agreement 2004) has provided opportunity for the discussion and resolution of matters that impact on workplace issues. A number of matters have been resolved through consultation and negotiation. During the latter part of 2007 the College undertook a significant restructure of the administrative components of the Training Delivery Division to implement a business unit approach to operations. This required

discussion with staff and Union representatives to outline the College's intentions. All unions impacted by this were informed of this realignment.

11. Workers Compensation

West Coast TAFE continues to comply with the requirements of the Occupational Safety and Health Act 1984. The College remains committed to the reduction in workplace injuries and accidents, and a training session on OSH Duty of Care was conducted during 2007. Evacuation procedures were updated after feedback received from evacuation drill practice. In addition, a number of safety and ergonomics inspections were conducted in areas with open discussion and feedback to staff and managers. A safety audit was also carried out in the Hospitality area. Occupational Safety and Health products were supplied to administrative and delivery areas to improve ergonomics following these inspections. Relevant and fun activities involving staff and students were conducted during Safe Work Week in October.

There were 28 reported accidents/incidents recorded during 2007. 16 involved students and the remaining 12 involved staff members. 27 people required assistance from the College first aid officers with 11 referred for treatment by ambulance or medical practitioners.

College First Aid Officers continue to provide first aid assistance as required. The provision of First Aid kits has been expanded to include kits for sections performing studies off campus.

There was a reduction of 6 reports over 2006. One Return to Work program is continuing, with one that commenced in late 2004 being completed in late 2007.

Table: Occupational Safety and Health Performance Indicators 2006 – 2007 Workers compensation Results.

Factor	2004/05	2005/06	2006/07
No of Compensation Claims	6	2	3
No of Estimated Days Lost	170	1	57#
Average No of Estimated days lost	28.3	1	14.25
Rehabilitation Success Rate	NA [^]	0%	0% [^]
Premium	\$159,974	\$152,661	\$144,603

Sources: Workers' Compensation files and Finance Records

48 days attributed to 1 staff member

[^] 1 rehabilitation case from 2003/04 has been successfully completed

12. Pricing Policies on Services

As a statutory authority and publicly funded provider of Vocational Education and Training, West Coast TAFE adheres to policy guidelines contained in Fees and Charges Policy Guidelines for Publicly Funded Registered Training Organisations and Programs published by the Western Australian Department of Education and Training.

Resource Fees are set by the College to cover materials to be consumed or transformed by students in the course of instruction. Fee for Service courses are priced on a commercial basis.

13. Substantive Equality

In accordance with the Government's Policy Framework for Substantive Equality the College has in place structures to monitor the impact of policies and processes that impact indigenous persons, people with disabilities and ethnic minorities.

The College as an objective of substantive equality has committed and deployed significant human resources to give effect to substantive equality. This is undertaken through the roles of our Indigenous Coordinator, Disability Services Officer and Adult Migrant Education Counsellors. These officers are involved in providing training and feedback to management and staff on facilitating community access to the College's training services. They also raise issues to improve access and outcomes for students who form part of the College's equity

groups. These staff also liaise and network with relevant community groups assisting in removing barriers to accessing VET opportunities.

14. Electoral Act 1907 Section 175ZE

Pursuant to the requirements of section 175ZE of the Electoral Act 1907 the following expenditures were incurred by or on behalf of the College as shown in the table below.

Table: Expenditure for Advertising and Media Organisations

Class of Organisation	Total Expenditure in 2007	Amounts paid and to whom
Advertising Agencies	\$116,657	Media decisions \$104,288 JMG Marketing \$7,855 ERYL Morgan Publishers \$2,559 Marketforce Productions \$1,760
Staff Advertising	\$18,281	Marketforce Productions \$16,811 Seek Ltd \$1,470



RUSSEL PERRY
Governing Council Chair
14 March 2008



SUE A. SLAVIN
Managing Director
14 March 2008

15. Public Sector Standards and Ethical Codes

The College is committed to ensuring compliance and best practice requirements of the Public Sector Standard in Human Resource Management, the public sector code of ethics and the College's Code of Conduct.

Human Resources (HR) policies and procedures are regularly renewed and updated to ensure compliance with Public Sector Standards. During the reporting period the College received one request for review against the Public Sector Human Resource Standards. This request was reviewed by an external consultant and resolved.

All staff have access to HR policies and procedures – including policies that relate to recruitment, selection and appointment, transfer, secondment, temporary deployment and grievance resolution – through the College Intranet and via email communication from the HR Branch.

Maintaining awareness of the Public Sector Standards and Code of Conduct is achieved through staff training, newsletters, staff meetings, email communication and the College Intranet. All new staff received an induction program including information concerning the Code of Conduct and Ethics.

As required under Section 31 of the Public Sector Management Act 1994, the College has complied in 2007 with its reporting requirements to the OPSS in relation to Public Sector Standards, Codes of Ethics and its Code of Conduct.

Compliance issues that arose during the reporting period regarding the public sector human resource standards, included:

- One breach claim lodged (Grievance) under Public Sector Human Resource Standards. The claim was referred to Office Public Sector Standards for investigation and the Breach claim was dismissed. The candidate notified by OPSSC.

There were no applications made for breach of Public Sector Code of Ethics. There were two allegations made by staff under the College's Code of Conduct.

First allegation:

- Allegations of bullying made by a group of staff members through their Union as part of a range of industrial issues against a Director. The bullying allegations were investigated by independent external reviewer. The investigation revealed both bullying and mobbing behaviour had occurred. The reviewers recommendations were implemented to prevent behaviour reoccurring.

Second allegation:

- Allegation of breaching College Code of Conduct in relation to workplace conduct and collegiate behaviour. The allegations was investigated by independent external reviewer. The breach was confirmed and an independent mediation process was implemented. A changed process was implemented for handling documents relating staff performance issues.

Actions taken to monitor, improve and ensure compliance included:

- Information about Standards and Codes included on agency intranet and in induction materials.
- A cultural transformation process implemented to move the organization towards becoming a Values Driven College. This included workshops for all staff to determine and define values and behaviour.
- A training day on ethics was conducted for all staff. This included a presentation by the OPSSC on Public Sector Ethics.
- College Code of Conduct reviewed and areas covering Performance Management, Criminal and Working with Children Screening, Public Interest Disclosure, Conflict of Interest and Workplace Behaviour, updated and amended.
- Revised Code distributed to all staff and easily accessible on agency intranet and copies.

Public Disclosures

The Public Interest Disclosure Act 2003 came into effect on 1 July 2003, requiring the College to:

- Facilitate the disclosure of public interest information.

- Provide protection for those making disclosures.
- Provide protection for those who are the subject of a disclosure.

In accordance with the Act, the College appointed a Public Interest Disclosure Officer and has published internal policies and procedures related to its obligations. No public interest disclosures were received during 2007.

Risk Management

The Governing Council is meeting legislative and business requirements by progressively developing and reviewing risk management policies in accordance with Treasury Instruction 825.

Business Continuity Management (BCM) sessions, including a workshop were presented by RiskCover during the year. The Risk Management Manual will be reviewed in line with BCM outcomes.

Risk Management Planning and Review has been integrated into the ongoing business planning process with sections reviewing plans each year with assistance as required by the College's Risk Assessments Coordinator.



SUE A. SLAVIN
Managing Director

16. Disability Services

In 2007 the College Disability Services Unit developed a Disability Access and Inclusion Plan to ensure that people with disabilities are given equal opportunity to participate and contribute to the activities provided within the College. Disability Services is committed to bringing about systematic change that seeks to eliminate any discrimination on the grounds of disability.

The progress made in 2007 towards each of the six outcomes of the plan is as follows:

Outcome one

To ensure that existing services are adapted to meet the needs of people with disabilities.

- A Disability Access Committee was established to ensure that plan was adhered to and set goals are being met.
- The Corporate Communications Unit were issued with the Disability Services Commissions Accessible Events Checklist to ensure that planned events meet required disability standards.
- Contractors were made aware of West Coast TAFE Disability Access and Inclusion Plan and their need to meet its objectives.
- A needs analysis was undertaken to establish vocational needs.

Outcome Two

To improve access to facilities and buildings.

- An access audit was conducted using Disability Service Commissions access checklist and West Coast TAFE meets current standards.
- Disability and Student Support Officer as a member of Resource and Audit Committee made staff aware of access needs when in the process of considering submissions.

Outcome Three

To provide information about programs and services in formats that acknowledge the communication needs of people with disabilities.

- An information access audit was undertaken using Disability Services Commission's checklist. All future materials are being monitored to ensure they meet standards.
- Posters developed and displayed around the College to advertise that materials are available in alternate formats.
- The College website currently under construction Disability Support staff are monitoring accessibility.

Outcome Four

People with disabilities receive the same level and quality of service from staff of a public authority as other people receive from staff of that public authority.

- Disability Awareness workshops were developed and delivered to staff.
- A disability awareness information and testing section was developed which will be included in the College's online induction program.

Outcome Five

People with disabilities have the same opportunities as other people to make complaints to a public authority.

- Grievance mechanisms were assessed to ensure they are accessible to people with disabilities.
- Information about support services were included in the accessibility newsletter. Student diaries include information detailing the available support.

Outcome Six

To provide an environment for people with disabilities to participate in relevant decision-making processes within the college.

- Feedback from students with disabilities was reviewed and necessary changes made.

Student Numbers

West Coast TAFE's progress towards these outcomes has led to an increase in the number of students with disabilities at the College. There were 332 students who acknowledged a disability in 2007. The retention rate of students with disabilities also continued to rise less than 3% of students who acknowledged a disability withdrew from courses.

The following table shows the percentage of students by subject area.

Business, Management & Retail	12%
Community Services and Health	29%
Childcare and Education	19%
Hospitality & Tourism	21%
Information & Technology	19%

The following table shows the percentage of students from each disability group. These figures show a continuing increase in the number of students with neurological disabilities who are enrolling at West Coast TAFE.

Physical - amputation, paraplegia, back/neck injuries	19%
Sensory - blind, vision impaired, deaf	13%
Psychiatric - Bi-polar disorder, schizophrenia, anxiety disorder	10%
Neurological - learning disabilities, ADD/ADHD, etc	29%
Intellectual - Down's Syndrome, IQ less than 70	12%
Medical - epilepsy, arthritis, asthma, chronic fatigue syndrome	17%

The types of services and resources utilised by students with disabilities in 2007 included:

- Auslan Interpreters
- Notetakers
- Tutorial support / Disability Resource Centre
- Liaison with lecturers and outside agencies
- Alternative arrangements for assessment
- Readers
- Pre-enrolment assessment of needs
- Assistance with physical access
- Specialist equipment
- Course materials in alternate formats

Staff from the Disability Service Unit continued their membership on a number of working groups and steering committees for both Departmental and Non-Government groups as representatives of students with disabilities at West Coast TAFE. These groups included the Post Secondary Disability Support Network and the Disability Reference and Implementation Group. Membership of these groups has ensured that the needs of students at West Coast TAFE remain high on the agenda at a strategic level.

17. Recordkeeping Plan

The State Records Act 2000 requires each government agency to have a recordkeeping plan approved by State Records Commission. A single plan was submitted to the Commission in March 2004 on behalf of the Department of Education and Training, the Curriculum Council, the Department of Education Services, the Public Education Endowment Trust and the TAFEWA Colleges.

As part of this Plan, the generic TAFE Thesaurus, Retention and Disposal Schedule and overarching operating procedures manual have been implemented at the College.

The efficiency and effectiveness of the organisations' recordkeeping system is evaluated not less than once every five years	West Coast TAFE upgraded to TRIM Context (incorporates EDRMS) in 2006. The College will finalise the upgrade to the latest version of TRIM in 2008.
The organisation conducts a recordkeeping training program.	Recordkeeping awareness training is provided to College staff, either as a group session or on an individual basis. Professional development training in recordkeeping is provided to Records Management staff through private training providers. An online awareness training program (RATS) has been purchased by DET, and has been modified for the sector. Rollout of this training program commenced in 2007, and will be continued in 2008, for both current and new staff.
The efficiency and effectiveness of the recordkeeping program is reviewed from time to time.	The Department of Education and Training used external auditors to conduct a baseline audit of all TAFE colleges. Issues raised in the audit have been addressed by the College.
The organisation's induction program addresses employee' roles and responsibilities with regards to their compliance with the organisation's recordkeeping plan	West Coast TAFE provides an online induction program. Recordkeeping is addressed as a component of this program. New staff will also be targeted to undertake the RATS program (see above) in 2008 and on an on-going basis.

18. Information Statement

The College has an Information Statement, which details College functions, organisational structure, how to make a Freedom of Information (FOI) application, access to personal information, the types of information held by the College and the types of information available for public access. The Information Statement includes details about fees associated with FOI applications, and a copy of the Statement can be obtained from the Records Management Section at Joondalup Campus. An FOI request may be required where a person is seeking information of a personal or organisational nature.

In 2007, the College received five applications under FOI. All of these applications were from staff members of the College. Advice about the Freedom of Information process can be obtained from the FOI Coordinator on 9233 1165.

19. Sustainability

As a response to the State Sustainability Framework, West Coast TAFE developed a 2005-2007 Sustainability Action Plan detailing the actions to be taken with regard to three key areas, social, economic, and environmental sustainability. West Coast TAFE's Sustainability Action Plan was guided by The Sustainability Code of Practice for Government Agencies and Resource Guide for Implementation (September 2004).

As a tangible demonstration of the College's commitment to be a truly sustainable entity, 2007 saw the establishment of the Environmental Sustainability Committee and sub groups to drive better management of energy, water, recycling, paper use and to establish principles of environmental sustainability into each course delivered by the college.

During the year West Coast TAFE demonstrated its commitment to the principles of sustainability with the College represented on a number of peak regional bodies. The College has representation on the City of Joondalup's Sustainability Advisory Committee and is also represented on the City of Wanneroo's Town Centre Reinvigoration project.

During the year preliminary discussions were held with Edith Cowan University and other industry players with regard to possible roles for the West Coast TAFE to play in working with small businesses to increase sustainability.

20. Equal Employment Opportunity (EEO)

The College continues to address the Government's priority to enhance diversity within the Public Sector. During the reporting period the College met its reporting obligations under equity based legislative and public sector management requirements. Developing an understanding and appreciation of cultural diversity and ethics is achieved through staff induction and professional development training.

The College has a relatively stable workforce and recruitment of new staff to permanent positions has been limited. In comparison with 2006 data, 2007 saw an overall increase in FTE's of just 1.39%. In 2007 there was a staff separation rate of 13.84% due to retirements, leave without pay, parental leave, transfer, secondment and resignation. A recruitment rate of 7.38% for the reporting period was evident. Some 4.5% of the FTE workforce for 2007 was employed on fixed term contracts. These figures include appointments on short term contracts to back fill staff on secondment, leave without pay, extended sick leave or parental leave.

In line with the College's Equity and Diversity Plan, during 2007 employees have been provided with access to awareness training programs and EEO information on appointment through induction programs. A range of policies and documentation including access to training and development guidelines, access and equity policy, grievance management processes, our Code of Conduct and performance management systems have all had equity and diversity principles embedded in their scope. Staff have also engaged in an opportunity to refresh their EEO understanding.

There was one formal equity student - staff complaint registered for the College in 2007. This was resolved internally through mediation.

As part of EEO management the College has complied with the Department of Premier and Cabinet's reporting requirements under Minimum Obligatory Information Requirements. The following workforce statistical information during the reporting period was provided:

- People from Culturally Diverse Background
- Indigenous Australians
- People with Disabilities
- Women in the WA Public Sector
- Workforce Age
- Management Profile

Diversity Group	WA Community Representation	WA Public Sector (2007)	West Coast TAFE 2007
People from Culturally Diverse Backgrounds	11.8%	10.5%	45.67%
Indigenous Australians	3.3%	2.8%	1.74%
People with Disabilities	4.0%	3.6%	4.18%
Youth (17 – 24)	11.5%	7.00%	5.57%

Source: WA State Government Equity and Diversity Plan for the Public Sector Workforce 2006 – 2009 Table page 6.

Workforce Data taken from West Coast TAFE Electronic Information Management System and Empower HRMIS

The Equity and Diversity data is accurate to the extent that it is not compulsory for staff to indicate their disability or ethnicity on being employed by the College. There are staff that have disabilities and/or come from culturally diverse backgrounds but either do not meet the reporting requirements or choose to not report against these indices.

The gender distribution for the College Management team structure (Tiers 1- 4) for 2007 has a distribution of 53% females to 47% males.

Table: Gender Distribution for West Coast TAFE Management Structure

Management Group Gender Distribution

	LEVEL	FEMALE % OF TOTAL EMPLOYEES IN TIER 1 - 4	MALE% OF TOTAL EMPLOYEES IN TIER 1 - 4	% DIFFERENCE BETWEEN MALES – FEMALES FOR EACH TIER	% OF FEMALES IN EACH TIER
Tier 1 Management/SES	Class 2 SES 9	2.56%	2.5%	0%	50%
Tier 2 Management	8	2.56%	7.69%	5.13%	33.3%
Tier 3 Management	7	2.56%	10.26%	7.76%	25%
Tier 4 Management	6	28.21%	43.59%	15.38%	35.29%

(i) Workforce Data taken from West Coast TAFE Electronic Information Management System and Empower HRMIS

(ii) Table includes both Lecturing staff and GOSAC employees. Lecturing staff include Principal Lecturers who have program and personnel responsibilities. Salary levels have been mapped to equivalent public sector levels

21. Corruption Prevention

The College introduced policy and procedures to enhance the implementation of awareness for staff of fraud and corruption in accordance with the Crime and Corruption Commission guidelines. Staff awareness raising sessions were conducted in the latter part of 2007 by the Crime and Corruption Commission for college staff, particularly managers and Directors. It is anticipated that due to a decision to formulate a DET corruption prevention strategy through the Internal Assurance Directorate, a phased uniform implementation plan will be in place during 2008. An anonymous “1800” Advisory line is now in place for advice and reporting of corruption matters.

There have been no reported incidents or investigations of fraud or corruption during the reporting period. The college Code of Conduct has been amended to reflect the changes in corruption and fraud reporting processes.

The Department of Education and Training in November 2007 has established a process for all TAFE Colleges for the notification and investigation of misconduct and corruption allegations.

22. Customer Service Strategy

West Coast TAFE has a strong customer focus and a commitment to excellence in customer service. In 2007 the College succeeded in introducing improvements in both the services and facilities offered to our students. Improvements in services have included:

- Creation of an electronic jobs board.
- Increased customer focus in Student services supported by staff training.
- A more customer focussed approach through the in-house provision of healthy food options at the College.
- A streamlined and faster enrolment process.
- Improved access to College information.
- Improved access to Career Services.
- Improved ‘one-stop-shop’ support for students with disabilities.
- Creation of a full time Aboriginal liaison position to better support indigenous students.

Improvements in facilities have included:

- Improved signage.
- Indigenous mural.
- Improvements to the College Diner introducing a more aesthetically pleasing and user-friendly atmosphere for staff and students.
- Campus beautification including improvements to grounds and facilities.
- Improved access to drinks and food for students on campus after 6pm.
- More outdoor seating and covered areas for students and staff to socialise.

In 2007, the College focused on identifying gaps in meeting our customers' needs and the introduction of services and facilities to meet those needs. During the year the College examined the feasibility of broadening the One Stop Shop and has introduced the delivery of support services to be run out of the learning resource centre.

West Coast TAFE continues to focus on our customer needs and will continue to encourage and promote Get it Right to all our students and customers in the future.

23. Pricing Policies on Services

As a statutory authority and publicly funded provider of Vocational Education and Training, West Coast TAFE adheres to policy guidelines contained in Fees and Charges Policy Guidelines for Publicly Funded Registered Training Organisation's and Programs published by the Western Australian Department of Education and Training.

Resource Fees are set by the College to cover materials to be consumed or transformed by students in the course of instruction. Fee for Service courses are priced on a commercial basis.

24. Capital Projects Incomplete

The College has two demountable buildings, valued at \$519,316, under construction. One is to be used for a science laboratory and the other as an indigenous student support facility.

25. Insurance premium paid to indemnify 'director' against liability.

Total amount paid to Jardine Lloyd Thompson for Directors and Officers Liability in 2007 was \$12,763.

Section Four: Key Performance Indicators

Certification of Performance Indicators for the Year Ending 31 December 2007

We hereby certify that the performance indicators are based on proper records and are relevant and appropriate for assisting users to assess West Coast TAFE's performance and fairly represent the performance of West Coast TAFE for the financial year ended 31 December 2007.



RUSSEL PERRY
Governing Council Chair

20 February 2008



SUE A. SLAVIN
Managing Director

20 February 2008



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

**WEST COAST 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 the West Coast TAFE.

The financial statements comprise the Balance Sheet as at 31 December 2007, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, 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.

West Coast 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 the West Coast 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
13 March 2008

WEST COAST TAFE

Key Performance Indicators

Desired Outcome

The provision of Vocational Educational and Training services to meet community and industry training needs. Through this provision, it will enable the College to **best prepare our students for employment in a changing world**. This contributes to the Government's strategic goal "to enhance the quality of life and wellbeing of all people throughout Western Australia" and to the strategic outcomes "providing a world-class education system" and "lifelong opportunities for all".

West Coast TAFE has developed key performance indicators to report on profile activities (state funded as prescribed in the Delivery and Performance agreement) and non-profile (self-supporting) activities.

I. Effectiveness Indicators

The effectiveness indicators measured in 2007 were:

- Student satisfaction, and
- Achievement of college profile.

Student Satisfaction Survey

The 2007 Student Satisfaction Survey was conducted by Colmar Brunton on behalf of the Department of Education and Training (DET) and TAFEWA. A summary of the results is available in the publication, *2007 Student Satisfaction Survey West Coast TAFE Report, December 2007*. The survey measured student perception of the:

- Quality of training,
- Quality of assessment,
- Student Experiences with training, and
- Student Experiences with quality of resources.

A multiple data collection technique was employed, namely mail, online and Computer Assisted Telephone Interviewing. The process involved a two-stage mail-out, and a promotional campaign was undertaken to raise awareness of the survey, and encourage completion.

The response rates achieved for West Coast TAFE in 2007 are outlined in the table below. The response rate is in line with other similar surveys (NCVER etc) to this target group (e.g students) and as such is considered reliable.

Table: Student Satisfaction Response Rates 2007

	West Coast TAFE
Population (Usable Records)	2,858
Individual students sampled	2,598
Responses achieved	616
% of students responding	24%
Overall margin of error	+or- 2.7%

I.1 Overall Student Satisfaction

This information is available in the publication, *2007 Student Satisfaction Survey West Coast TAFE Report, December 2007*. The key objective of the College is to improve student satisfaction with their course experience. The student satisfaction performance indicator

compares the number of very satisfied respondents with those who are satisfied, which is expressed as a proportion of the total survey respondents.

Table: Student Satisfaction Rate Trends

	2003	2004	2005	2006	2007	State 2007
Satisfied	48%	50%	52%	48%	49%	49%
Very Satisfied	35%	33%	32%	40%	38%	38%
Total	83%	83%	85%	88%	87.1%	86.8%

The College surpassed its target for student satisfaction in 2007 of 85%. The satisfaction rate for West Coast TAFE was marginally superior (0.3%) to the State result.

1.2 Graduate Employment Status

Given the college's vision "Our students are the best prepared for employment in a changing world" it is appropriate to use measures of employment status as an indicator of success.

Table: Graduate Employment Status Response Rates 2007

	West Coast TAFE
Population (Usable Records)	2,920
Individual students sampled	2,920
Responses achieved	448
% of students responding	15.34%
Overall margin of error	+or- 3.2%

No targets for this indicator have been set as graduate destination is beyond the influence and control of the College.

Table: Graduate Employment Status Trends

	2003	2004	2005	2006	2007	WA 2007
Employed	74%	NA	79%	NA	83%	84%
Unemployed	12%	NA	8%	NA	7%	6%
Not in Labour Force	14%	NA	12%	NA	10%	10%

Note: Statistically valid College level data was not available for 2004 & 2006. The survey is conducted biennially. Figures have been rounded up

As can be seen from examining the Graduate Employment Status Trends table, the College's performance when compared to 2005 data has improved – reflecting the growth in the state economy and the relevance of training provided by West Coast TAFE to the labour market.

1.3 Graduate Satisfaction

Graduate Satisfaction Trends for West Coast TAFE, WA and Australia

Table: Satisfied with the overall quality of training

	2003	2004	2005	2006	2007
West Coast TAFE	74%	NA	83%	NA	87%
Western Australia	78%	NA	84%	NA	87%
Australia	79%	NA	85%	NA	89%

Note: Statistically valid College level data was not available for 2004 & 2006. . The survey is conducted biennially. Figures have been rounded up

As can be seen from examining the table above, the College's performance, when compared to 2005 data, has improved – reflecting the College's increased focus on improving our students learning experiences.

Table: Fully or partly achieving their main reason for training

	2003	2004	2005	2006	2007
West Coast TAFE	74%	NA	83%	Na	85.9%
Western Australia	78%	NA	84%	NA	87.6%
Australia	79%	NA	85%	NA	86.7%

Note: Statistically valid College level data was not available for 2004 & 2006. . The survey is conducted biennially. Figures have been rounded up

1.4 Annual College Profile Target Achievement

The College was funded under the Delivery and Performance Agreement (DPA) to deliver 1,551,464 Student Curriculum Hours (SCH) distributed amongst the State-defined Industry Groups. This purchased delivery by the State from West Coast TAFE took into consideration the needs of the state as defined in the State Training Profile and the needs of the key stakeholders of the College. The diversity of delivery indicates the extent to which the College is required to meet the strategic training needs of the local community, and the training plans of industry and individuals.

Measure A: Percentage of Achieved Delivery Against Profile Delivery

This performance indicator shows the percentage of SCH achieved for profile funded VET delivery activities as contracted with WA Department of Education and Training through the Delivery and Performance Agreement (DPA).

The College faced a number of significant challenges in 2007. The readily available nature of employment opportunities, stemming from a booming State economy, resulted in a decreased demand for training places. This in turn had a downstream effect on higher education institutes leading to an erosion of the training market as Universities entered the training arena competing for students at the Certificate IV and higher levels.

Table: Profiled Student Curriculum Hours by Purchasing Matrix Classification

WADET Industry Group Description	2006 DPA	2006 Actual	2007 DPA	2007 Actual
01A Recreation Sports & Entertainment	79,339	95,828	78,985	93,440
01B Visual and Performing Arts	8,376	2,609	6,980	4,414
01C Design				
02A Automotive	4,590	2,380	32,892	22,236
03A Building and Construction				
03B Surveying and Building				
04A Community Service Workers	162,727	166,170	110,411	110,964
04B Education and Childcare	178,196	163,052	151,721	168,735
04C Health	165,691	172,372	192,329	163,898
04D Library Workers				
05A Finance Insurance Property Service Workers	26,595	18,522	11,850	14,405
06A Food Trades and Processing		2,165		4,416
07A Clothing Footwear and Soft Furnishings				
07B Furniture Manufacture				
08A Communications				
08B Printing and Publishing				
09A Engineering and Drafting				
09B Metal and Mining				
10A Animal Care				
10B Forestry, Farming and Landcare	19,097	16,009	19,415	27,881
10C Fishing				
10D Horticulture				
11A Process Manufacturing				
12A Personal Services	23,619	27,971	23,619	35,728
12B Retail	52,502	43,631	45,744	43,050
13A Cooking	92,066	70,607	105,110	81,098
13B Hospitality	95,504	95,439	63,002	64,208
13C Tourism	86,822	90,000	94,677	72,549
13D Travel Agents	12,025	14,024		16,739
14A Transport Trades				
15A Electrical and Electronic Engineering				
15B Electrical Trades				
16A Accounting and Other Business Services	80,473	76,060	61,897	71,155
16B Management	81,869	62,892	67,266	62,413
16C Office and Clerical	115,868	117,870	101,765	108,236
17A Computing	208,281	203,940	174,944	173,714
18A Science and Technical Workers	25,680	26,177	70,830	77,015
19A ACE				
19B Adult Literacy/ESL	75,543	77,003	72,447	64,806
19C Languages				
19D Miscellaneous				
19E Targeted Access and Participation Courses	74,640	75,851	65,580	72,930
Total Profile SCH	1,669,503	1,620,872	1,551,464	1,554,030
Percentage of Profile Achieved		97.1%		100.2%

In 2007, in line with Department of Education and Training policy on tracking SCH, the College moved from participation to outcomes based funding.

The distribution of SCH is an effectiveness measure that indicates the extent to which the College is meeting its contractual obligations, as well as the training needs of the local community, individuals and industry. The College's SCH delivery is translated through a range of courses that directly align with purchasing matrix cells that represent occupational classifications.

The WA Department of Education and Training (WADET) Industry Group is a classification of courses based on the occupation or outcome the course is intended to serve.

Table: Trend data for SCH Achievement

DPA	2004	2005	2006	2007
% SCH Achieved	107.7%	101.3%	97.1%	100.2%

Attainment of % SCH achieved has correlated to supply and demand issues within the labour market. These issues have also reflected increased competition from the higher education sector as it attempts to maintain student numbers in the face of strong demand by industry for labour.

2. EFFICIENCY INDICATORS

The efficiency indicator is a measure that shows the average cost of training delivery per student curriculum hour (SCH).

2.1 Overall Cost per SCH

The overall cost per SCH shows the aggregate unit cost of delivery output per SCH, based on the delivery costs (Total Cost of Services) as detailed in the 2007 Financial Statements.

The cost per SCH for aggregate College delivery for 2007 was \$12.43. While this figure is higher than the previous years, the cost increase is below CPI and reflects the College's drive for efficiencies.

Table: Overall Cost per SCH

	2003	2004	2005	2006	2007
Total cost of services	\$35,439,436	\$34,451,580	\$31,771,430	\$32,657,980	\$34,442,622
Total SCH Delivered	2,944,739	2,845,370	2,651,866	2,672,910	2,769,931
Total Cost per SCH delivered	\$12.03	\$12.11	\$11.98	\$12.22	\$12.43

Section Five: Financial Statements

Certification of Financial Statement

For the Year Ending 31 December 2007

The accompanying financial statements of West Coast 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 financial year ending 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 the particulars included in the financial statements misleading or inaccurate.



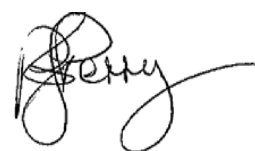
MARK O'BRIEN
Chief Finance Officer

20 February 2008



SUE A. SLAVIN
Managing Director

20 February 2008



RUSSEL PERRY
Governing Council Chair

20 February 2008



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

**WEST COAST 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 the West Coast TAFE.

The financial statements comprise the Balance Sheet as at 31 December 2007, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, 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.

West Coast 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 the West Coast 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
13 March 2008

**WEST COAST TAFE
INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	22,273,348	20,323,512
Supplies and services	8	7,555,177	6,368,688
Depreciation and amortisation expense	9	1,125,618	1,492,898
Grants and subsidies	10	26,020	14,650
Capital user charge	11	1,205,068	2,581,617
Cost of goods sold	16	394,229	375,362
Loss on disposal of non-current assets	20	29	11,929
Other expenses	12	1,863,133	1,489,324
Total cost of services		34,442,622	32,657,980
Income			
Revenue			
Fee for service	13	10,273,878	9,304,545
Student fees and charges	14	2,181,236	1,941,111
Ancillary trading	15	617,581	436,137
Sales	16	643,681	553,894
Commonwealth grants and contributions	17	60,992	51,564
Interest revenue	18	574,935	407,830
Other revenue	19	238,532	495,917
Total revenue		14,590,835	13,190,998
Total income other than income from State Government		14,590,835	13,190,998
NET COST OF SERVICES		(19,851,787)	(19,466,982)
INCOME FROM STATE GOVERNMENT			
State funds	21	18,298,650	19,790,411
Liabilities assumed by the Treasurer	22	27,094	73,169
Resources received free of charge	23	1,067,516	1,251,355
Total income from State Government		19,393,260	21,114,935
SURPLUS/(DEFICIT) FOR PERIOD		(458,527)	1,647,953

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

WEST COAST TAFE
BALANCE SHEET AS AT 31 DECEMBER 2007

	Notes	2007	2006 \$
ASSETS			
Current Assets			
Cash and cash equivalents		3,197,383	6,017,778
Restricted cash and cash equivalents	24	1,288,323	1,606,179
Inventories	25	85,856	78,912
Receivables	26	1,257,400	1,225,793
Other current assets	27	3,467,882	1,608,741
Total Current Assets		9,296,844	10,537,403
Non-Current Assets			
Restricted cash and cash equivalents	24	202,144	126,547
Property, plant and equipment	28	61,813,054	58,173,642
Intangible assets	30	55,255	89,998
Total Non-Current Assets		62,070,453	58,390,187
TOTAL ASSETS		71,367,297	68,927,590
LIABILITIES			
Current Liabilities			
Payables	32	40,144	1,278,656
Provisions	33	2,585,500	2,450,124
Other current liabilities	34	613,795	868,278
Total Current Liabilities		3,239,439	4,597,058
Non-Current Liabilities			
Provisions	33	1,213,764	1,332,814
Total Non-Current Liabilities		1,213,764	1,332,814
Total Liabilities		4,453,203	5,929,872
NET ASSETS		66,914,094	62,997,719
Equity			
Contributed equity	35	9,327,755	9,327,755
Reserves	36	33,747,654	28,148,586
Accumulated surplus	37	23,838,685	25,521,378
TOTAL EQUITY		66,914,094	62,997,719

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

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

	Notes	2007	2006 \$
Balance of equity at start of period		62,997,719	35,958,861
CONTRIBUTED EQUITY	35		
Balance at start of period		9,327,755	9,327,755
Capital contributions		0	0
Balance at end of period		<u>9,327,755</u>	<u>9,327,755</u>
RESERVES	36		
Asset Revaluation Reserve			
Balance at start of period		28,148,586	2,867,717
Restated balance at start of period		0	0
Gains/(losses) from asset revaluation		5,599,068	25,280,869
Balance at end of period		<u>33,747,654</u>	<u>28,148,586</u>
ACCUMULATED SURPLUS (RETAINED EARNINGS)	37		
Balance at start of period		25,521,378	23,763,391
Changes in accounting policy or correction of prior period errors (b)		(1,224,166)	110,034
Restated balance at start of period		24,297,212	23,873,425
Surplus/(deficit) for the period		(458,527)	1,647,953
Balance at end of period		<u>23,838,685</u>	<u>25,521,378</u>
Balance of equity at the end of period		<u>66,914,094</u>	<u>62,997,719</u>
Total income and expenses for the period (a)		5,140,514	26,928,822

(a) The aggregate net amount attributable to each category of equity is: deficit \$458,527 and gains from asset revaluation of \$5,599,068 (2006: surplus \$1,647,953, gains from asset revaluation \$25,280,869).

(b) Change of accounting policy in 2007 is reduction due to asset capitalisation threshold change from \$1,000 to \$5,000 (2006 is recognition of College Library collection).

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

WEST COAST TAFE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007

	Notes	2007 \$	2006 \$
CASH FLOWS FROM STATE GOVERNMENT			
Recurrent state funding - Department of Education and Training		17,324,747	17,446,471
Capital state funding - Department of Education and Training		100,000	95,000
Net cash provided by State Government		17,424,747	17,541,471
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(20,322,398)	(18,585,954)
Supplies and services		(6,597,819)	(5,116,652)
Grants and subsidies		(26,020)	(14,650)
Capital User Charge		(2,495,210)	(1,936,546)
GST payments on purchases		(722,655)	(579,235)
GST payments to taxation authority		(309,096)	(419,697)
Other payments		(1,841,360)	(1,454,668)
Receipts			
Fee for service		10,200,364	9,295,619
Student fees and charges		2,156,888	1,985,585
Ancillary trading		617,581	437,581
Interest received		581,011	354,061
Commonwealth grants and contributions		60,992	51,564
GST receipts from on sales		1,065,089	957,011
GST receipts from taxation authority		23,778	21,132
Other receipts		481,264	623,022
Net cash used in operating activities	38	(17,127,588)	(14,381,827)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from the sale of non-current physical assets		0	5,192
Purchase of non-current physical assets		(359,813)	(870,813)
Net cash used in investing activities		(359,813)	(865,621)
Net increase/ (decrease) in cash and cash equivalents		(62,654)	2,294,023
Cash and cash equivalents at the beginning of period		7,750,504	5,456,481
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	38	7,687,850	7,750,504

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

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

1. Enabling Legislation

The College is a statutory authority established under the Vocational Education and Training (VET) Act 1996. Section 54 (2) of the Act provides for the financial year of a college to begin on 1 January and end on 31 December of each year.

The College is predominantly funded by a delivery and performance agreement with the state government through the Department of Education and Training.

2. 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.

3. 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.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

Note 3 Continued

(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 Australian Accounting Standards Board as applied by the Treasurer's Instructions (TIs). Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's Instructions 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 Australian Accounting Standards Board.

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 TI's 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, modified by the revaluation of land, buildings and infrastructure which have been 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 there are no related or affiliated entities (see also note 46 'Related and Affiliated 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) have been designated as contributions by owners by

Treasurer's Instruction 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfers of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

(e) Income

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Delivery Performance Agreement with Department of Education and Training

The College receives funding from the Department of Education and Training under a Delivery Performance Agreement in respect of the delivery of vocational and training services. This funding has been disclosed as State Funds under 'Income from State Government' in the Income Statement for 31 December 2007. This revenue is recognised in the period in which the College meets the terms of the Agreement.

Fees and Charges for services

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 subsidies, as well as revenue received from the Department of Education and Training as a result of training successfully tendered for under competitive tendering arrangements.

Sale of Goods, Rendering of Services

Revenue from the sale of goods and disposal of other assets, and the rendering of services is recognised when the College has passed control of the goods or other assets, or delivery of the service to the customer.

Interest

Revenue is recognised as the interest accrues.

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 when cash is received.

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.

(f) 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.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

Note 3 Continued

(g) Property, Plant and Equipment

(i) Capitalisation/Expensing of assets

Items of property, plant and equipment costing over \$5,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Where applicable in accordance with TI 1101, the capitalisation threshold has been applied to the aggregate value of a group or network of assets where the cost of individual item may be below the threshold but collectively the cost of the items in the group or network exceeds the threshold. An example of this is the College Library Collection where individual items are below the capitalisation threshold but the collection has a long useful life and a material value.

Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

(ii) 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 consideration, the cost is their fair value at the date of acquisition.

(iii) 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. Where market 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.

When buildings are re-valued the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the re-valued amount.

Independent valuations of land and buildings are provided independently by the WA Land Information Authority (Landgate) with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date. Refer to note 28 'Property, plant and equipment' for further information on revaluations of land and buildings for 31 December 2007.

(h) Intangible Assets

Acquisitions of intangible assets and internally generated intangible assets costing over \$5,000 are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

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

The carrying amount of intangible assets is reviewed annually for impairment when the asset is not yet in use, or more frequently when an indicator of impairment arises during the reporting year indicating that the carrying value may not be recoverable.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the College have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software (l)	2 to 5 years
--------------	--------------

(l) Software that is not integral to the operation of any related hardware.

Computer Software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed directly to the Income Statement in the year of acquisition.

Research and Development Costs

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future recoverability can reasonably be regarded as assured and the total project costs are likely to exceed the capitalisation threshold. Other development costs are expensed as incurred.

Web site costs

Web site costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a web site, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a web site, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.

(i) Impairment of Assets

Property, plant and equipment and intangible assets are tested at the annual stock take for any indication of impairment by the reporting 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 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 risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of

consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

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. Surplus assets at cost are tested for indications of impairments at each reporting date.

See note 32 'Impairment of assets' for the outcome of impairment reviews and testing. See note 3(p) 'Receivables' and note 26 '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

Finance lease rights and obligations are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed as plant, equipment and vehicles under lease, and are depreciated over the period during which the College is expected to benefit from their use. Minimum lease payments are allocated between finance charge and reduction of the outstanding lease liability, according to the interest rate implicit in the lease.

The College has no finance leases.

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

(l) Financial Instruments

In addition to cash and bank overdraft, the College has two categories of financial instrument:

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

Financial Liabilities

- Payables
- Bank overdraft
- WATC/Bank borrowings
- Other borrowings
- Finance lease liabilities
- Amounts due to the Treasurer

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. 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 equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts.

(n) Accrued Salaries

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 few days of the financial year end. The College considers the carrying amount to be equivalent net fair value.

(o) Inventories

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

(p) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The allowance 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 3(l) 'Financial Instruments' and note 26 'Receivables'.

(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 3(l) 'Financial Instruments' and note 32 '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 3(l) 'Financial Instruments'.

(s) Provisions

Provisions are liabilities of uncertain timing and 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 economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance sheet reporting date. See note 33 'Provisions'.

(i) Provisions - Employee benefits

Annual Leave and Long Service Leave

An actuarial assessment of long service leave undertaken by Price Waterhouse Coopers in 2005 determined that the liability measured using the short hand method was not materially different from the liability measured using the present value of expected future payments and that this estimation is in accordance with the requirements of AASB 119 (see also note 4(vi)). Leave liabilities are in respect of services provided by employees up to the reporting date.

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 12 months after the reporting date. Under this method the current liability for annual leave is the current accrued entitlements expected to be settled within 12 months after the end of the reporting date measured at the undiscounted amounts expected to be paid when the liabilities are settled. The current liability for long service leave are the accrued entitlements for all employees and pro-rata long service leave entitlements for employees with 18 or more years of service, as at reporting date at current remuneration rates (excluding on-costs).

Conditional Long Service Leave

Long service leave does not become unconditional until an employee has completed seven years of service. A liability for conditional long service leave is recognised after an employee has completed three years of service. Long service leave expected to be settled more than 12 months after the end of the reporting date is measured as the pro-rata long service leave as at reporting date for all employees with 3 or more but less than 18 years of service at current remuneration rates (excluding on-costs).

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

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

The College has no liabilities under the Pension or the GSS Schemes. 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 who are not members of either the Pension or the GSS Schemes become non contributory members of the West State Superannuation (WSS) Scheme, an accumulation scheme. The College makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. The WSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the WSS Scheme.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share. See also note 3(t) 'Superannuation expense'.

(ii) Provisions -Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'. (See note 12 'Other expenses' and note 33 'Provisions'.)

(t) Superannuation Expense

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

- (a) 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 Gold State Superannuation Scheme (GSS); and
- (b) Defined contribution plans - Employer contributions paid to the GSS and the West State Superannuation Scheme (WSS).

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 transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer [refer note 3(s)], 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 'Liabilities assumed by the Treasurer').

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

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 the GESB extinguishes the College's obligations to the related superannuation liability.

(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) Comparative Figures

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

4. Judgements made by management in applying accounting policies

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

Change in Asset Capitalisation Policy 2007

The College changed its asset capitalisation threshold policy from \$1,000 to \$5,000 on and from 1 January 2007. The net adjustment to accumulated surplus and equity as a result of the write-off of assets with an initial cost less than the new threshold was \$1,224,166 for 2007. There is no effect on the 2006 financial results from this policy change as retrospective application of this policy is impracticable.

Short-Hand Method of Calculating Long Service Leave Liability

The College received advice in 2005 from Price Waterhouse Coopers that the 'short-hand' method for estimating the long service leave liabilities would be appropriate for 31 December 2007. Price Waterhouse Coopers advise that this approach must be reviewed no later than 31 December 2008.

Valuation of Land and Buildings

Fair value has been determined on a current use valuation for land and depreciated replacement cost valuation for buildings. The College has adopted these valuations rather than market values on the assumption that the land and buildings will continue to be used as a TAFEWA college.

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:

Short-Hand Method of Calculating Long Service Leave Liability

The relevant accounting standard allows the College to estimate the present value of the future cash outflows associated with long service leave liabilities by using a shorthand method if it is not materially from the more detailed present value calculations. The College received advice in 2005 from Price Waterhouse Coopers that the 'short-hand' method for estimating the long service leave liabilities was appropriate. Price Waterhouse Coopers advise that this approach must be reviewed no later than 31 December 2008.

6. Disclosure of changes in Accounting Policy and Estimates

Initial application of an Australian Accounting Standard

The Authority 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 Financial Reporting in Hyperinflationary Economies'
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

Change in Asset Capitalisation Policy 2007

The College changed its asset capitalisation threshold policy from \$1,000 to \$5,000 on and from 1 January 2007. The net adjustment to accumulated surplus and equity as a result of the write-off of assets with an initial cost less than the new threshold was \$1,224,166 for 2007. There is no effect on the 2006 financial results from this policy change as retrospective application of this policy is impracticable.

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.

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 101'
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 Interaction'
AASB Interpretation 129	'Service Concession Arrangements: Disclosures [revised]'
AASB Interpretation 1003	"Australian Petroleum Resource Rent Tax'

Changes in accounting estimates

No Changes have occurred in accounting policies or estimates.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
7. Employee benefits expense		
Wages and salaries (a)	18,803,561	16,707,855
Superannuation - defined contribution plans (b)	1,319,132	1,194,094
Superannuation - defined benefit plans (c) (d)	584,852	628,015
Long service leave (e)	349,490	550,807
Annual leave (e)	985,650	1,029,433
Other	230,663	213,308
Total	22,273,348	20,323,512

(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) Defined benefit plans include the Pension and the Gold State Scheme (pre-transfer benefit).

(d) An equivalent notional income is also recognised (see note 22 'Income from State Government').

(e) Includes a superannuation contribution component.

8. Supplies and services

Consumables and minor equipment	1,381,319	1,078,092
Communication expenses	312,488	324,744
Utilities expenses	439,922	449,973
Consultancies and contracted services	2,733,062	2,387,445
Minor works	912,258	495,804
Repairs and maintenance	23,677	29,023
Operating lease and hire charges	802,436	699,486
Travel and passenger transport	206,769	159,820
Advertising and public relations	370,319	338,397
Supplies and services - other	372,927	405,904
Total	7,555,177	6,368,688

9. Depreciation and amortisation expense

Depreciation

Buildings	797,282	765,561
Leasehold improvements - buildings	234	7,460
Motor Vehicles	12,358	226
Plant, furniture and general equipment	83,628	172,939
Computers and communication network	176,130	496,665
Sub-Total depreciation	1,069,632	1,442,851

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$

9. Depreciation and amortisation expense (cont.)

Amortisation

Software	55,986	50,047
Sub-Total amortisation	55,986	50,047

Total	1,125,618	1,492,898
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10. Grants and subsidies

Payments to non-TAFE providers for VET service delivery	8,171	0
Student Scholarships	17,849	14,650
Total	26,020	14,650

11. Capital user charge

Capital user charge expense	1,205,068	2,581,617
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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.

12. Other expenses

Building Maintenance	208,212	270,475
Doubtful Debts Expense	4,204	0
Employment on-costs (a)	1,606,830	1,175,206
Donations	3,527	4,833
Student Prizes & Awards	26,037	4,596
Losses and write-offs	12,700	33,677
Other	1,623	537
Total	1,863,133	1,489,324

(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

13. Fee for service

Fee for service -general	677,069	699,324
Fee for service - government	7,660,434	6,935,891
Adult Community Education fees	479,735	613,541
International Division fees	1,456,640	1,055,789
Total	10,273,878	9,304,545

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
I4. Student fees and charges		
Tuition fees	1,364,524	1,247,314
Enrolment fees	133,145	121,655
Resource fees	601,124	486,817
Other college fees	82,443	85,325
Total	2,181,236	1,941,111
I5. Ancillary trading		
Live works (not a trading activity)	573,659	434,624
Contracting and consulting	38,620	0
Other ancillary revenue	5,302	1,513
Total	617,581	436,137
I6. Trading Profit/(Loss)		
Bookshop		
Sales	361,368	409,716
<i>Cost of sales</i>		
Opening inventory	(74,887)	(99,292)
Purchases	(243,908)	(260,039)
	(318,795)	(359,331)
Closing inventory (See also note 26)	79,643	74,887
<i>Cost of goods sold</i>	(239,152)	(284,444)
Trading Profit (Loss) - Bookshop	122,216	125,272
Diner		
Sales	282,313	144,178
<i>Cost of sales</i>		
Opening inventory	(4,025)	0
Purchases	(157,265)	(94,943)
	(161,290)	(94,943)
Closing inventory (See also note 26)	6,213	4,025
<i>Cost of goods sold</i>	(155,077)	(90,918)
Trading Profit (Loss) - Diner	127,236	53,260
Total	249,452	178,532

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
17. Commonwealth grants and contributions		
Commonwealth specific purpose grants and contributions	60,992	51,564
18. Interest Revenue		
Interest Revenue	574,935	407,830
Interest Revenue is earned on the College's operating bank account, term deposits and Investment at Treasury account.		
19. Other revenue		
Rental and facilities fees	55,429	64,611
Sponsorship and donations revenue	27,364	22,386
Reduction in provision for doubtful debts	0	51,427
General revenue	155,739	357,493
Total	238,532	495,917
20. Net gain/(loss) on disposal of non-current assets		
<u>Costs of disposal of Non-Current Assets</u>		
Plant, furniture and general equipment	(6)	(10,834)
Computers and communication network	(23)	(6,287)
	(29)	(17,121)
<u>Proceeds from Disposal of Non-Current Assets</u>		
Plant, furniture and general equipment	0	5,192
	0	5,192
	(29)	(11,929)
See also notes 28 & 29 'property, plant and equipment'		
21. Income from State government		
State funds (received from Department of Education and Training)		
Delivery and Performance Agreement (DPA)	14,803,110	15,028,208
Superannuation	1,873,028	1,748,940
Other recurrent funds	417,444	424,144
Capital User Charge funding	1,205,068	2,581,617
Capital works transferred	0	7,502
Total	18,298,650	19,790,411

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$

22. Liabilities assumed by the Treasurer

The following liabilities have been assumed by the Treasurer during the financial year.

Superannuation	27,094	73,169
Total Liabilities assumed by the Treasurer	27,094	73,169

(a) The assumption of the superannuation liability by the Treasurer is a nominal income to match the notional superannuation expense reported in respect of current employees who are members of the Pension Scheme and current employees who have a transfer benefit entitlement under the Gold State Superannuation Scheme [Refer to note 3(t) Superannuation Expense].

23. Resources received free of charge

Resources received free of charge determined on the basis of the following estimates provided by agencies

Department of Education and Training		
Corporate systems support	675,430	625,475
Marketing and publications	147,750	190,750
Human resources, industrial relations support	3,365	618
Other	239,908	434,383
Sub-Total	1,066,453	1,251,226
Other government	1,063	129
Total	1,067,516	1,251,355

Where assets or services have been received free of charge or for nominal consideration, 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.

24. Restricted cash and cash equivalents

Restricted cash and cash equivalents represent cash resources the uses of which are restricted, wholly or partially, by regulations or other externally imposed requirements.

Current

West Coast College Scholarship Trust Fund (a)	15,358	15,381
AMEP legacy funds (b)	1,272,965	1,590,798

Non-Current

27 th Pay allocation for 2015 (c)	202,144	126,547
Total	1,490,467	1,732,726

(a) The West Coast College Scholarship Trust Fund was privately donated and must be used for student scholarships.

(b) The AMEP legacy funds are the monies provided to West Coast TAFE in 1997 from the Department of Immigration and Multicultural Affairs and the Department of Training in recognition of employee entitlements transferred. These funds are drawn down as entitlements are extinguished.

(c) The 27th Pay allocation is a yearly provision to cover the unfunded additional pay which occurs every 11 years, the next being in 2015.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
25. Inventories		
Inventories held for resale:		
Bookshop (at cost)	79,643	74,887
Cafeteria (at cost)	6,213	4,025
	<hr/>	<hr/>
Less: Provision for obsolete stock	0	0
	<hr/>	<hr/>
Total	85,856	78,912

(a) See also note 16 Trading Profit/(Loss)

(b) No provision has been made for obsolete stock due to none being recognised in either stock for 2007

26. Receivables

Current		
Receivables – trade	997,029	973,621
Receivables - students	62,878	12,546
Provision for impairment of receivables	(39,764)	(39,264)
GST receivable	55,797	66,517
Sub-Total	<hr/> 1,075,940	<hr/> 1,013,420
Prepayments	181,460	212,373
	<hr/>	<hr/>
Total	<hr/> 1,257,400	<hr/> 1,225,793

Reconciliation of changes in the allowance for impairment of receivables:

Balance at start of year	(39,264)	(102,532)
Doubtful debts expense recognised in the Income Statement	(4,204)	51,427
Amount written off during the year	4,370	14,508
Amount recovered during the year	(666)	(2,667)
Balance at end of year	<hr/> (39,764)	<hr/> (39,264)

Ageing of receivables past due but not impaired based on the information provided to senior management, as at the balance sheet date:

Not more than 3 months	111,760	144,307
More than 3 months but less than 6 months	27,602	34,024
More than 6 months but less than 1 year	7,592	12,254
More than 1 year	2,004	1,423
	<hr/> 148,958	<hr/> 192,008

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
Note 26 continued		
<u>Receivables individually determined as impaired as at the balance sheet date:</u>		
Carrying amount, before deducting any impairment loss	39,764	39,264
Impairment loss	0	0
	39,764	39,264

See also note 3(p) Receivables and note 43 Financial Instruments.

27. Other assets

Current

Accrued income (a)	467,882	1,608,742
Cash Investments (b)	3,000,000	0
Total	3,467,882	1,608,742

(a) Accrued income includes \$228,637 for Workplace English, Language and Literacy programs, \$124,707 International Student revenue to be received from Education and Training International and \$66,097 in accrued interest revenue on College's investment accounts.

(b) Cash Investment is a short term deposit with a 4 month maturity with the Commonwealth Bank of Australia.

28. Property, plant and equipment

Land

At fair value (a)	31,000,000	28,133,000
Sub-Total	31,000,000	28,133,000

Buildings

At cost	0	106,356
Accumulated depreciation	0	(8,190)
Sub-Total	0	98,166

At fair value (a)	30,047,200	27,843,286
Accumulated depreciation	(72,086)	0
Sub-Total	29,975,114	27,843,286

Buildings under construction

Construction costs	23,316	58,083
Sub-Total	23,316	58,083

Leasehold improvements

At cost	487,493	487,492
Accumulated depreciation	(486,595)	(486,360)
Sub-Total	898	1,132

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
Note 28 Property Plant and Equipment continued		
Plant, furniture and general equipment		
At cost	594,387	1,428,711
Accumulated depreciation	(222,159)	(497,387)
Sub-Total	372,228	931,324
Computer equipment, communication network		
At cost	840,623	2,449,974
Accumulated depreciation	(683,833)	(1,497,644)
Sub-Total	156,790	952,330
Motor vehicles, caravans and trailers		
At cost	89,300	6,627
Accumulated depreciation	(12,584)	(226)
Sub-Total	76,716	6,401
College Library Collection		
At cost (b)	207,992	149,920
Sub-Total	207,992	149,920
Total	61,813,054	58,173,642

(a) The valuation of land and buildings for 2007 was based on an independent valuation performed by Landgate in December 2007 for reporting on and from 31 December 2007.

Fair value has been determined on a current use valuation for land and depreciated replacement cost valuation for buildings. The previous valuation of land and buildings was performed by the Landgate (formerly Valuation Services) in October 2006.

(b) See note 6 for information regarding the College Library Collection.

Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the reporting period are set out in Note 29 below.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

29. Reconciliation of Property, plant and equipment

2007	Land	Buildings	Work in Progress	Leasehold Improvements	Plant, furniture and general equipment	Computer equip, comm. Network	Motor Vehicles	Library Collection	Total
Carrying amount at start of year	28,133,000	27,941,452	58,083	1,132	931,324	952,330	6,401	149,920	58,173,642
Additions			68,505		104,784	14,589	82,673	58,072	328,623
Transfer to buildings		98,875	(98,875)						0
Transfer to expense			(4,397)						(4,397)
Disposals					(72,650)	(199,023)			(271,673)
Depreciation expense		(797,281)		(234)	(83,628)	(176,129)	(12,358)		(1,069,630)
Revaluation Increments	2,867,000	2,732,068							5,599,068
Depreciation write back on disposal					72,644	199,004			271,648
Derecognition of assets					(866,458)	(1,424,916)			(2,291,374)
Derecognition – depreciation writeback					286,212	790,935			1,077,147
Carrying amount at end of year	31,000,000	29,975,114	23,316	898	372,228	156,789	76,717	207,992	61,813,054
2006	Land	Buildings	Work in Progress	Leasehold Improvements	Plant, furniture and general equipment	Computer equip, comm. Network	Motor Vehicles	Library Collection	Total
Carrying amount at start of year	4,850,000	26,615,535	0	7,422	937,883	941,182	0	0	33,352,021
Additions		93,609	58,083	1,170	180,675	516,918	6,627		857,082
Disposals					(91,104)	(656,702)			(747,806)
Depreciation expense		(765,561)		(7,460)	(172,939)	(496,665)	(226)		(1,442,851)
Revaluation Increments	23,283,000	1,997,869							25,280,869
Write-off of Assets					(8,631)	(96,310)			(104,941)
Depreciation write back on disposal					80,270	650,414			730,684
Depreciation write back on write-offs					5,170	93,493			98,663
Change in Policy								149,920	149,920
Carrying amount at end of year	28,133,000	27,941,452	58,083	1,132	931,324	952,330	6,401	149,920	58,173,642

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
30. Intangible assets		
Computer software		
At cost	150,032	171,235
Accumulated depreciation	(94,777)	(81,237)
Total	55,255	89,998

Reconciliation – Intangibles

Carrying amount at start of year	89,998	68,139
Additions	31,186	71,905
Disposals	(35,160)	0
Amortisation Expense	(55,986)	(50,046)
Amortisation write back on disposals	35,156	0
Write off of assets – change in accounting policy	(17,230)	0
Depreciation write back on write offs	7,291	0
Carrying Amount at end of year	55,255	89,998

31. Impairment of Assets

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

The College held no goodwill or intangible assets with indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

32. Payables

Current		
Trade payables	3,585	(1,648)
GST payable (a)	36,559	(9,838)
Capital user charge payable (b)	0	1,290,142
Total	40,144	1,278,656

(a) GST payable reflects both normal GST payments to ATO and recoverable amounts from customers.

(b) Capital User charge was abolished by the Department of Treasury and Finance in July 2007.

See also note 3(q) 'Payables' and Note 43 'Financial Instruments'

33. Provisions

Current

Employee benefits provision		
Annual leave (a)	730,109	509,995
Long service leave (b)	1,456,236	1,537,610
Superannuation	178,135	166,564
Salary deferment	86,341	109,823
Sub-Total	2,450,821	2,323,992

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
Note 33. Provisions continued		
Other provisions		
Employment on-costs (c)	134,679	126,132
Sub-Total	134,679	126,132
Total Current	2,585,500	2,450,124
Non-current		
Employee benefits provision		
Long service leave (b)	1,069,302	1,174,182
Superannuation	78,593	86,302
Sub-Total	1,147,895	1,260,484
Other provisions		
Employment on-costs (c)	65,869	72,330
Sub-Total	65,869	72,330
Total Non-Current	1,213,764	1,332,814

(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:

With in 12 months of reports date	576,905	428,588
More than 12 months of reporting date	153,204	81,407
Total	730,109	509,995

(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 reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

With in 12 months of reports date	511,895	688,574
More than 12 months of reporting date	2,013,641	2,023,218
Total	2,525,536	2,711,792

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including payroll tax and workers compensation insurance. The provision is the present value of expected of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is included at note 12 'Other expenses'.

Movements in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

Employment on-cost provision

Carrying amount at start of year	198,462	208,880
Additional provisions recognised	75,787	90,433
Payments/other sacrifices of economic benefits	(73,701)	(100,851)
Carrying amount at end of year	200,548	198,462

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
34. Other liabilities		
Current		
Income received in advance (a)	174,560	263
Grants and advances	6,000	20,000
Accrued expenses	193,327	350,738
Accrued salaries and related costs	239,201	189,369
Amounts owing to the Department of Education and Training	0	269,496
Money/deposits held in trust	707	1,524
Other	0	36,888
Total	613,795	868,278

(a) Income received in advance comprises:

Fee for service	95,600	0
Student fees and charges	67,505	263
Other	11,455	0

35. Equity

Equity represents the residual 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 the portion of equity resulting from the revaluation of non-current assets.

Contributed equity

Balance at start of year	9,327,755	9,327,755
Balance at end of year	9,327,755	9,327,755

(a) Capital Contributions (appropriations) and non-discretionary transfers of net assets from other State government agencies have been designated as contributions by owners in Treasurer's Instruction TI 955 and are credited directly to equity

(b) UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transaction as a distribution to owners. Consequently non-discretionary (non-reciprocal) transfers of net assets to other State government agencies are distribution to owners and are debited directly to equity

(c) TI 955 requires non-reciprocal transfers of assets to Government to be accounted for as Distribution to owners.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
36. Reserves		
Asset Revaluation Reserve		
Balance at start of year	28,148,586	2,867,717
Net revaluation increments/(decrements)		
Land	2,867,000	23,283,000
Buildings	2,732,068	1,997,869
Balance at end of year	33,747,654	28,148,586
37. Accumulated surplus		
Balance at start of year	25,521,378	23,763,391
Change in accounting policy	(1,224,167)	110,034
Restated balance at start of the year	24,297,211	23,873,425
Result for the period	(458,526)	1,647,953
Balance at end of year	23,838,685	25,521,378
38. 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 and cash equivalents	3,197,383	6,017,778
Restricted cash and cash equivalents	1,490,467	1,732,726
Short Term Deposit	3,000,000	0
	7,687,850	7,750,504
<u>Reconciliation of net cost of services to net cash flows provided by / (used in) operating activities</u>		
Net Cost of Services	(19,851,786)	(19,466,982)
Non-cash items:		
Depreciation and amortisation expense	1,125,618	1,492,898
Doubtful debts expense	500	(63,268)
Superannuation expense	1,900,122	1,822,109
Resources received free of charge	1,067,516	1,258,857
Net (gain) / loss on sale of property, plant and equipment	30	11,929
Losses and write-offs (excludes cash shortages/thefts of money)	12,700	6177
(Increase)/decrease in assets:		
Current receivables (c)	(78,919)	109,855
Current inventories	(6,944)	20,380
Other current assets	(118,369)	(1,441,260)

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
Increase/(decrease) in liabilities		
Current payables (c)	(1,284,909)	1,255,586
Income received in advance	174,297	20,263
Current provisions	135,376	(152,168)
Other current liabilities	(140,886)	286,468
Non-current Provisions	(119,050)	79,854
Other non-current liabilities		
Net GST receipts/(payments) (a)	(285,318)	398,565
Change in GST in receivables/payables (b)	342,434	(21,090)
Net cash provided by/(used in) operating activities	(17,127,588)	(14,381,827)

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

(b) This reverses out the GST in receivables and payables.

(c) Note that the ATO receivable /payable in respect in respect of the sale/purchase of non-current assets are not included in these items as they are not reconciling items.

39. 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	534,728	294,238
Later than 1 year	0	0
Total	534,728	294,238

The capital commitments include amounts for (a):

Plant and equipment	38,728	114,638
Buildings	496,000	179,600
	534,728	294,238

(a) Capital expenditure commitments include equipment purchases (\$38,728), purchase of demountables for nursing science lab and indigenous student meeting room (\$496,000).

Lease commitments

Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities, are payable (b):

Within 1 year	276,252	413,481
Later than 1 year and not later than 5 years	72,156	217,862
Later than 5 years	0	0
Total	348,408	631,343

Representing:

Non-cancellable operating leases	348,408	631,343
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(b) The College has a motor vehicle lease, a property lease and a car park lease.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
Other expenditure commitments		
Other expenditure commitments, are payable as follows:		
Within 1 year	662,542	626,622
Later than 1 year	0	0
Total	662,542	626,622

These commitments are all exclusive of GST.

40. Contingent liabilities and contingent assets

No contingent liabilities exist at 31 December 2007.

41. Events occurring after balance date

There are no significant events occurring after Balance Sheet date that materially impact the financial statements.

42. Explanatory Statement

Significant variations between estimates and actual results for expenses and income. Significant variations are considered to be those greater than \$500,000 where exceeding 10% of the estimated or preceding years figure.

Significant variations between estimated and actual results for 2007.

	2007	2007	
	Estimate	Actual	Variation
	\$	\$	\$
Expenses			
Capital User Charge	2,883,143	1,205,068	1,678,075
Income			
State Funds	21,047,441	18,298,650	2,748,791

Capital User Charge

This nominal charge was abolished by Department of Treasury & Finance during 2007 subsequent to when the section 42 estimate was prepared.

State Funds

The state funds actual income was less than the section 42 estimate for two reasons. Firstly, the capital user charge funding from the Department of Education & Training was reduced as a result of the abolishment of the charge as stated above. Secondly, the College was required to refund unused student curriculum hours to the Department of Education & Training.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

42. Explanatory Statement (cont.)

Significant Variances between actual results for 2007 and 2006

	2007	2006	
	Actual	Actual	Variation
	\$	\$	\$
Expenses			
Employee Expenses	22,273,348	20,323,512	1,949,836
Supplies and Services	7,555,177	6,368,688	1,186,489
Capital user charge	1,205,068	2,581,617	-1,376,549
Revenue			
Fee for service	10,273,878	9,304,545	969,333
Interest revenue	574,935	407,830	167,105

Employee Expenses

Employee expenses is \$1,949,836 more compared to 2006.

Increase mainly reflects wage increases in 2007 for lecturers and non-lecturers.

Supplies and services

Supplies and services is \$1,186,489 more compared to 2006.

Payment to the Department of Education and Training for the Shared Services function for the first full year of operation was \$420,472.

The college's change in accounting policy to capitalise equipment over \$5,000 (up from \$1,000 in 2006) resulted in increased minor equipment purchases of \$486,410.

Capital User Charge

Capital User charge is \$1,376,549 less compared to 2006.

Final payment of capital user charge was made in June. From July this nominal payment was abolished by the Department of Treasury and Finance.

Fee For Service

Fee for Service is \$969,333 more compared to 2006.

The increase in the number of international students enrolled at the College has resulted in an increase in international revenue by \$266,390.

Increased provision of services to immigrants by the college's Adult Migrant Education Service branch has increased the revenue received from the Department of Immigration and Citizenship by \$554,962.

Interest Revenue

Interest revenue is \$167,105 more compared to 2006

The increase is due to a higher cash at bank balance for the majority of the year and the favourable interest rates available on investments.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

43. 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 risks identified below:

Credit Risk

The College trades only with recognised, creditworthy third parties. The College has policies and procedures in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivables balances are monitored regularly to ensure that the College's debts are collected in a timely manner. There are no significant concentrations of credit risk.

Liquidity Risk

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

Interest Rate Risk

The College's exposure to market risk for changes to interest rates is low and primarily relates to funds in mid-term deposits and other investment accounts.

(b) Financial instrument disclosure

Credit risk, liquidity risk and interest rate risk exposure

The following table details to College's maximum exposure to credit risk, liquidity risk, and interest rate risk as at the reporting date, based on information provided to senior management at the College. The contractual maturity amounts in the table are representative of the undiscounted amounts as at the balance sheet date. An adjustment for the 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	Fixed Interest Rate Maturity			Non-Interest Bearing	Total
			Within 1 year	4-5 Years	More than 5 years		
2007	%	\$	\$	\$	\$	\$	
Financial Assets							
Cash assets	6.66%	1,162,574	5,027,035			7,774	6,197,383
Restricted cash assets	6.04%	217,502	1,272,965				1,490,467
Receivables						1,257,400	1,257,400
		1,380,076	6,300,000			1,265,174	8,945,250
Financial Liabilities							
Payables						(40,144)	(40,144)
Employee Benefits						(3,799,265)	(3,799,265)
Other Liabilities						(613,795)	(613,795)
						(4,453,204)	(4,453,204)

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

Note 43. Financial Instruments continued

	Weighted Average Effective Interest Rate	Variable Interest Rate	Fixed Interest Rate Maturity			Non-Interest Bearing	Total
			Within 1 year	1-5 Years	More than 5 years		
2006	%	\$	\$	\$	\$	\$	
Financial Assets							
Cash assets	5.72%	4,428,553	3,300,000			7,100	7,735,123
Restricted cash assets	4.35%	15,381					15,381
Receivables						1,225,793	1,225,793
		4,443,934	3,300,000			1,232,363	8,976,297
Financial Liabilities							
Payables						(1,278,656)	(1,278,656)
Employee Benefits						(3,782,938)	(3,782,938)
Other Liabilities						(868,278)	(868,278)
						(5,929,872)	(5,929,872)

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the College's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$	- 1% change		+ 1% change	
		Profit \$	Equity \$	Profit \$	Equity \$
2007					
Financial Assets					
Cash Assets	6,197,383	(61,974)	(61,974)	61,974	61,974
Restricted Cash and cash equivalent	1,490,657	(14,906)	(14,906)	14,906	14,906
2006	Carrying amount \$	- 1% change		+ 1% change	
		Profit \$	Equity \$	Profit \$	Equity \$
Financial Assets					
Cash Assets	7,735,123	(77,351)	(77,351)	77,351	77,351
Restricted Cash and cash equivalent	15,381	(154)	(154)	154	154

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 values unless otherwise stated in the applicable notes.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

2007 **2006**

44. Remuneration of Members of the Accountable Authority and Senior Officers

Remuneration of members of the Accountable Authority

The number of members of the Accountable Authority whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$ Range		
\$ 0 - \$ 10,000	12	9
\$150,001 - \$160,000	0	1
\$160,001 - \$170,000	1	0

The total remuneration of the members of the Accountable Authority is: **167,690** **156,258**

The superannuation included here represents the superannuation expense incurred by the College in respect of members of the Accountable Authority.

No members of the Accountable Authority are members of the Pension Scheme.

Remuneration of Senior Officers

The number of Senior Officers other than senior officers reported as members of the Accountable Authority, whose total fees, salaries, superannuation and other benefits receivable for the financial year, fall within the following bands are:

\$ Range		
\$ 20,001 - \$30,000	1	0
\$ 30,001 - \$40,000	1	0
\$ 60,001 - \$ 70,000	0	1
\$ 70,001 - \$ 80,000	0	1
\$ 80,001 - \$ 90,000	1	1
\$ 90,001 - \$100,000	1	2
\$110,001 - \$120,000	4	2

The total remuneration of senior officers is: **700,900** **654,429**

The superannuation included here represents the superannuation expense incurred by the College in respect of senior officers other than senior officers reported as members of the Accountable Authority.

No Senior Officers are members of the Pension Scheme.

45. Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	80,000	66,000
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46. Related and Affiliated Bodies

The College has no related or affiliated bodies at Balance Sheet date.

**WEST COAST TAFE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
47. Supplementary Financial Information		
<u>Write-Offs</u>		
Public property	28	24,000
Bad Debts	17,243	14,747
Inventory	0	0
Other (Cash Shortages)	0	300
Total	17,271	39,047
<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	5,991	2,689
Amount recovered	5,991	2,689

48. Special Purpose Accounts

Jan Brennan Scholarship Fund

The purpose of this fund is to provide scholarships to West Coast TAFE students.

Balance at start of the year	15,381	16,696
Receipts (Interest on account)	977	685
Payments	(1,000)	(2,000)
Balance at end of the year	15,358	15,381

49. 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

Appendix I**Section 40 Estimates - 2008****Income Statement**

	2008
for the 12 Months to 31 December 2008	\$
COST OF SERVICES	
Expenses from ordinary activities	
Employee Expenses	22,572,843
Depreciation and amortisation expense	1,190,000
Supplies and services	7,827,161
Grants and subsidies	16,187
Cost of Sales	394,418
Other expenses from ordinary activities	1,796,450
Total Cost of Services	<u>33,797,059</u>
Income	
Revenue	
Fee for service	9,279,000
Student fees and charges	1,965,988
Sales	641,952
Ancillary trading	536,078
Commonwealth grants and contributions	212,247
Interest revenue	468,000
Other revenue	104,523
Total Revenue	<u>13,207,788</u>
NET COST OF SERVICES	<u>(20,589,271)</u>
INCOME FROM STATE GOVERNMENT	
State funds	17,972,388
Resources received free of charge	1,348,065
Liabilities assumed by treasurer	90,000
Total revenues from State Government	<u>19,410,454</u>
SURPLUS (DEFICIT) FOR THE PERIOD	<u>(1,178,818)</u>

Section 40 Estimates – 2008**Balance Sheet**

as at 31 December 2008	2008 \$
Current Assets	
Cash and	5,810,637
Restricted cash and	1,816,179
Inventories	110,000
Receivables	1,400,000
Other assets	300,000
Total Current Assets	<u>9,436,816</u>
Non-Current Assets	
Property, plant and equipment	57,277,447
Intangible Assets	60,000
Total Non-Current Assets	<u>57,337,447</u>
Total Assets	<u>66,774,263</u>
Current Liabilities	
Payables	1,370,000
Provisions	2,662,795
Other liabilities	520,000
Total Current Liabilities	<u>4,552,795</u>
Non-Current Liabilities	
Provisions	1,542,746
Total Non-Current Liabilities	<u>1,542,746</u>
Total Liabilities	<u>6,095,541</u>
NET ASSETS	<u>60,678,722</u>
Equity	
Contributed Equity	9,327,755
Asset revaluation reserve	28,148,586
Accumulated surplus	23,202,381
TOTAL EQUITY	<u>60,678,722</u>

Section 40 Estimates - 2008

Changes in Equity Statement

	2008
As at 31 December 2008	\$
<hr/>	
Balance of equity at start of financial year	61,857,540
Contributed equity	
Balance at start of financial year	9,327,755
Balance at end of financial year	<u>9,327,755</u>
Reserves	
Asset revaluation reserve	
Balance at start of financial year	28,148,586
Balance at end of financial year	<u>28,148,586</u>
Accumulated surplus (retained earnings)	
Balance at start of financial year	24,381,199
Surplus for the financial year	(1,178,818)
Balance at end of financial year	<u>23,202,381</u>
Balance of equity at end of financial year	60,678,722

Section 40 Estimates – 2008**Cashflow Statement**

for the 12 Months to 31 December 2008	2008 \$
CASH FLOWS FROM STATE GOVERNMENT	
State funds Recurrent	16,161,781
Net cash provided by State Government	16,161,781

Utilised as follows:

CASHFLOWS FROM OPERATING ACTIVITIES

Payments	
Employee benefits	(20,633,874)
Supplies and services	(6,992,648)
Grants and subsidies	(16,187)
GST payments on purchases	(626,187)
GST payments to taxation authority	(432,708)
Other payments	(1,313,999)
Receipts	
Fee for service	9,279,000
Student fees and charges	1,965,988
Ancillary trading	536,078
Commonwealth grants and contributions	212,247
Interest received	468,000
GST receipts on sales	986,678
GST receipts from taxation authority	100,000
Other receipts	641,952
Net cash used in operating activities	(15,825,660)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current physical assets	(2,000,000)
Net cash used in investing activities	(2,000,000)
Net decrease in cash held	(1,663,879)
Cash and cash equivalents at the beginning of the financial year	9,290,695
Cash and cash equivalents at the end of the financial year	7,626,816

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