



North  
Metropolitan



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# North Metropolitan TAFE **2023 Annual Report**

**North Metropolitan TAFE**

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# Acknowledgement

North Metropolitan TAFE acknowledges and pays respect to the Whadjuk people of the Noongar Nation, the traditional custodians of the lands on which our campuses are located. We stand on the ancient foundations of a culture rich in wisdom, knowledge, and connection to the land and water that has sustained generations.

We acknowledge Elders both past and present, and value the contribution of Aboriginal and Torres Strait Islander people within our organisation. In the spirit of reconciliation and with a shared commitment to education, we honour the legacy of the past and the promise of a future, where the stories, wisdom, and knowledge of over 60,000 years continues to enrich our collective learning experience.

We support the Uluru Statement from the Heart, and we embrace its invitation to walk alongside Aboriginal people, united in an educational journey towards a better future for all Australians.



The design of this annual report is inspired by the artwork 'Bidee' (pictured left), created by North Metropolitan TAFE staff and Aboriginal artist Brody Campbell.

Bidee (path) depicts personal journeys and the broader landscape and imitates how North Metropolitan TAFE (NMTAFE) influences both.

Bidee is a combination of new and traditional art. The photograph of Noongar boodjar is overlaid with digital yet traditional style of art. The artwork has vibrant colours that symbolises NMTAFE's energy, knowledge, creativity, and growth.

The yarning circles represent NMTAFE's campuses, each unique yet united by a shared purpose. Travel lines, like life's journeys, crisscross to show the diverse directions, guiding individuals to new horizons.

Bidee is a tribute that captures NMTAFE's impact. It tells stories of exploration, embraces various paths, and highlights the blend of nature, training, growth, and creativity.

It encourages everyone to learn, grow, and journey together.



*"Bidee"*  
Brody Campbell, 2023.



# Statement of Compliance

To the Hon. Hannah Beazley BA MLA, Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development.

In accordance with the requirements of Section 54 of the *Vocational Education Training Act 1996* and Section 61 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, North Metropolitan TAFE's Annual Report for the period 1 January to 31 December 2023.



A stylized, handwritten signature in black ink.

**Dr Mara West**  
Chair, Governing Council  
13 March 2024



A stylized, handwritten signature in black ink.

**Michelle Hoad**  
Managing Director  
13 March 2024

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# Message from the Governing Council Chair and Managing Director

Kaya and Wandju,

It is with pleasure that we present to you our 2023 Annual Report. This past year has been a momentous one for us, marked by significant achievements and exciting developments that are shaping the landscape of vocational education and training in Western Australia.

Making training accessible to all West Australians is a priority accelerated through the Fee Free TAFE initiative. We have expanded training delivery across growing sectors including health, cyber security, automation, rail, and civil infrastructure, with close collaboration with state entities and industry stakeholders, ensuring our offerings stay relevant and impactful in the dynamic skills landscape.

Supported by substantial State government investments, we have made significant strides in infrastructure development. This year saw the opening of a state-of-the-art dental training facility at our Leederville campus, which will substantially enhance our capacity to train skilled dental support workers. Looking ahead, the upcoming Automation and Electric Vehicle Training Centre in Joondalup underscores our dedication to remaining at the forefront of new and emerging auto-technologies, robotics, and advanced safety systems such as collision avoidance. Meanwhile, the Future Skills Workshops in Balga heralds a new era in training for smart building and emerging construction technologies.

We are excited about our new initiative, TAFE+ through which advanced short courses and micro-credentials are available to elevate the careers of our graduates to the next stage. Our Career Taster Program has achieved notable success, engaging thousands of Year 9 students in practical industry experiences and cultivating their career curiosity. Industry has enthusiastically provided opportunities for our College Lecturer Industry Placement (CLIP) program, with many lecturers participating in industry placements, enhancing their knowledge with contemporary industry practices and informing the development of the learning environment.

The NMTAFE Jobs and Skills Centres (JSCs) continue to be a vital resource, offering comprehensive career, training, and employment guidance. Located across multiple campuses, these centres embody our commitment to inclusivity and accessibility, offering tailored support to diverse communities.

In our journey of reconciliation, we have delivered key strategies from our 2021-2023 Innovate – Reconciliation Action Plan (RAP) and are eagerly preparing our 2024-2026 RAP.

We proudly celebrate the outstanding achievements of our staff, including Patrick O'Brien OAM, Eugenie Jelly OAM, and Holly Gudsell, whose exceptional contributions have garnered national recognition.

This year also saw the welcome addition of Mr Kieran Ryan to our Governing Council and Chair of our Aboriginal Employment, Education and Training Committee (AEETC).

Lastly, we extend our gratitude to our staff, students, Governing Council members and Industry partners for their unwavering support and dedication. Thank you for joining us on this remarkable journey of transforming lives, strengthening industry and community.



**Dr Mara West**  
Chair, Governing Council  
13 March 2024



**Michelle Hoad**  
Managing Director  
13 March 2024

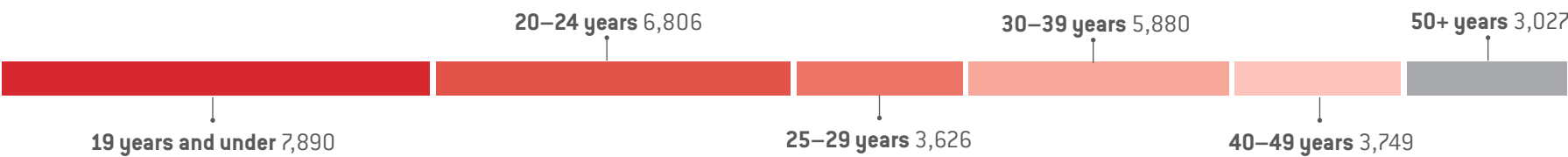
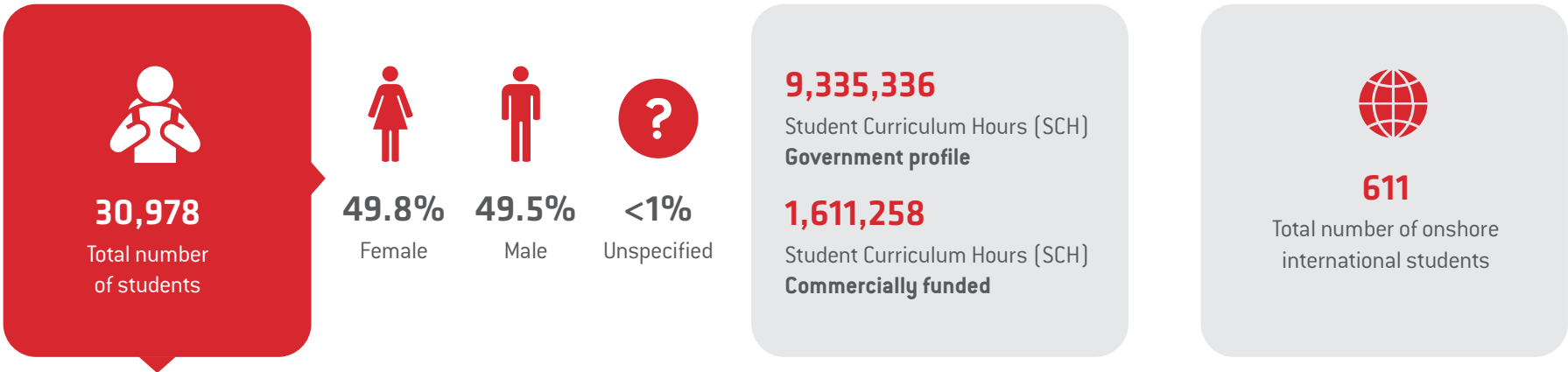
# Executive Summary



**Holly Gudsell, Education Support Lecturer**  
*2023 Australian Training Awards-  
Trainer of the Year*  
[Hear Holly's Story](#)

# Agency Performance Overview

## Student numbers in detail

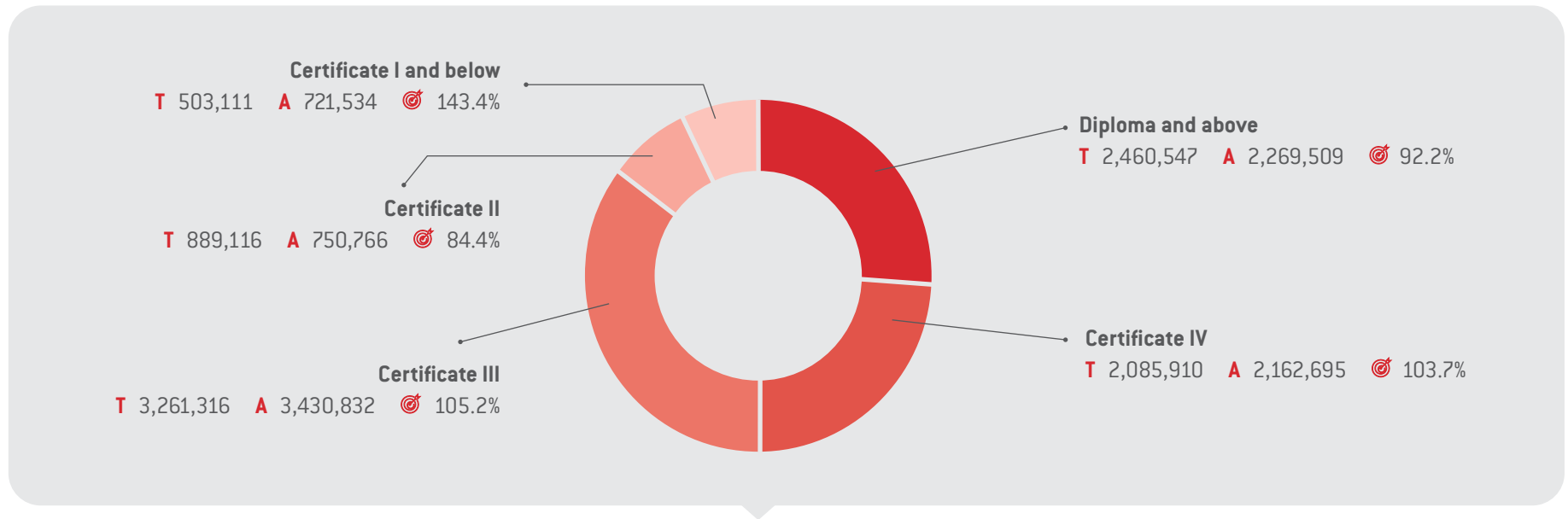


----- **Total 30,978** -----

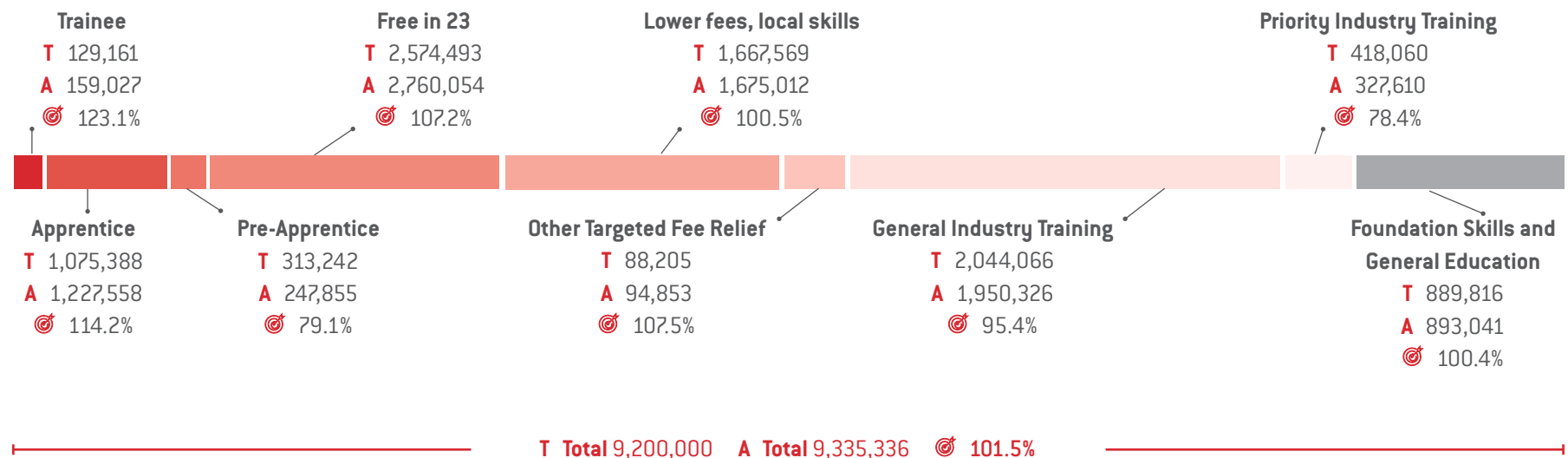


## Profile funded SCH by qualification level

T Target SCH | A Actual SCH | 🎯 % of original Delivery Performance Agreement target



## Profile funded SCH by Priority group



## Staff and College Highlights



**Patrick O'Brien**

Portfolio Director and culinary trainer awarded the Medal of the Order of Australia (OAM) for his service to the hospitality industry



**Eugenie Jelly**

Enrolled Nursing lecturer  
Awarded the Medal of the Order of Australia (OAM) for her service to nursing as a clinician and educator



**Holly Gudsell**

Education Support lecturer  
2023 Australian Training Awards Trainer of the year, WA Trainer of the Year and NMTAFE Ambassador Award



**Anthony Georgeff**

Advanced Skills lecturer in English as a Second Language, and Applied Vocational Study Skills  
Australian Training Awards finalist and NMTAFE Ambassador Award



**Natalie Smith**

Nursing Head of Programs  
NMTAFE Ambassador Award



**Sam Chamberlain**

Sport, Fitness and Legal  
Head of Programs  
NMTAFE Ambassador Award



**Alister Yiap**

Jewellery Design lecturer and Jewellers Association of Australia Awards finalist



**Tam Nguyen**

Culinary Arts lecturer  
NMTAFE Ambassador Award



**Australia Information Security Association**

2023 Educator of the Year



**2023 WA Cyber Awards**

Outstanding Organisation  
Category finalist

## Student Highlights



**Kai Baharthah-King**

WA Vocational Student of the Year - Advanced Diploma in Cyber Security



**Robert Nicolosi**

WA School-based Apprentice of the Year - Robert Nicolosi - Certificate III in Sport and Recreation - Employed by BlueFit – Leisure Employment Australia



**Olga Hurina**

WA Cultural Diversity Training Award - Certificate IV in Work Health and Safety



**Liam Mitchell**

Finalist for Apprentice of the Year in the Apprentice Employment Network WA – Awards for Excellence



**Daniel Boase-Jelinek**

Advanced Diploma of Creative Product Development (Photography) - Pro Photography WA Student of the Year Award winner



**Callae Sutton**

Diploma of Photography and Digital Imaging  
Australian Education Union's 'Life on Campus' Photography Competition runner up



**Zoey Portilla**

Advanced Diploma of Graphic Design graduate  
National INTERACT - Vocational Category winner - Design Institute of Australia's Graduate of the Year Awards



**Grace Biffin and Abbigail Higgins**

Advanced Diploma of Screen and Media (Animation and Visual Effects) - Higher Education Award, WAnimate Association's 3 | Thirty Competition



**Odaya Amsellem**

Diploma in Networking - Volunteer of the Year winner & Student of the Year finalist - 2023 WA Cyber Awards



## 2023 NMTAFE Ambassadors



**Top row (left to right):** Robert Nicolosi - Sport and Recreation | Nicole Young on the behalf of Matthew Martley - Broadcast Radio | Ayo Afolabi - Dental Assisting | Sam Chamberlain - Sport and Fitness(Trainer) | Stefanie Wright - Enrolled Nursing | Holly Gudsell - Education | **Middle row (left to right):** Lucas Farrell - Community Services | Kai Baharthah-King - Cyber Security | Natalie Smith - Nursing (Trainer) | Pip Taylor - Glass and Glazing | Evelyn Gould - Conservation and Ecosystems | Anthony Georgeff - Languages | **Bottom row (left to right):** Amir Musavi - Fitness | Goodness Omogbadegun - Game Art and Animation | Makayla Parr - Fashion Design | Michelle Hoad (NMTAFEMD) | Tate Jansen - Rail Infrastructure | Hannah Thompson-Taylor - Signs and Graphics | Chad Sullivan - Engineering | **Not pictured:** Olga Hurina - Work Health and Safety | Sam Beck - Sport and Recreation



## WorldSkills Australia National Championships



### Gold

Toby Rupp - 3D Digital Game Art  
Lachlan Gelavis - Cyber Security  
Kai Baharthah-King - Cyber Security  
Jacob Dixon - Wall & Floor Tiling  
Merv Abraham - VETiS Wall & Floor Tiling  
Daniel Jonasson - VETiS Bricklaying  
Oscar Lourie - VETiS Metals & Engineering



### Silver

Christian Malinovic - VETiS Wall & Floor Tiling  
Mitchell Rigney - Jewellery



### Bronze

Mason Harfield - Jewellery  
Jordan Jackson - Graphic Design Technology  
Daniel Ogden - Wall & Floor Tiling



# Our Story

North Metropolitan TAFE (NMTAFE), is the largest TAFE College in WA, operating from nine campuses in the northern suburbs of Perth, offering over 350 courses across 70 industries. Our training supports State Government priorities that are detailed in the State Training Plan, Diversify WA, State STEM Strategy, WA TAFE Digital Vision and Roadmap, Mobilising WA's Future: Young People in VET, WA Innovation Strategy and WA International Education Recovery and Renewal Plan. Working collaboratively with the State Training Board, the Department of Training and Workforce Development, and industry stakeholders we ensure training delivery addresses industry skill gaps and prepares students for roles in both current and emerging sectors.

Key strategic projects in 2023 include:

- Construction of future fit training facilities in Balga and Joondalup, catering to increasing automation and evolving technologies in the construction, automotive and horticulture industries. New facilities will include:
  - » Automation and Electric Vehicle Training Centre in Joondalup.
  - » Future Skills Training Centre in Balga showcasing smart building and emerging construction technologies.
  - » Expansion of rail training capability at Midland.
- Dental Services Training Centre opened on Leederville campus.
- Development of a 5-year digital roadmap, aligned with the WA Government's digital reform goals, and through which educational services will be transformed to create immersive learning experiences and efficient, accessible administration tailored to individual needs. It also addresses both present and future challenges, contributing to a sustainable and inclusive digital future in Western Australia. A significant part of this strategy is the introduction of a 12-month leadership role under the Women's Executive Leadership Experience Initiative to promote gender equality. Kate Oliver has been appointed to this pivotal role, tasked with leading and driving NMTAFE's digital revolution.
- Progression of a cross-campus clean energy strategy in collaboration with key industry partners to build skills development capability for the renewables sector.
- Launch of the Certificate IV in Housing, an innovative new hybrid qualification combining tenancy and social service skills to support the community services sectors need for specialist staff to support people experiencing homelessness to seek social housing.
- The Adult Migrant English Program (AMEP) celebrated the 75th anniversary of Australia's largest and longest running settlement program with multicultural events on all AMEP campuses.
- The development of a contemporary TAFE Admissions system. The Admissions system will assist both new and returning students through their admission and enrolment journey and enhance the customer experience by providing streamlined access to services, personalised interactions, and faster response times, ultimately improving overall satisfaction and convenience.
- NMTAFE successfully renewed its Registered Training Organisation (RTO) registration for a further 7-year period.







**Auslan students**

Perth campus

[Take a virtual tour of this campus](#)

A photograph of four young adults, three women and one man, all wearing black t-shirts and engaged in a conversation using Auslan (Australian Sign Language). They are standing in a modern, multi-level building with prominent red and copper-colored architectural elements. The background shows a large, open space with a red curved structure and a large pillar. A dark grey circular overlay is positioned in the bottom right corner, containing the text 'Operational Structure'.

## Operational Structure



# Governing Council Members

The Governing Council oversees North Metropolitan TAFE's strategic operations and business affairs, in accordance with the Vocational Education and Training Act 1996. Membership of the Governing Council is by ministerial appointment because of the members' expertise in a range of industries and specialties.



**Dr Mara West (Chair)**

Mara is the Operations Manager at Telethon Kids Institute's Kulungu Aboriginal Unit and boasts extensive experience in education and training for Aboriginal communities in both government and private sectors. Passionate about fostering employment, child and family well-being, and mentoring young Aboriginal researchers, she chairs various committees and holds an Honorary Doctorate from Murdoch University for her 40-year commitment to Aboriginal Affairs.



**Ms Cheryl Robertson (Deputy Chair)**

Cheryl is the National Security Sales Director at Microsoft, and brings diverse expertise in Executive Leadership, Management Consulting, and Business Development to her role on council. With a history of leadership in ICT companies, startups, and SMEs, she is a seasoned board director and Fellow of the Australian Institute of Company Directors. Cheryl advocates for lifelong learning, diversity, and inclusion.



**Ms Michelle Hoad**

Over the last 25 years Michelle has held numerous senior roles in the vocational education and training sector providing leadership to the development of Western Australian workforce capability. Working with diverse client groups in regional and metropolitan Western Australia, Michelle has partnered across government and the private sector to maximise training opportunities and outcomes to meet industry needs and student career aspirations.



**Ms Amy Barrett-Lennard**

As a dynamic leader, Amy has brought vision and vitality to arts organisations across Australia. Amy served as President of Contemporary Art Organisations Australia and on various art-related boards reflecting her achievements as Director of the Perth Institute of Contemporary Art, and Linden Centre for Contemporary Art in Melbourne. Amy managed the British Pavilion at the 1995 Venice Biennale and challenges innovative thinking around governance and strategy for creative industries training in Western Australia.



**Dr Irene Ioannakis**

A dedicated educator at her core, Irene brings a lifelong commitment to vocational education and training. With the depth and breadth of 40 years of expertise in VET, secondary and tertiary education, and human resources, Irene provides strong leadership and oversight to quality training delivery. Key roles include Deputy Chief Commissioner at the Australian Skills Quality Authority and senior executive positions in oil and gas, automotive, mining, manufacturing, and professional services.



**Dr Craig McLure**

As head of Grain Technology, Craig blends academic, biotechnology, and telecommunications experience. His expertise encompasses strategy, transformation, innovation, and governance.

Craig holds a PhD from the University of Western Australia and an MBA from Melbourne Business School. He also serves as a board member at Holy Rosary Primary School, Doubleview.

## Governing Council Members (cont.)



**Mr David Nicholson**

David, Shire of Gnowangerup's CEO, with extensive C-Level experience in Finance, Aged Care, and Mining, holds an Executive MBA and is a CPA Fellow. He serves on the Board of Relationships Australia WA and has numerous governance roles in education, regional development, and the arts, showcasing his diverse leadership background.



**Professor Arshad Omari**

Arshad is the Senior Deputy Vice-Chancellor of Edith Cowan University and has a diverse research and teaching background covering a range of disciplines including Architecture and Design, Computer Science, Interactive Media, Communications, the Internet and Online Learning. Arshad brings extensive experience in strategic planning, and academic governance and holds Bachelor of Architecture and Doctor of Philosophy degrees from the University of Western Australia.



**Mr Kieran Ryan**

Kieran, Indigenous People Strategy Manager at BP, is a proud Yamatji man with a diverse career spanning not-for-profit, mining, corporate, and government sectors. His roles in youth, vocational education, employment, and policy demonstrate a passion for advocating and actively contributing to positive change for Aboriginal and Torres Strait Islander communities. Kieran is currently Chair of North Metropolitan TAFE's Aboriginal Employment, Education and Training Committee.



**Mr Adam Sofoulis**

Adam is presently the General Manager, Group Finance of Bunnings and is a Fellow of the Chartered Accountants Australia and New Zealand, with previously held senior roles at Wesfarmers, the Office of the Auditor General of Western Australia and Deloitte. Adam has been a member of the North Metropolitan TAFE's Finance and Audit Committee since its inauguration and prior to that was a member of Central TAFE's Finance and Risk Management Committee.



**Dr Sheralee Tamaliunas**

Sheralee, Director of Clinical Workforce and Development at the Department of Health WA, brings extensive expertise in health, workforce, education, policy, and research. As a clinician, she held key leadership roles and serves on boards and advisory positions. Sheralee has a PhD from the University of Notre Dame Australia and is passionate about growing and supporting workforce and its culture through education.



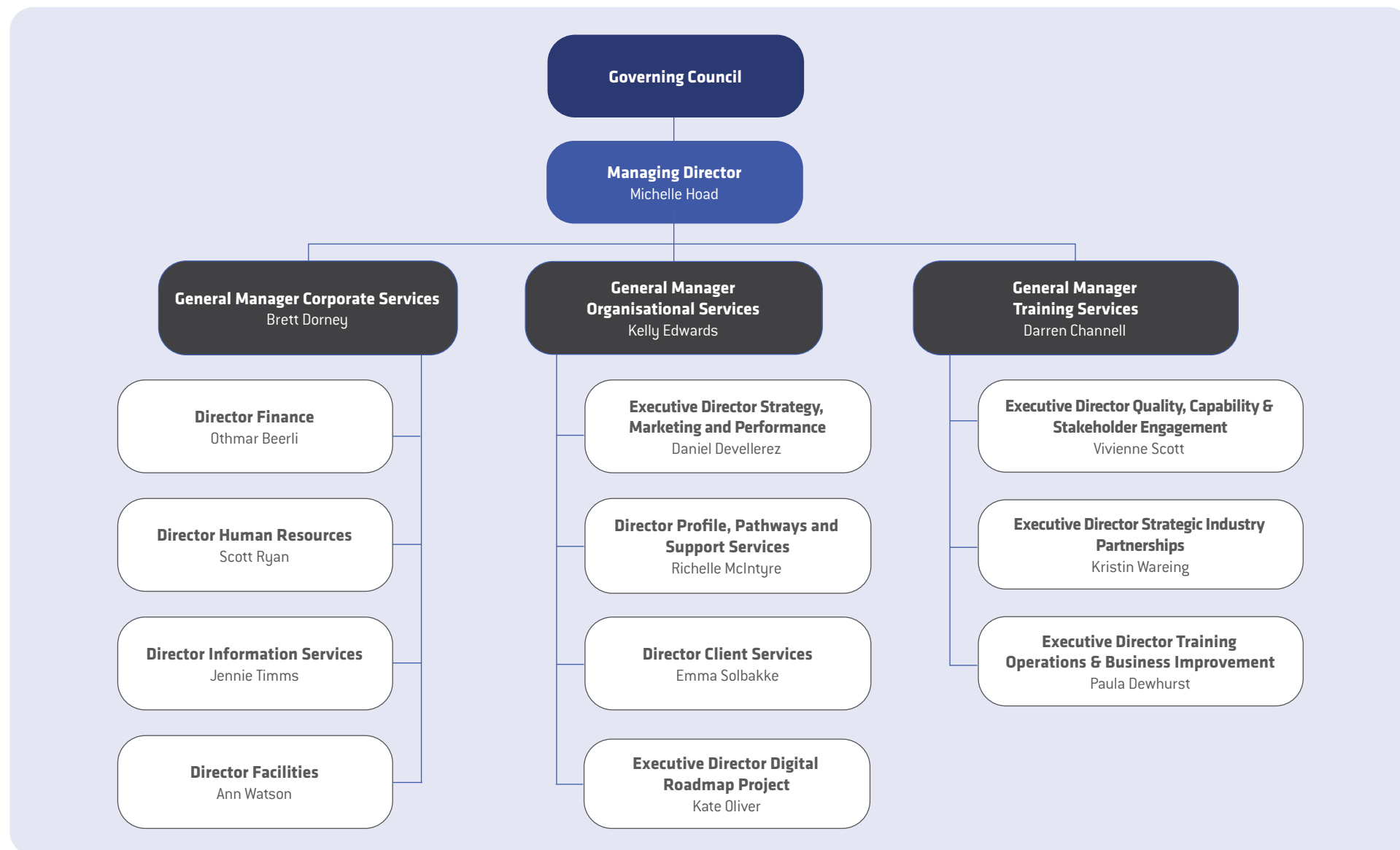
**Students at Joondalup (Kendrew) campus**  
[Take a virtual tour of this campus](#)

# Organisational Structure



# Responsible Minister

In 2023, North Metropolitan TAFE was responsible to Hon, Simone McGurk, Minister for Training and Workforce Development; Water; Industrial Relations.





# Performance Management Framework



**Engineering student**  
*Midland campus*  
[Take a virtual tour of this campus](#)

# Performance Management Framework

The College's strategic plan and operational focus reflects the Government Goal: *Future Jobs and Skills: Grow and diversify the WA economy, create jobs and support local skills development.*

Our vision of 'Transforming lives; strengthening industry and community' recognises that we foster prosperity for individuals, as well as enterprise and community. We aim to nurture participation, improve employability, contribute to productivity and build the aspirations of our learners, industry and the community.

To achieve our vision, we:

- Delivered nationally accredited, industry focused training courses and skill sets.
- Supported industry and enterprise growth by expanding our apprenticeship and traineeship training to meet unprecedented demand.
- Fostered partnerships with industry and employers.
- Improved access to training through pathway programs, designed to help individuals by offering foundational skills and learning support.
- Provided comprehensive career services through our Jobs and Skill Centres.

## Outcome Based Management Framework

The Outcome Based Management (OBM) Framework is a Department of Treasury mandatory requirement, for all State Government Agencies. The OBM Framework describes how outcomes, services and Key Performance Indicators (KPIs) are used to measure system performance. The outcome-based management framework remained unchanged in 2023.

## Shared Responsibilities with Other Agencies

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





# Agency Performance



## **Accessibility and Learning Support**

*NMTAFE is committed to ensuring that people with disability have equal access to our services, programs and facilities.*

[See how Accessibility and Learning Support assists students](#)



# Spotlight on Training Success

## Highlights in Apprenticeships and Employment Based Training



Number of students  
**5,443**



**89.7%**  
Student Satisfaction Rate



Delivered **1,386,585** SCH,  
115.1% of target

NMTAFE has effectively cultivated strategic industry alliances to facilitate apprentice training in the domains of fabrication, fixed and mobile plant operations, and automotive electrical systems. The college has also sustained a thriving collaboration with BHP's FutureFit Academy providing comprehensive training programs tailored to apprentices and trainees specialising in mining operations. As the exclusive TAFE provider of jewellery apprenticeships in Western Australia NMTAFE implemented inventive delivery methodologies to bolster support for both regional and metropolitan employers and aspiring students. We continue to support the construction boom in resources and domestic sectors through targeted training in allied paraprofessional areas such as project management and safety officers.

- In recognising the pivotal role in driving economic growth NMTAFE has developed and delivered the Certificate IV in Rail Network Control as a traineeship in partnership with Rio Tinto.
- Expanded water treatment operations training for trainees to support industry demand including from Water Corporation and the resources sector.
- Commenced new traineeships in rail infrastructure for METRONET and the resource rail industry.
- Launched traineeships in Marketing and Communication, Legal Services, and expanded enrolment capacities in Early Childhood Education and Care to meet growing industry demands.
- Ongoing delivery of the Aboriginal Islander Education Officer (AIEO) program; this is a joint initiative between employer the Department of Education WA and NMTAFE.

## Highlights in Free and Lower Fee Delivery

### Fee free



Number of students  
**7,184**



Delivered **2,760,054** SCH,  
107.2% of target

### Lower fees, local Skills



Number of students  
**4,838**



Delivered **1,675,012** SCH,  
100.5% of target

The WA Government's continued funding of the FEE FREE initiative will support the successful reskilling and upskilling of Western Australians for work in a variety of priority sectors. FEE FREE courses continue to include options to train for work in healthcare and social assistance, information and communications technology, building and construction, transport, hospitality and tourism.

- NMTAFE offers an expanded array of training opportunities, empowering participants to confront the network security challenges encountered by Australian businesses, services, and industries through our specialised cyber security courses. To support growth and the ability to sustain a national cyber workforce NMTAFE delivers the Essential Eight training program. This training course will become a new Australian industry certification and will form a key part of the Australian cyber security training ecosystem.
- Dental technology offers a unique combination of creativity, technical skill and job stability, making it an excellent choice for individuals passionate about healthcare and craftsmanship. Investment in capital infrastructure supports the development and delivery of a suite of dental programs.
- In a first for Western Australia, NMTAFE collaborated with Shelter WA, Community Skills WA, DTWD, Department of Communities, and community housing organisations to launch the Certificate IV in Housing. This qualification enables current workers to upskill, create clear training and career pathways for new workers, and pave the way for the future delivery of community housing-related skill sets.



## Driving Innovation in Priority Industries



Number of students  
**12,955**



Delivered **327,610** SCH,  
78.6% of target

Continued investment in priority industry training supports economic growth, addresses skills gaps, creates employment opportunities, fosters innovation, and assists to future-proof the workforce. NMTAFE continues to offer training programs aligned with the needs of key sectors.

- A multi-million dollar specialist METRONET Trade Training Centre at Midland campus supports the delivery of a pipeline of workers to address skill shortages in highly technical roles that are critical to industry supply chains.
- To meet the skill demands of Industry 4.0, we've significantly boosted our training capacity by installing new robotic production line equipment for Integrated Technologies and Automation training. This enhancement ensures we can provide the Western Australian industry with a workforce equipped with key skills.
- To address the critical skills shortages in various industries, NMTAFE has developed customised skill sets in Nursing and Integrated Technologies. These tailored offerings are designed to quickly enhance learners' skills and knowledge. Additionally, our focus on expanding clean energy infrastructure and course content is supporting the growth of jobs and skills in the renewable energy sector. Our training programs range from short, non-accredited introductory skill sets to more comprehensive courses, including: Certificate II in Sustainable Energy (Career Start), Hazardous Areas Electrical Skill Set, Grid Connect and Stand-Alone Power Systems Skill Set, Certificate III in Automotive Electrical Technology, and a variety of Battery Electric Vehicle Skill Sets.
- Skills sets for Work Health and Safety for Statutory Managers provide critical support to industry and workers to ensure compliance with the transition requirements of the new Work Health and Safety (Mines) Regulations 2022.

## Building Our General Industry Training Options



Number of students  
**12,075**



Delivered **1,950,326**  
SCH, 95.4% of target

General industry training plays a pivotal role in enhancing the workforce capability in various sectors. By investing in training programs, the college continues to drive long-term success and sustainability.

- NMTAFE launched the Design Alumni program which aims to encourage and facilitate connections between alumni and the next generation of graphic design students.
- The development and delivery of dual diplomas in Diploma of Sport and Diploma of Leadership & Management showcase the colleges capability to respond to industry feedback and the changing needs in sport employment.
- Our ability to partner with the community and industry to bridge market gaps is well demonstrated in our responsive development of skill sets in Drone Photography and Video, and specialised Machine Knitting Techniques.
- As a key player in the business and organisational landscape we recognise the importance of professional development and timely learning. To meet this need, we launched skill sets in key areas such as human resources, project management, paralegal services, and leadership and management.
- Skilled maternity nurses play a crucial role in the health sector. Development and delivery of the Enrolled Nurse Maternity Skill Set has greatly contributed to the ongoing support and increased scope of practice for this high demand area.
- NMTAFE has responded to the construction boom in resources and domestic sectors through increased traineeship delivery in paraprofessional roles in the building industry.

## Fostering Futures for Aboriginal and Torres Strait Islanders



**778** students identified as Aboriginal and Torres Strait Islanders in Profile Funded Delivery



**84.4%**  
Student Satisfaction Rate



**301** Qualifications completed  
Certificate II or above



Delivered  
**236,282** SCH

A focus on our Aboriginal training plan is essential for promoting cultural respect, empowerment, economic development, and social equity for First Nations peoples.

- The NMTAFE Koolark Centre recognises Australian Aboriginal and Torres Strait Islander Peoples unique cultural and spiritual relationships to the land, waters and seas and their rich contribution to society. The Centre led the development of the Koomba Birdal (Big Spark) Programs in the areas of Engineering and Conservation and Ecosystem Management to Aboriginal and Torres Strait Islander students. The program is a supported training pathway for First Nations peoples specifically leading into opportunities such as apprenticeships, advanced studies, and job placements upon completion.
- In conjunction with industry partner Goodstart Early Learning, we offered traineeship opportunities in the Certificate III in Early Childhood Education. Upon successful completion of the qualification, employment within a Goodstart Early Learning Centre is assured.
- The Aboriginal Islander Education Officer (AIEO) program is a joint initiative between the Department of Education WA and NMTAFE. This program is designed and delivered using a culturally safe approach with assessments and training taking place in the workplace. Students graduate with a Certificate III in Aboriginal and Torres Strait Islander Education or a Certificate IV in Aboriginal and Torres Strait Island Education.
- In collaboration with Main Roads WA, NMTAFE has delivered on Regional Engineering Associate Traineeships, which involve Aboriginal and Torres Strait Islander students working full-time with Main Roads while pursuing a traineeship and receiving the Diploma of Civil and Structural Engineering upon successful completion of the traineeship.
- We have sustained our commitment to providing and facilitating the Certificate II Electrotechnology Pre-Apprenticeship program in collaboration with Western Power. Many participants choose to advance their skills further by transitioning into the Certificate III in Electrotechnology Electrician apprenticeship pathway.
- Capitalising on a solid relationship with industry partner Alstom, NMTAFE has successfully implemented two skill sets, offering students an introductory exploration of both electrical and mechanical subjects associated with Rail Infrastructure. This collaboration has led to impressive job outcomes, with several students transitioning into an apprenticeship program with Alstom.
- In partnership with the WA Police Force, we have delivered the Aboriginal Cadet Program and Certificate II in Leadership. This program provides a pathway for Aboriginal and Torres Strait Islander people who wish to become police officers.



## Actions from our Reconciliation Action Plan (RAP)

Our Reconciliation Action Plan serves as a powerful tool to advance reconciliation, promote cultural understanding and build stronger, more inclusive communities and workplaces.

- Our staff came together at different campuses to attend the Reconciliation WA's Virtual breakfast. Each campus hosted a virtual breakfast where staff tuned in and listened to inspiring stories from keynote speakers like Noongar, Yamatji and Wongi man Ken Wyatt and reconciliation ally Craig Foster.
- Staff joined thousands of people at Kaarta Koomba (Kings Park) to take part in a Walk for Reconciliation, connecting to Boodja and celebrating the living Noongar culture.
- Hosted NAIDOC event at our Midland campus, honouring the 2023 theme 'For our Elders'.
- Delivery of Aboriginal Cultural Awareness training, either online or in face-to-face workshops has continued this year, with more than 93% of staff having completed.
- Leadership staff participated in 'Acknowledge This!' An interactive training workshop on how to deliver an authentic Acknowledgement of Country.
- NMTAFE's Gallery Central Art Collection celebrated Aboriginal and Torres Strait Islanders with a selection of artworks showcased throughout NAIDOC week. This provided an opportunity for all to learn about First Nations cultures through our Indigenous Artist Feature Week across the College's social media promoting NMTAFE's Indigenous Art Collection, staff and graduates.



## Inclusive Opportunities and Accessibility



**2,873** students disclosed having a disability in Profile Funded Delivery



Delivered  
**1,312,151** SCH



**81.8%**  
Student Satisfaction Rate



**1,212** qualifications completed  
Certificate II or above

Throughout 2023, our Accessibility and Learning Support (ALS) team assisted 991 students with a disability through the provision of assistive technology, ergonomic equipment, Auslan interpreters, learning plans and study support sessions.

We continued to deliver key actions from our Disability Access and Inclusion Plan (DAIP) 2022-2026. This plan provides the commitment and direction for further progress in improving access and inclusion for people with disability. Some of our key DAIP achievements include:

- Development and implementation of the Universal Design for Learning (UDL) Masterclass for lecturing staff.
- Representation of people with a disability on the Student Advisory Working Group.
- All staff online forums have an Auslan interpreter and a transcript and copy of the livestream are made available to all staff.
- Inclusive and accessible social media content with the use of image descriptions (alternative text) on posts.
- Continued partnership with TAFE Specialist Employment Partnership (TSEP) program.
- Development of an orientation video, with an Auslan interpreter, with information about accessing support.
- Permanent appointment of Mental Health and Wellbeing Consultant.

We strengthened our focus on wellbeing and mental health providing students with access to free counselling sessions through PeopleSense, delivered Mental health awareness training to staff and students, held events in recognition of key awareness days such as 'Wear it Purple Day', 'R U Ok Day', and 'Movember'.

We have achieved the first stages in the redevelopment of our Wellbeing Framework to align with relevant State and National Mental Health and Wellbeing Strategies.

## Connecting Youth and Opportunity



**12,877** students aged between 15-24 years  
in Profile Funded Delivery



Delivered  
**5,340,897** SCH



Provided third party delivery  
agreements with **17 schools**



**2,041** students participated  
in VETDSS courses in 2023

Delivering youth training programs is essential for fostering skill development, empowering youth, fostering innovation, building resilience and well-being, and preparing the future workforce.

- To increase opportunities for students at school to participate in a range of courses, in a variety of industry areas, NMTAFE expanded our VET Delivered to Secondary Students (VETDSS) offerings. Some of these include:
  - » Certificate II in Autonomous Workplace Operations
  - » Certificate II in Sampling and Measurement
  - » Certificate II in Rail Infrastructure
  - » Certificate IV in Preparation for Health and Nursing Studies
- Skills for Education and Employment (SEE) helps job seekers develop their language, literacy, numeracy and technology skills with the aim to prepare them for employment, training or further study. NMTAFE delivered the SEE program at the Midland PCYC for youth that needed to develop these skills.
- Art and Design Portfolio hosted the Smith Family *SmArts* program for Year 8 students from Cecil Andrews College and Year 9 Students from Swan View SHS. *SmArts* is designed to provide students in Years 8 - 12 who are interested in creative arts with links to art organisations and relevant career information. It aims to raise student's education aspirations and career knowledge of the creative arts through an interconnected creative program.





## Sparkling Curiosity - Career Taster Program [CTP]



**63 activities developed** covering all portfolios, delivered multiple times across 171 experiences, consisting of 245 activities



**78 schools** participated



**3,320 Year 9 students engaged** with the CTP program

Our active participation in the Year 9 Career Taster Program [CTP] has sparked curiosity, broadened horizons for students and bridged the gap between classroom learning and real-world opportunities. By facilitating hands-on activities and immersive experiences, we've empowered these young minds to become 'career curious' and connect more deeply with the vast possibilities the professional world holds for them.

Emphasis was placed on promoting the inclusion of minority and underrepresented groups, with the CTP hosting:

- 96 Aboriginal and Torres Strait Islander students
- 123 students with disability
- 260 neurodiverse students
- 269 at-risk students

and offering the following activities -

- **Education Support fitness** - a fitness Career Taster for students with disability showed the students how a career in Fitness is possible for all.
- **Neurodiverse – IT** - an IT Career Taster at our East Perth Campus combined with a visit to Curtin University for a collaboration with the Autism Academy for the afternoon learning about future pathways. This pilot program was very successful and is planned again for 2024.

Our Portfolios offered a wide range of CTP activities comprising of 63 career taster activities across various industries, providing a total of 171 experiences with 245 activities delivered.

The Art and Design Portfolio welcomed hundreds of Year 9 students from a variety of locations, stretching from Roebourne to Mandurah. The CTP offered workshops in multiple creative industries such as Product Design, Interior Design, Jewellery, Print Making, and Fashion Design. Each of these workshops was designed to provide students with a taste of potential career paths in these creative fields.

Our Media and Music Portfolio offered a wide range of hands-on career taster activities, engaging with nearly a thousand students in activities ranging from working in the film and television studio, creating 3D and 2D projects to programming graphics and sound into a playable game.

Several thousand students attending the CTP were surveyed, of which 87.3% rated the event 4-5 stars and 87% found it useful in making decisions about their future study and employment options.



## Course in Early Career Discovery


The Course in Early Career Discovery provides Year 9 students with early exposure to career options and pathways, focusing on three key areas:

1. Self-awareness and discovery of career interests
2. An exploration of pathways to contemporary and emerging skills and careers
3. Identification and use of career planning tools and activities

NMTAFE commenced the delivery of this course in Semester 2, with flexible delivery options offered to schools to suit their requirements including online or face to face. Nine schools participated in the course, with 302 students enrolled.



## Jobs and Skills Centres

 **15,008** total client contacts  
for the calendar year 2023

NMTAFE Jobs and Skills Centres (JSC) continue to serve as pivotal one-stop hubs for career, training, and employment guidance. Situated at our campuses in Joondalup, Balga, Midland, and Perth, these centres ensure accessibility to their invaluable free services to individuals and businesses. Our dedicated staff continue to provide a range of assistance including career advice, apprenticeship information, and employer support services, alongside a robust online jobs board to bridge the gap between job seekers and employers. Their culturally inclusive approach extends to providing tailored support to Aboriginal and Torres Strait Islander people, individuals with disability and those from diverse linguistic and cultural backgrounds.

Engaging with local community groups, schools, industry, and businesses, our JSC staff provided an outreach service at expos, information days, career days and career development workshops. Our Industry Liaison Officers offered guidance on apprenticeships and traineeships, recruitment strategies and training/upskilling opportunities together with educating local businesses about the WA Industry Participation Strategy and the Indigenous Procurement Policy and assisting them in the development of Aboriginal recruitment strategies.

Our Enhanced Aboriginal and Engagement (EAE) team continued to provide culturally safe career and training advice to individuals at schools and youth centres throughout the north metropolitan corridor and worked with community organisations such as Noongar outreach (at Risk youth), Wungening Aboriginal Corp, Youth Futures and Swan City Youth Centre, running workshops and providing career guidance to those eager to participate in training.

Collaborating with educational institutions like Butler College, the EAE also facilitated an incursion service for students, engaging with those in years 9 - 12 every Monday. This service encompassed valuable support in resume writing, job search activities, and career guidance. Consequently, this initiative played a pivotal role in students advancing to enrol at NMTAFE and participating in the Koomba Birdal program during Semester 2.


In 2023 the JSC achievements included:

- Attended over 78 school and community expos and information evenings to inform students about post school training options and employment information.
- Provided post school and employment training/employment pathways to Aboriginal year 10–12 students.
- Delivered over 60 employability workshops (to individuals looking to enter the workforce).
- Assisted employers post over 550 job vacancies throughout the year on the free Jobs and Skills WA Jobs Board.



# Commonwealth Contracts

## Adult Migrant English Program (AMEP)

 **2,689** students participated in AMEP

NMTAFE's Adult Migrant English Program (AMEP) offers language tuition to eligible adult migrants and refugees, serving as a significant source of non-profile funding. Post-Covid, the program experienced a 12.5% growth, reaching 2,689 students in non-profile funded training.

Celebrating its 75th anniversary in 2023, AMEP focused on streamlining administration, enhancing digital service delivery, expanding staff, engaging stakeholders, and innovating online delivery for improved employment and study outcomes.



## Care Community

In 2023 NMTAFE continued as the lead agency for the WA Consortium (Care Community) to attract, train and support the retention of an additional 1400 Home Care Workers (HCWs) in WA as part of the Federal Government's Home Care Workforce Support Program. Initially scheduled to end on 31 March 2023, the contract was extended until 30 June 2024.

Responding to feedback from industry the Care Community developed several innovative solutions to assist providers in meeting their current workforce needs. In the metropolitan area the Buddy Grant Program was launched enabling care providers to receive funding to provide supervised buddy shifts for new HCWs to ensure a comprehensive on boarding process.

In support of care providers' staff retention initiatives, a series of comprehensive training programs were implemented across metropolitan areas. These online and face to face training workshops encompassed crucial topics such as Older Persons Mental First Aid and specialised Aboriginal and Torres Strait Islander Mental Health First Aid Training.

In the regional areas of the state, proactive efforts were undertaken, in collaboration with local Community Resource Centres (CRCs). This collaboration aimed to secure funding for these centres, empowering them to recruit and train a dedicated local workforce with the skills to deliver a diverse range of home care services to individuals residing in remote areas.

Highlights in 2023 include:

- 39 care providers signed up to the Buddy Program.
- Over 1,700 Health Care Workers projected to participate in the Buddy Program.
- 54 new and existing Health Care Workers participating in the mentorship programs.
- 20 Community Resources Centres signed up to the Local Workforce grant.



# Significant Issues Impacting the Agency



North  
Metropolitan



**International Students**  
*East Perth campus*  
[Take a virtual tour of this campus](#)

## College Lecturer Industry Placement (CLIP) Program

This year NMTAFE made progress in its CLIP program, funded by the WA State Government's \$9.9m initiative to enhance industry relevance for WA TAFE lecturers. Despite challenges such as increased student enrolments and a shortage of relief lecturers, our commitment to professional development saw our staff participate in industry placements. This underscores our steadfast dedication to staying at the forefront of industry trends, ensuring currency, and elevating the educational journey for our students. Lecturers immersed themselves in valuable placements with esteemed organisations such as Rio Tinto, positioning them on the leading edge of advancements in clean energy and emerging technologies.

## International Students

NMTAFE has seen an increased focus on re-engaging with international students after the negative impact of COVID-19 on student numbers. The focus is enhanced by state government initiatives, targeted promotional campaigns, and the offering of scholarships. This year the college has welcomed international students from 55 different countries, marking a notable 28.3% increase from 2022. This positive trend underscores a strong post-pandemic recovery and highlights our continued efforts in attracting students from across the globe.

## Cost per SCH

The cost per SCH decreased by 5% over 2022's figure. Total cost of Services increased by \$16.1M over 2022's figure whilst total SCH delivered increased by 1.33M. Major cost increases were due to employee expenses and supplies and services.

## Recruitment and Retention of Lecturing Staff

In 2023, like many industries, NMTAFE faced challenges in recruiting and retaining skilled lecturers, including in expanding and high-demand sectors. The competitive market and appeal of opportunities in the private sector impacts securing lecturers with academic and industry expertise.

To ameliorate these impacts, we are actively addressing these challenges through targeted recruitment, industry partnerships, and professional development, aiming to foster a culture of continuous learning and innovation among lecturers, ensuring the ongoing success of our training.

## Infrastructure Development

NMTAFE has embarked on significant infrastructure development, with notable projects being undertaken at our Joondalup and Balga campuses. To facilitate these improvements, there has needed to be flexibility in schedules and locations.

The college community has embraced these developments and demonstrated a collaborative spirit in navigating the disruptions. NMTAFE has remained committed to transparent communication, collaborative problem-solving, and ensuring that the impact on staff and students is minimised.



**Aged and Disability Care students**  
*Joondalup (McLarty) campus*

Take a virtual tour of  
this campus

A woman with short dark hair, wearing a purple polo shirt with a logo, stands in a clinical setting. She is smiling and holding a small, light-colored object in her hands. In the background, a medical mannequin is seated in a chair. To the left, another person in a purple shirt is partially visible, leaning over a table. The scene is brightly lit, and medical equipment is visible in the background.

## Disclosures and Legal Compliance



# Certification of Financial Statements

For the reporting period ended 31 December 2023.

The accompanying financial statements of North Metropolitan 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 period ended 31 December 2023 and the financial position as of 31 December 2023.

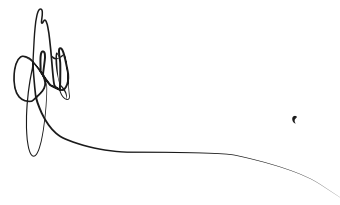
At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



**Dr Mara West**  
Chair, Governing Council  
13 March 2024



**Michelle Hoad**  
Managing Director  
North Metropolitan TAFE  
13 March 2024



**Othmar Beerli**  
Chief Finance Officer  
North Metropolitan TAFE  
13 March 2024

# Auditor General – Independent Auditor's Report 2023



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 North Metropolitan TAFE

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

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

- the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the North Metropolitan TAFE for the year ended 31 December 2023 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

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

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

The Governing Council is responsible for:

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

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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

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

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

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

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

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

## Report on the audit of controls

### Opinion

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

In my opinion, in all material respects, the controls exercised by the North Metropolitan TAFE are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 31 December 2023.

### The Governing Council's responsibilities

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



### Auditor General's responsibilities

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

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

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

### Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the North Metropolitan TAFE for the year ended 31 December 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the North Metropolitan TAFE are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2023.

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

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

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

## Auditor General's responsibilities

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

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

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

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

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

## Other information

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2023, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the North Metropolitan TAFE for the year ended 31 December 2023 included in the annual report on the TAFE's website. The TAFE's management is responsible for the integrity of the TAFE's website. This audit does not provide assurance on the integrity of the TAFE's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
14 March 2024



# Financial Statements

## Statement of Comprehensive Income for the year ended 31 December 2023

	Notes	2023 (\$)	2022 (\$)
<b>Cost of services</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1	150,238,107	141,815,053
Supplies and services	2.3	46,243,034	39,041,522
Grants and subsidies	2.2	555,826	8,243
Finance cost	6.4	14,033	16,721
Other expenses	2.3	14,129,448	13,669,747
Loss on disposal of non-current assets	3.6	74,704	1,659,599
Depreciation and amortisation expense	4.1.1, 4.2, 4.3.1	16,527,561	15,489,929
<b>Total cost of services</b>		<b>227,782,714</b>	<b>211,700,814</b>
<b>Income</b>			
Fee for service	3.2	23,287,453	19,196,875
Student fees and charges	3.2	16,980,327	19,715,121
Ancillary trading	3.2	729,714	554,887
Commonwealth grants and contributions	3.3	2,426,275	4,426,275
Interest revenue	3.4	2,414,396	819,907
Other revenue	3.5	807,377	816,031
<b>Total income</b>		<b>46,645,543</b>	<b>45,529,096</b>
<b>Total income other than income from State Government</b>		<b>46,645,543</b>	<b>45,529,096</b>
<b>Net costs of services</b>		<b>181,137,171</b>	<b>166,171,718</b>
<b>Income from State Government</b>			
Grants and subsidies	3.1	155,103,103	138,728,276
Resources Received	3.1	9,186,589	7,462,746
Income from other public sector entities	3.1	4,799,125	3,347,709
<b>Total income from State Government</b>		<b>169,088,817</b>	<b>149,538,731</b>
<b>Surplus (deficit) for the period</b>		<b>(12,048,355)</b>	<b>(16,632,987)</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus		12,887,638	34,857,940
<b>Total other comprehensive income</b>		<b>12,887,638</b>	<b>34,857,940</b>
<b>Total comprehensive surplus/ (deficit) for the period</b>		<b>839,283</b>	<b>18,224,953</b>

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

## Statement of Financial Position as at 31 December 2023

	Notes	2023 (\$)	2022 (\$)
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	6.1	32,701,303	37,462,680
Restricted cash and cash equivalents	6.1	12,370,941	12,822,248
Receivables	5.1	7,681,451	6,360,224
Other current assets	5.2	2,088,311	2,017,662
<b>Total current assets</b>		<b>54,842,007</b>	<b>58,662,814</b>
<b>Non-current assets</b>			
Restricted cash and cash equivalents	6.1	4,874,878	3,889,163
Property, plant and equipment	4.1	478,589,114	471,722,613
Right-of-use assets	4.2	241,204	320,104
Intangible assets	4.3	50,999	73,160
<b>Total non-current assets</b>		<b>483,756,196</b>	<b>476,005,040</b>
<b>Total assets</b>		<b>538,598,203</b>	<b>534,667,854</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	5.3	9,239,897	15,969,369
Lease liabilities	6.2	81,305	157,323
Employee related provisions	2.1	14,587,354	21,480,635
Other current liabilities	5.4	12,391,316	8,239,258
<b>Total current liabilities</b>		<b>36,299,873</b>	<b>45,846,585</b>
<b>Non-current liabilities</b>			
Lease liabilities	6.2	169,972	172,496
Employee related provisions	2.1	11,451,861	4,667,228
<b>Total non-current liabilities</b>		<b>11,621,833</b>	<b>4,839,724</b>
<b>Total liabilities</b>		<b>47,921,705</b>	<b>50,686,309</b>
<b>Net assets</b>		<b>490,676,498</b>	<b>483,981,545</b>
<b>Equity</b>			
Contributed equity		496,471,894	490,616,224
Reserves		87,185,722	74,298,085
Accumulated surplus / [deficit]		[92,981,118]	[80,932,764]
<b>Total equity</b>		<b>490,676,498</b>	<b>483,981,545</b>

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

## Statement of Cash Flows for the year ended 31 December 2023

	Notes	2023 (\$)	2022 (\$)
<b>Cash flows from State Government</b>			
Grants and subsidies - Department of Training and Workforce Development		155,075,269	142,509,352
Funds from other public sector entities		4,799,125	3,250,670
<b>Total Net cash provided by State Government</b>		<b>159,874,394</b>	<b>145,760,022</b>
<i>Utilised as follows:</i>			
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employee benefits expenses		(155,471,116)	(136,113,568)
Supplies and services		(37,575,018)	(31,466,107)
Finance cost		(14,033)	(16,721)
Grants and subsidies		(555,826)	(8,243)
GST payments on purchases		(5,045,996)	(3,828,412)
Other payments		(14,061,057)	(12,879,020)
<b>Receipts</b>			
Fee for service		22,853,261	20,382,262
Student fees and charges		18,032,727	19,345,448
Ancillary trading		729,714	554,887
Commonwealth grants and contributions		4,426,275	4,426,275
Interest received		2,024,537	584,393
GST receipts on sales		794,838	803,828
GST receipts from taxation authority		4,142,898	2,907,262
Other receipts		649,901	714,420
<b>Net cash provided by/(used in) operating activities</b>		<b>(159,068,895)</b>	<b>(134,593,296)</b>
<b>Cash Flows from Investing Activities</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(7,636,557)	(3,872,444)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		8,193	44,119
Capital contribution		2,772,326	2,349,347
<b>Net cash provided by/(used in) investing activities</b>		<b>(4,856,038)</b>	<b>(1,478,978)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Payments</b>			
Principal elements of lease payments		(176,429)	(382,127)
<b>Net cash provided by/(used in) financing activities</b>		<b>(176,429)</b>	<b>(382,127)</b>
Net increase (decrease) in cash and cash equivalents		(4,226,968)	9,305,621
Cash and cash equivalents at the beginning of period		54,174,091	44,868,470
<b>Cash and cash equivalents at the end of period</b>	<b>6.1</b>	<b>49,947,123</b>	<b>54,174,091</b>

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

## Statement of Changes in Equity for the year ended 31 December 2023

	Notes	Contributed Equity (\$)	Reserves (\$)	Accumulated Surplus/(Deficit) (\$)	Total Equity
<b>Balance at 1 January 2022</b>		<b>484,917,305</b>	<b>39,440,145</b>	<b>(64,299,776)</b>	<b>460,057,674</b>
Surplus/(deficit)				(16,632,987)	(16,632,987)
Other comprehensive income			34,857,940	-	34,857,940
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>34,857,940</b>	<b>(16,632,987)</b>	<b>18,224,953</b>
<i>Transactions with owners in their capacity as owners:</i>					
Capital appropriations		2,349,347	-		2,349,347
Other contributions by owners		3,349,571	-		3,349,571
<b>Total</b>		<b>5,698,918</b>	<b>-</b>	<b>-</b>	<b>5,698,918</b>
<b>Balance at 31 December 2022</b>		<b>490,616,223</b>	<b>74,298,085</b>	<b>(80,932,763)</b>	<b>483,981,545</b>
<b>Balance at 1 January 2023</b>		<b>490,616,223</b>	<b>74,298,085</b>	<b>(80,932,763)</b>	<b>483,981,545</b>
Surplus/(deficit)				(12,048,355)	(12,048,355)
Other comprehensive income			12,887,638	-	12,887,638
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>12,887,638</b>	<b>(12,048,355)</b>	<b>839,283</b>
<i>Transactions with owners in their capacity as owners:</i>					
Capital appropriations		2,772,326	-		2,772,326
Other contributions by owners		3,083,344	-		3,083,344
Distributions to owners		-	-		-
<b>Total</b>		<b>5,855,670</b>	<b>-</b>	<b>-</b>	<b>5,855,670</b>
<b>Balance at 31 December 2023</b>		<b>496,471,893</b>	<b>87,185,723</b>	<b>(92,981,118)</b>	<b>490,676,498</b>

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



## Notes to Financial Statements for the year ended 31 December 2023

### 1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Managing Director of NMTAFE on 13 March 2024.

#### Statement of compliance

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

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

#### Basis of preparation

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

#### Accounting for Goods and Services Tax (GST)

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

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

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

#### Judgements and estimates

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

#### Contributed equity

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

#### Comparative information

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

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

## 2. Use of our funding

### Expenses incurred in the delivery of service

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

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Grants and subsidies	2.2
Other expenditure	2.3

### 2.1 (a) Employee benefits expenses

	2023	2022
Employee benefits	135,534,721	128,449,725
Termination benefits	158,084	109,970
Superannuation - defined contribution plans	14,545,302	13,255,357
<b>Total employee benefits expenses</b>	<b>150,238,107</b>	<b>141,815,053</b>
Add: AASB 16 Non-monetary benefits		
Provision of vehicle benefits	22,807	30,848
Less: Employee contributions	(15,888)	(17,516)
<b>Net employee benefits expenses</b>	<b>150,245,026</b>	<b>141,828,385</b>

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

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

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

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

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

### 2.1 (b) Employee related provisions

	2023	2022
<b>Current</b>		
<b>Employee benefits provision</b>		
Annual leave	4,473,165	4,431,513
Long service leave	9,188,604	15,607,053
Deferred salary scheme	165,296	153,836
Purchased leave	5,905	1,547
	<b>13,832,970</b>	<b>20,193,949</b>
<b>Other provisions</b>		
Employment on-costs	754,384	1,286,686
Other	-	-
<b>Total current employee related provisions</b>	<b>14,587,354</b>	<b>21,480,635</b>
<b>Non-current</b>		
<b>Employee benefits provision</b>		
Long service leave	10,981,461	4,386,470
	<b>10,981,461</b>	<b>4,386,470</b>
<b>Other provisions</b>		
Employment on-costs	470,400	280,758
<b>Total non-current employee related provisions</b>	<b>11,451,861</b>	<b>4,667,228</b>
<b>Total employee related provisions</b>	<b>26,039,215</b>	<b>26,147,863</b>

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

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

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

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

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

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

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

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

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 2.3. Other expenditure and are not included as part of NMTAFE's 'employee benefits expense', the related liability is included in 'Employment on-costs provision'.

#### Employment on-costs provisions

	2023	2022
Carrying amount at start of period	1,567,444	1,549,331
Additional / (reversals of) provisions recognised	559,656	885,036
Payments / other sacrifices of economic benefits	(933,809)	(866,923)
<b>Total carrying amount at end of period</b>	<b>1,224,784</b>	<b>1,567,444</b>

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

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

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

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

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

## 2.2 Grants and subsidies

	2023	2022
<b>Recurrent</b>		
Scholarships for students	555,826	8,243
<b>Total grants and subsidies</b>	<b>555,826</b>	<b>8,243</b>

Transactions in which NMTAFE provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

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

## 2.3 (b) Other Expenditure

	2023	2022
<b>Supplies and services</b>		
Consumables and minor equipment	12,572,643	10,028,282
Communication expenses	569,864	451,628
Utilities expenses	4,454,979	3,751,328
Consultancies and contracted services	21,787,048	19,097,325
Minor works	2,152,810	1,466,191
Rental cost	676,056	751,455
Travel and passenger transport	177,147	97,485
Advertising and public relations	243,505	203,048
Staff professional development activities	342,583	208,155
Software licence expense	1,622,281	1,363,308
Insurance expense	894,774	793,489
Supplies and services - other	749,344	829,827
<b>Total supplies and services expenses</b>	<b>46,243,034</b>	<b>39,041,522</b>
<b>Other expenses</b>		
Audit fees	231,831	194,160
Building maintenance	3,927,109	3,560,176
Equipment repairs and maintenance	154,787	288,622
Expected credit losses expense	115,164	210,414
Employment on-costs	9,486,802	9,338,624
Student prizes and awards	140,848	31,979
Losses and write-offs	54,950	50
Other	17,957	45,723
<b>Total other expenses</b>	<b>14,129,448</b>	<b>13,669,747</b>
<b>Total other expenditure</b>	<b>60,372,482</b>	<b>52,711,269</b>

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

### Rental expenses include:

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

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

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

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

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

Please refer to note 5.1. Movement in the allowance for impairment of trade receivables.

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

### Asset Revaluation:

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



### 3. Our funding sources

#### How we obtain our funding

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

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

#### 3.1 Income from State Government

	2023	2022
<b>Grants and subsidies received during the period:</b>		
<b>Grants and subsidies</b>		
Delivery and Performance Agreement (DPA)	151,508,005	135,788,745
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	3,580,690	2,939,531
Other recurrent funds	14,407	-
	<b>155,103,103</b>	<b>138,728,276</b>
<b>Services received free of charge from other State Government agencies during the period:</b>		
<b>Department of Training and Workforce Development</b>		
- Corporate systems support	7,939,819	6,377,759
- Marketing and publications	358,358	129,197
- Human resources and industrial relations support	78,425	86,021
- Other	793,855	852,289
Other Government (State Solicitor's Office)	16,132	17,480
	<b>9,186,589</b>	<b>7,462,746</b>
<b>Income from other public sector entities</b>		
Fee for service - Department of Training and Workforce Development (DTWD)	-	19,632
Fee for service - Government (other than DTWD)	122,268	163,883
International Division Fees - State Government	4,676,857	3,164,194
	<b>4,799,125</b>	<b>3,347,709</b>
<b>Total income from State Government</b>	<b>169,088,817</b>	<b>149,538,731</b>

**Grants and subsidies** is recognised as income when the performance obligations are satisfied. Grants and subsidies fund the net cost of services delivered. Appropriate revenue comprises the following:

- Cash component; and
- A receivable (asset).

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

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

#### 3.2 User charges and fees

	2023	2022
<b>Fee for service</b>		
Fee for service - general	3,733,258	2,893,580
Fee for service - Commonwealth Government	19,258,941	16,119,094
International fees	295,254	184,201
<b>Total fee for service</b>	<b>23,287,453</b>	<b>19,196,875</b>
<b>Student fees and charges</b>		
Tuition fees	11,252,878	14,581,676
Enrolment and resource fees	5,522,762	4,937,191
Recognition of prior learning (RPL) fees	37,906	66,792
Incidental fees	49,881	37,392
Other College fees	116,900	92,070
<b>Total student fees and charges</b>	<b>16,980,327</b>	<b>19,715,121</b>
<b>Ancillary trading</b>		
Liveworks (not a trading activity)	588,747	474,624
Other ancillary revenue	140,968	80,263
<b>Total ancillary trading</b>	<b>729,714</b>	<b>554,887</b>
<b>Total user charges and fees</b>	<b>40,997,494</b>	<b>39,466,883</b>

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

### 3.3 Commonwealth grants and contributions

	2023	2022
Commonwealth specific purpose grants and contributions	2,426,275	4,426,275
	<b>2,426,275</b>	<b>4,426,275</b>

For non-reciprocal grants, NMTAFE recognises revenue when the grant is receivable at its fair value as and when its fair value can be reliably measured.

### 3.4 Interest revenue

	2023	2022
Interest revenue	2,414,396	819,907

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

### 3.5 Other revenue

	2023	2022
Employee contributions (2.1a)	15,888	17,516
Rental and facilities fees	441,774	471,048
Sponsorship and donations revenue	248,486	104,415
Miscellaneous revenue	101,229	223,052
<b>Total other revenue</b>	<b>807,377</b>	<b>816,031</b>

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

- Sale of goods - when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.
- Provision of services - by reference to the stage of completion of the transaction.

### 3.6 Gains/losses

	2023	2022
<b>Net proceeds from disposal of non-current assets</b>		
Motor vehicles, caravans and trailers	-	3,500
Plant, furniture and general equipment	8,193	40,619
<b>Total proceeds from disposal of non-current assets</b>	<b>8,193</b>	<b>44,119</b>
<b>Carrying amount of non-current assets disposed</b>		
Buildings	(82,897)	(1,703,718)
<b>Net gains/(losses)</b>	<b>(74,704)</b>	<b>(1,659,599)</b>
<b>Total gains/(losses)</b>	<b>(74,704)</b>	<b>(1,659,599)</b>

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

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

## 4. Key assets

### Assets utilised for economic benefit or service potential

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

	Notes
Property, plant and equipment	4.1
Right-of-use assets	4.2
Intangible assets	4.3

#### 4.1 Property, plant and equipment | Total key assets

Year ended 31 December 2023	Land (\$)	Buildings (\$)	Buildings under construction (\$)	Motor vehicles, caravans and trailers (\$)	Plant, furniture and general equipment (\$)	Computer equipment, communications network (\$)	Works of art (\$)	Total (\$)
<b>1 January 2023</b>								
Gross carrying amount	101,090,000	355,015,020	3,500,181	115,357	12,763,094	3,447,088	2,713,088	478,643,829
Accumulated depreciation	-	-	-	(78,749)	(4,979,345)	(1,818,439)	-	(6,876,534)
Accumulated impairment losses	-	-	-	-	(44,682)	-	-	(44,682)
<b>Carrying amount at the start of period</b>	<b>101,090,000</b>	<b>355,015,020</b>	<b>3,500,181</b>	<b>36,608</b>	<b>7,739,067</b>	<b>1,628,649</b>	<b>2,713,088</b>	<b>471,722,614</b>
Additions			6,340,376	57,598	3,871,393	165,354	9,592	10,444,312
Transfers (a)		4,731,014	(5,373,528)		642,514			-
Other disposals		(82,897)	(54,206)					(137,103)
Revaluation increments/(decrements)	5,460,000	7,427,638						12,887,638
Depreciation	-	(14,281,975)	-	(20,357)	(1,736,691)	(289,325)	-	(16,328,348)
<b>Carrying amount 31 December 2023</b>	<b>106,550,000</b>	<b>352,808,800</b>	<b>4,412,824</b>	<b>73,849</b>	<b>10,516,283</b>	<b>1,504,679</b>	<b>2,722,680</b>	<b>478,589,114</b>
Gross carrying amount	106,550,000	352,808,800	4,412,824	172,955	17,255,190	3,612,442	2,722,679	487,534,890
Accumulated depreciation	-	-	-	(99,106)	(6,694,225)	(2,107,763)	-	(8,901,094)
Accumulated impairment losses	-	-	-	-	(44,682)	-	-	(44,682)

##### Initial recognition

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

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

##### Subsequent measurement

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

Land is carried at fair value.

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

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

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

Land and buildings were revalued as at 1 July 2023 by Landgate.

The valuations were performed during the year ended 31 December 2023 and recognised at 31 December 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$2,700,000 (2022: \$2,500,000) and buildings: \$200,000 (2022: \$200,000).

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

As at 31 December 2023, there were no indications of impairment to property, plant and equipment.

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

<b>Land</b>	Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuation Services).
<b>Buildings</b>	<p><i>Historical cost per square metre floor area (M<sup>2</sup>)</i></p> <p>The costs of constructing specialised buildings with similar utility are extracted from financial records of the Model Department, then indexed by movements in CPI.</p> <p><i>Consumed economic benefit/obsolescence of asset</i></p> <p>These are estimated by the Western Australian Land Information Authority (Valuation Services).</p>

**Revaluation model:**

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

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

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

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

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

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

c) **Works of art** are revalued every 3 years by an independent artwork valuer to ensure the carrying amount does not differ materially from fair value.

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

**4.1.1 Depreciation and impairment change for the period**

	2023	2022
<b>Depreciation</b>		
Buildings	14,281,975	13,484,047
Motor vehicles, caravans and trailers	20,357	6,808
Plant, furniture and general equipment	1,736,691	1,294,874
Computers and communication network	289,325	319,610
<b>Total depreciation for the period</b>	<b>16,328,348</b>	<b>15,105,339</b>

As at 31 December 2023 there were no indications of impairment to property, plant and equipment.

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

**Finite useful lives**

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule includes items under include assets held for sale, land and investment properties.

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

Asset	Useful life
Building	40 years
Motor vehicles, caravans and trailers	3 to 20 years
Plant, furniture and general equipment	3 to 20 years
Computer equipment and communication network	3 to 25 years

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

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

**Impairment**

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

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



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

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

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

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

#### 4.2 Right-to-use-assets | Year ended 31 December 2023

	Building	Vehicles	Total
Carrying amount at start of period	68,827	251,277	320,103
Adjustments to ROU accumulated depreciation value	-		-
Additions	9,049	89,105	98,154
Depreciation	(77,875)	(99,178)	(177,053)
<b>Net Carrying Amount as at end of period</b>	<b>0</b>	<b>241,204</b>	<b>241,204</b>

##### Initial recognition

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

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

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

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

##### Subsequent measurement

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

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

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

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

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

#### 4.3 Intangible assets | Year ended 31 December 2023

	Computer software and licences	Total
<b>1 January 2023</b>		
Cost	110,802	<b>110,802</b>
Accumulated amortisation	(37,642)	<b>(37,642)</b>
<b>Carrying amount at start of period</b>	<b>73,159</b>	<b>73,159</b>
Amortisation expense	(22,160)	<b>22,160</b>
<b>Carrying amount at end of period</b>	<b>50,999</b>	<b>50,999</b>

##### Initial recognition

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

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- An intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- The intangible asset will generate probable future economic benefit;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138 Intangible Assets (as noted above), are capitalised.

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

##### Subsequent measurement

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

#### 4.3.1 Amortisation and impairment

	2023	2022
Computer software	22,160	22,160

As at 31 December 2023 there were no indications of impairment to intangible assets.

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

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

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

Class	Useful life
Computer software <sup>(a)</sup>	3 to 5 years
Licenses	3 to 5 years
Internally developed software	3 to 5 years

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

#### Impairment of intangible assets

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

## 5. Other assets and liabilities

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

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4

### 5.1 Receivables

	2023	2022
<b>Current</b>		
Receivables - Trade	511,159	448,554
Receivables - Students	1,452,568	690,813
Allowance for impairment of receivables	(437,174)	(386,425)
Accrued revenue	5,066,730	4,665,263
GST receivable	822,986	816,014
Other receivables	265,182	126,005
<b>Total current</b>	<b>7,681,452</b>	<b>6,360,224</b>
<b>Balance at end of period</b>	<b>7,681,452</b>	<b>6,360,224</b>

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

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

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

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

## 5.2 Other assets

	2023	2022
<b>Current</b>		
Prepayments	2,083,485	2,017,072
Other	4,827	591
<b>Total current</b>	<b>2,088,311</b>	<b>2,017,663</b>
<b>Balance at end of period</b>	<b>2,088,311</b>	<b>2,017,663</b>

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

## 5.3 Payables

	2023	2022
<b>Current</b>		
Trade payables	143,643	63,832
Accrued expenses	4,743,800	6,263,870
Accrued salaries and related costs	4,352,454	9,631,736
Paid parental leave payable	-	9,931
<b>Total current</b>	<b>9,239,897</b>	<b>15,969,368</b>
<b>Balance at end of period</b>	<b>9,239,897</b>	<b>15,969,368</b>

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

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

## 5.4 Other liabilities

	2023	2022
<b>Current</b>		
Income received in advance <sup>(a)</sup>	4,766,576	2,351,114
Grants and advances (provision for under-delivery in Government funded courses)	789,891	3,496,919
Grants and advances other	6,249,292	1,570,794
Monies/deposits held in trust <sup>(b)</sup>	585,557	820,431
<b>Total current</b>	<b>12,391,316</b>	<b>8,239,258</b>
<b>Balance at end of period</b>	<b>12,391,316</b>	<b>8,239,258</b>

<sup>(a)</sup> Includes unspent funds provided under the VET Student Loan arrangements not yet allocated to student enrolments and income received in advance from students.

<sup>(b)</sup> Includes donated funds for use by the College for student scholarships or awards, student hire deposits and student prepayments for 2022 course enrolments.

## 6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of NMTAFE.

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

### 6.1 Cash and cash equivalents

	2023	2022
<b>Current</b>		
<b>Cash and cash equivalents</b>		
Cash On Hand	5,450	6,730
Cash At Bank	32,695,853	37,455,949
<b>Total cash and cash equivalents</b>	<b>32,701,303</b>	<b>37,462,679</b>
<b>Restricted cash and cash equivalents current</b>		
DPA funds due to DTWD <sup>(a)</sup>	4,375,272	4,459,585
Commonwealth specific purpose	4,069,378	4,063,604
Capital works program <sup>(b)</sup>	3,348,877	3,479,948
Other <sup>(c)</sup>	577,414	819,111
	<b>12,370,941</b>	<b>12,822,248</b>
<b>Total current</b>	<b>45,072,244</b>	<b>50,284,927</b>
<b>Non-current</b>		
Restricted cash 27th pay (non-current) <sup>(d)</sup>	4,874,878	3,889,163
<b>Total non-current</b>	<b>4,874,878</b>	<b>3,889,163</b>
<b>Balance at end of period</b>	<b>49,947,123</b>	<b>54,174,091</b>

<sup>(a)</sup> Monies refundable to the Department of Training and Workforce Development for under delivery of Student Curriculum Hours.

<sup>(b)</sup> Ongoing building works, capital projects and equipment.

<sup>(c)</sup> Money bestowed on the College by companies or individuals for the provision of awards or scholarships to students.

<sup>(d)</sup> Monies held for the unfunded 27th Pay, this is due for payment in 2025.

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

## 6.2 Lease liabilities

	2023	2022
Not later than one year	81,305	157,323
Later than one year and not later than five years	164,969	169,966
Later than five years	5,497	2,530
	<b>251,771</b>	<b>329,819</b>
Current	81,305	157,323
Non-current	169,972	172,496
<b>Balance at end of period</b>	<b>251,277</b>	<b>329,819</b>

### Initial measurement

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

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

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

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

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

## Subsequent measurement

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

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

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

	2023	2022
Lease interest expense	14,033	16,721
<b>Total lease expense</b>	<b>14,033</b>	<b>16,721</b>

## 6.3 Assets pledged as security

	2023	2022
Right-of use asset buildings	-	68,827
Right-of use asset vehicles	241,204	251,277
<b>Total assets pledged as security</b>	<b>241,204</b>	<b>320,103</b>

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

## 6.4 Finance costs

	2023	2022
Lease interest expense	14,033	16,721
<b>Finance costs expensed</b>	<b>14,033</b>	<b>16,721</b>

Finance cost is the interest component of lease liability repayments (Statefleet vehicle leases) - see note 6.2.

## 6.5 Commitments

### 6.5.1 Capital commitments

	2023	2022
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	954,634	3,552,914
<b>Balance at end of period*</b>	<b>954,634</b>	<b>3,552,914</b>

### 6.5.2 Other expenditure commitments

	2023	2022
Other expenditure commitments, contracted for at the end of the reporting period but not recognised as liabilities are payable as follows:		
Within 1 year	6,324,790	5,151,523
Later than 1 year and not later than 5 years	1,404,688	1,290,531
Later than 5 years	372,804	-
<b>Balance at end of period*</b>	<b>8,102,282</b>	<b>6,442,054</b>

\*The totals presented for capital commitments are GST inclusive.



## 7. Financial Instruments and Contingencies

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

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

### 7.1 Financial instruments

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

	2023	2022
<b>Financial assets</b>		
Cash and cash equivalents	32,701,303	37,462,680
Restricted cash and cash equivalents	17,245,819	16,711,411
Financial assets at amortised cost <sup>(a)</sup>	6,858,465	5,544,209
<b>Total financial assets</b>	<b>56,805,588</b>	<b>59,718,301</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost <sup>(b)</sup>	9,239,897	15,969,369
Lease Liabilities	251,277	329,819
<b>Total financial liabilities</b>	<b>9,491,174</b>	<b>16,299,188</b>

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

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

### 7.2 Contingent assets and liabilities

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

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

#### 7.2.1 Contingent assets

NMTAFE has no contingent assets.

#### 7.2.2 Contingent liabilities

Casual employees' entitlement to long service leave NMTAFE is continuing to assess the application of the Long Service Leave Act 1958 for casual employees.

Current calculations show an estimated casual long service leave maximum contingent liability of \$1,502K but any value is subject to further guidance from Government Sectors Labour Relations (GSLR) on entitlement and calculation methodology.

A provision has not been recognised in the financial statements for casual LSL entitlements as they are not able to be measured with sufficient reliability and accuracy for inclusion as at the reporting date.

The following factors impact on the reliability of the calculation:

- Difficulties in obtaining detailed underlying data for both current and terminated employees in order to make an assessment.
- Determining continuous employment for casual employees under both the Act and the award is not yet clear. This includes the identification of breaks in service and whether this impacts on any entitlement.

## 8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related parties	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Non-current assets classified as held for transfer	8.7
Supplementary financial information	8.8

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

There were no significant events occurring after the reporting period.

### 8.2 Key management personnel

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

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

	2023	2022
<b>Compensation of Members of the Accountable Authority</b>		
<b>Compensation Band (\$)</b>		
270,001 - 280,000	-	1
260,001 - 270,000	1	-
20,001 - 30,000	1	-
10,001 - 20,000	-	2
1 - 10,000	7	10
<b>Compensation of Senior Officer</b>		
<b>Compensation Band (\$)</b>		
210,001 - 220,000	1	2
200,001 - 210,000	2	1
180,001 - 190,000	-	2
160,001 - 170,000	2	1
120,001 - 130,000	1	1
100,001 - 110,000	1	-
90,001 - 100,000	1	-
80,001 - 90,000	1	-
30,001 - 40,000	1	1
Short-term employee benefits	1,396,637	1,337,969
Post-employment benefits	166,480	148,923
Other long-term benefits	181,612	147,073
<b>Total compensation of key management personnel</b>	<b>1,744,729</b>	<b>1,633,965</b>

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

### 8.3 Related parties

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

Related parties of NMTAFE include:

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

### Material transactions with other related parties

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

### 8.4 Related bodies

NMTAFE has no related bodies.

### 8.5 Affiliated bodies

NMTAFE has no affiliated bodies.

### 8.6 Remuneration of auditors

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

	2023	2022
Auditing the accounts, financial statements, controls and key performance indicators	219,000	195,600

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

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

## 8.8 Supplementary financial information

### (a) Write-offs

During the financial year, \$242,203 (2022: \$246,426) of debts due to NMTAFE were written off, \$100,274 (2022: \$128,991) was written off asset register, and NIL (2022: \$50) in Cash was written off under the authority of:

	2023	2022
The accountable authority	342,477	374,766
	<b>342,477</b>	<b>374,766</b>

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

During the financial year, \$242,203 (2022: \$246,426) of debts due to NMTAFE were written off, \$100,274 (2022: \$128,991) was written off asset register, and NIL (2022: \$50) in Cash was written off under the authority of:

	2023	2022
Losses of public money and public and other property through theft or defaults	11,706	3,692
Amounts recovered	(11,706)	(2,083)
	<b>-</b>	<b>1,609</b>

### (c) Forgiveness of debts

During the financial year, there was no forgiveness (or waiver) of debts by NMTAFE.

### (d) Gifts of public property

During the financial year NMTAFE did not provide any Gifts of public property.

## 9. Explanatory statement (Controlled Operations)

This explanatory section explains variations in the financial performance of NMTAFE undertaking transactions under its own control, as represented by the primary financial statements.

This explanatory section explains variations in the financial performance of the NMTAFE undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year:
  - » Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. \$2,071,134 being 1% of \$207,113,400); and
  - » Total Assets of the annual estimates for the Statement of financial position (i.e. \$4,766,240 being 1% of \$476,624,029)
2. Actual results for the current year and the prior year actual:
  - » Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. \$2,117,008 being 1% of \$211,700,812); and
  - » Total Assets for the previous year for the Statement of financial position (i.e. 5,346,679 being 1% of \$534,667,854).

## 9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2023 (\$)	Actual 2023 (\$)	Actual 2022 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2023 and 2022 (\$)
<b>Expenses</b>						
Employee benefits expense	A, 1	139,355,675	150,238,107	141,815,053	10,882,432	8,423,055
Supplies and services	B, 2	38,808,050	46,243,034	39,041,522	7,434,984	7,201,512
Grants and subsidies		20,000	555,826	8,243	535,826	547,584
Finance cost		25,906	14,033	16,721	(11,873)	(2,688)
Other expenses		13,178,336	14,129,448	13,669,747	951,112	459,701
Loss on disposal of non-current assets		17,500	74,704	1,659,599	57,204	(1,584,895)
Depreciation and amortisation expense		15,707,933	16,527,561	15,489,929	819,628	1,037,632
<b>Total cost of services</b>		<b>207,113,400</b>	<b>227,782,714</b>	<b>211,700,813</b>	<b>20,669,314</b>	<b>16,081,901</b>
<b>Income</b>						
Fee for service	C, 3	19,244,459	23,287,453	19,196,875	4,042,994	4,090,578
Student fees and charges	D, 4	20,292,370	16,980,327	19,715,121	(3,312,043)	(2,734,794)
Ancillary trading		666,573	729,714	554,887	63,141	174,827
Commonwealth grants and contributions		3,500,000	2,426,275	4,426,275	(1,073,725)	(2,000,000)
Interest revenue		525,000	2,414,396	819,907	1,889,396	1,594,489
Other revenue		921,784	807,377	816,031	(114,407)	(8,654)
<b>Total revenue</b>		<b>45,150,186</b>	<b>46,645,543</b>	<b>45,529,096</b>	<b>1,495,357</b>	<b>1,116,446</b>
<b>Total income other than income from State Government</b>		<b>45,150,186</b>	<b>46,645,543</b>	<b>45,529,096</b>	<b>1,495,357</b>	<b>1,116,446</b>
<b>Net cost of services</b>		<b>161,963,214</b>	<b>181,137,171</b>	<b>166,171,717</b>	<b>19,173,957</b>	<b>14,965,454</b>
<b>Income from State Government</b>						
Grants and subsidies	E, 5	134,228,161	155,103,103	138,728,276	20,874,942	16,374,827
Resource received		8,435,147	9,186,589	7,462,746	751,442	1,723,842
Income from other public sector entities		4,161,000	4,799,125	3,347,709	638,125	1,451,416
<b>Total income from State Government</b>		<b>146,824,308</b>	<b>169,088,817</b>	<b>149,538,731</b>	<b>22,264,509</b>	<b>19,550,085</b>
<b>Surplus/(deficit) for the period</b>		<b>(15,138,906)</b>	<b>(12,048,355)</b>	<b>(16,632,986)</b>	<b>3,090,551</b>	<b>4,584,631</b>
<b>Other comprehensive income</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	12,887,638	34,857,939	12,887,638	(21,970,302)
<b>Total other comprehensive income</b>		<b>-</b>	<b>12,887,638</b>	<b>34,857,939</b>	<b>12,887,638</b>	<b>(21,970,302)</b>
<b>Total comprehensive deficit for the period</b>		<b>(15,138,906)</b>	<b>839,283</b>	<b>18,224,954</b>	<b>15,978,189</b>	<b>(17,385,671)</b>



### Major Estimate and Actual (2023) Variance Narratives

- a. The annual estimates did not include the final negotiated pay rises awarded to staff nor the staffing requirements for the increased student demand that eventuated in 2023.
- b. The estimates included lower projections for consumable and equipment spend based on planned student training at the time. Resources received free of charge notional expenditure was also calculated at a lower figure by DTWD than eventuated in 2023 (\$781K lower).
- c. The estimates assumed a similar level of fee for service activity in 2023, increased activity in the Adult Migrant Education program and short course delivery contributed to the favourable variance.
- d. The estimates did not fully account for the impact of the Fee Free and Lower Fees Local Skills initiatives and the impact on the generation of student fees in 2023.
- e. The estimates did not anticipate a higher level of student training hours and associated funding in 2023 nor any additional funding for the cost of living payments, pay rises or temporary items / projects.

### Major Actual 2023 and Comparative (2022) Variance Narratives

- i. Higher employee benefits expense in 2023 was due to increased salary rates for both lecturing (~6%) and non-lecturing staff (3%) following award negotiations in 2022. The College also employed additional staff to meet student training demand during 2023.
- ii. Increased Supplies and Services expenditure in 2023 was due to higher consumable and equipment requirements as a result of higher levels of student training delivery. Additional spend on building maintenance and minor works also contributed to this unfavourable variance.
- iii. Higher Fee for service activity in 2023 was mainly attributable to increased student activity in the Adult Migrant Education program (\$3,365K). There was also increased activity in short courses (\$324K) and customised courses (\$321K) in 2023.
- iv. Student fees and charges were lower in 2023 as the Fee Free course initiative was expended to a larger range of courses in 2023.
- v. Increased student demand and additional funding for cost of living payments, pay rises and special projects contributed to the favourable variance in DPA funding for 2023.

## 9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2023 (\$)	Actual 2023 (\$)	Actual 2022 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2023 and 2022 (\$)
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	A	22,425,054	32,701,303	37,462,679	10,276,249	(4,761,376)
Restricted cash and cash equivalents	B	4,105,521	12,370,941	12,822,248	8,265,420	(451,307)
Receivables		6,809,432	7,681,451	6,360,224	872,019	1,321,228
Other current assets		1,727,612	2,088,311	2,017,663	360,699	70,648
<b>Total current assets</b>		<b>35,067,619</b>	<b>54,842,007</b>	<b>58,662,814</b>	<b>19,774,388</b>	<b>(3,820,807)</b>
<b>Non-current assets</b>						
Restricted cash and cash equivalents		4,409,250	4,874,878	3,889,163	465,628	985,715
Property, plant and equipment		436,797,539	478,589,114	471,722,614	41,791,575	6,866,501
Right of Use Assets		254,301	241,204	320,103	(13,097)	(78,899)
Intangible assets		95,320	50,999	73,159	(44,321)	(22,160)
<b>Total non-current assets</b>		<b>441,556,410</b>	<b>483,756,196</b>	<b>476,005,040</b>	<b>42,199,786</b>	<b>7,751,156</b>
<b>Total assets</b>		<b>476,624,029</b>	<b>538,598,203</b>	<b>534,667,854</b>	<b>61,974,174</b>	<b>3,930,349</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Payables	1	9,075,927	9,239,897	15,969,368	163,970	(6,729,472)
Lease Liabilities		103,328	81,305	157,323	(22,023)	(76,018)
Employee related provisions	C, 2	21,795,249	14,587,354	21,480,635	(7,207,895)	(6,893,281)
Other current liabilities	D, 3	3,559,110	12,391,316	8,239,258	8,832,206	4,152,058
<b>Total current liabilities</b>		<b>34,533,614</b>	<b>36,299,873</b>	<b>45,846,585</b>	<b>1,766,259</b>	<b>(9,546,712)</b>
<b>Non-current liabilities</b>						
Lease liabilities		180,386	169,972	172,496	(10,414)	(2,525)
Employee related provisions	C, 2	4,441,719	11,451,861	4,667,228	7,010,142	6,784,633
<b>Total non-current liabilities</b>		<b>4,622,105</b>	<b>11,621,833</b>	<b>4,839,724</b>	<b>6,999,728</b>	<b>6,782,108</b>
<b>Total liabilities</b>		<b>39,155,719</b>	<b>47,921,705</b>	<b>50,686,309</b>	<b>8,765,986</b>	<b>(2,764,604)</b>
<b>Net assets</b>		<b>437,468,310</b>	<b>490,676,498</b>	<b>483,981,545</b>	<b>53,208,188</b>	<b>6,694,953</b>
<b>Equity</b>						
Contributed equity	4	495,253,631	496,471,894	490,616,224	1,218,263	5,855,670
Reserves		39,440,145	87,185,722	74,298,085	47,745,577	12,887,638
Accumulated surplus / (deficit)		(97,225,466)	(92,981,118)	(80,932,764)	4,244,348	(12,048,355)
<b>Total equity</b>		<b>437,468,310</b>	<b>490,676,498</b>	<b>483,981,545</b>	<b>53,208,188</b>	<b>6,694,953</b>

#### **Major Estimate and Actual (2023) Variance Narratives**

- a. The College's Section 40 estimates anticipated a significant draw down on the bank balance to fund capital works, equipment and other operating costs. Due to supply constraints, a number of these purchases remained as commitments at the end of 2023 (see note 6.5.2. above) with payment to occur during 2024.
- b. The restricted cash balance for 2023 includes committed funds for capital works (\$3,081K) and carried forward state funds (\$4,375K), these higher amounts were not anticipated to be restricted in the section 40 estimates.
- c. A change in the actuarial assessment methodology has resulted in a movement between current and non-current employee related provisions in the accounts in 2023.
- d. The Section 40 estimates did not include allocations for 2024 pre-enrolments nor the carry over of unspent DPA funds into 2024.

#### **Major Actual 2023 and Comparative (2022) Variance Narratives**

- i. The lower Payables total in 2023 is due to the payment in 2023 of the non-lecturer cost of living payment and pay rises to all staff. These amounts were accrued for in 2022.
- ii. A change in the actuarial assessment methodology has resulted in a movement between current and non-current employee related provisions in the accounts in 2023. The Section 40's were based on the previous rationale for calculating leave provisions.
- iii. The higher Other Current liabilities total is due to increased student pre-enrolments at the end of 2023 when compared to the same period in 2022 (\$2,094K). A provision of \$2,000K was also set aside in 2023's figures for repayment of a grant to the Commonwealth in 2024.
- iv. The increase in Contributed Equity was due to a cash contribution of \$2,349K towards the TAFE Equipment Refresh Program and Trade Workshop improvements. \$3,350K in completed capital works was also transferred from DTWD during the year.

### 9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2023 (\$)	Actual 2023 (\$)	Actual 2022 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2023 and 2022 (\$)
<b>Cash flows from State Government</b>						
<b>Current assets</b>						
Grants and subsidies - DTWD	A, 1	134,228,161	155,075,269	142,509,352	20,847,108	12,565,917
Funds from other public sector entities		4,161,000	4,799,125	3,250,670	638,125	1,548,455
<b>Total net cash provided by State Government</b>		<b>138,389,161</b>	<b>159,874,394</b>	<b>145,760,022</b>	<b>21,485,233</b>	<b>14,114,372</b>
<b>Cash flows from operating activities</b>						
<b>Payments</b>						
Employee benefits	B, 2	(139,634,349)	(155,471,116)	(136,113,568)	(15,836,767)	(19,357,548)
Supplies and services	C, 3	(29,859,173)	(37,575,018)	(31,466,107)	(7,715,845)	(6,108,911)
Finance Cost		-	(14,033)	(16,721)	(14,033)	2,688
Grants and subsidies		(20,000)	(555,826)	(8,243)	(535,826)	(547,583)
GST payments on purchases		(3,741,717)	(5,045,996)	(3,828,412)	(1,304,279)	(1,217,584)
Other payments		(13,017,675)	(14,061,057)	(12,879,020)	(1,043,382)	(1,182,037)
<b>Receipts</b>						
Fee for service	D, 4	18,529,431	22,853,261	20,382,262	4,323,830	2,470,999
Student fees and charges	E	20,147,188	18,032,727	19,345,448	(2,114,461)	(1,312,721)
Ancillary trading		666,574	729,714	554,887	63,140	174,827
Commonwealth grants and contributions		3,500,000	4,426,275	4,426,275	926,275	-
Interest received		675,000	2,024,537	584,393	1,349,537	1,440,144
GST receipts on sales		595,243	794,838	803,828	199,595	(8,990)
GST receipts from taxation authority		3,140,035	4,142,898	2,907,262	1,002,863	1,235,636
Other receipts		869,194	649,901	714,420	(219,293)	(64,519)
<b>Net cash used in operating activities</b>		<b>(138,150,250)</b>	<b>(159,068,895)</b>	<b>(134,593,296)</b>	<b>(20,918,645)</b>	<b>(24,475,599)</b>
<b>Cash flows from investing activities</b>						
<b>Payments</b>						
Purchase of non-current physical assets	5	(8,775,000)	(7,636,557)	(3,872,444)	1,138,443	(3,764,113)
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		-	8,193	44,119	8,193	(35,926)
Capital Contribution	F	-	2,772,326	2,349,347	2,772,326	422,979
<b>Net cash provided by investing activities</b>		<b>(8,775,000)</b>	<b>(4,856,038)</b>	<b>(1,478,978)</b>	<b>3,918,962</b>	<b>(3,377,060)</b>
<b>Cash flows from financing activities</b>						
<b>Payments</b>						
Principal elements of lease		(142,167)	(176,429)	(382,127)	(34,262)	205,698
<b>Net cash provided by/(used in) financing activities</b>		<b>(142,167)</b>	<b>(176,429)</b>	<b>(382,127)</b>	<b>(34,262)</b>	<b>205,698</b>
Net increase (decrease) in cash and cash equivalents		(8,678,256)	(4,226,968)	9,305,621	4,451,287	(13,532,589)
Cash and cash equivalents at the beginning of period		39,618,080	54,174,091	44,868,470	14,556,011	9,305,620
<b>Cash and cash equivalents at end of period</b>		<b>30,939,825</b>	<b>49,947,123</b>	<b>54,174,091</b>	<b>19,007,298</b>	<b>(4,226,968)</b>



### Major Estimate and Actual (2023) Variance Narratives

- a. The Section 40 estimates provided for \$131M in initial DPA funding. With additional funding for pay rises, cost of living payments and increased student curriculum hours actual funding provided by DTWD for 2023 was \$155M.
- b. The Section 40 estimates did not include an allocation for the cost of living payments nor the final pay increases given to staff upon finalisation of award negotiations towards the end of 2022.
- c. Unfavourable variances is due to increased spend on consumable and minor equipment in line with higher levels of student training not anticipated in the Section 40's. There was also a higher level of spend on building repairs, maintenance and minor works than indicated at the time of preparing the estimates.
- d. The Section 40 estimates antedated a lower level of fee for service activity in the Adult Migrant Education program than eventuated for 2023.
- e. The estimates did not fully account for the impact of the Fee Free and Lower Fees Local Skills initiatives and the overall lower fees payment by students during the year.
- f. The College received cash contributions from DTWD for the TAFE Equipment Refresh Program (\$2,000K) and trade workshop improvements (\$772K) in 2023.

### Major Actual 2023 and Comparative (2022) Variance Narratives

- i. Increased grants and subsidies from DTWD were the result of student training demand being higher than 2022's with an additional \$15M provided during the year. This increased funding also included monies for the cost of living payment and non-lecturer pay rises.
- i. The increased payments of employees benefits over 2022's figures was partially due to the Cost of living payment for non-lecturing staff (\$1,619K) and the back payment in early 2023 of the awarded pay rises to both lecturing and non-lecturing staff (\$2,555K). Additionally, Lecturer salary rates increased by over 6% in 2023 due to the two awarded pay rises back dated to December 2021 and 2022.
- ii. The higher spend in 2023 is mainly the result of increased consumable and equipment purchases (\$2,544K) as a result of student training demand and higher prices for goods compared to 2022. There was also increased expenditure on building repairs, maintenance and minor works (\$1,054K) and utility payments (\$704K).
- iii. The favourable variance is mainly the result of increased activity in the Adult Migrant Education Program over 2022's total with additional funding of \$1,382K received from Department of Home Affairs during the year. Additional receipts for short course and customised course delivery contributes to the rest of the favourable variance.
- iv. The College undertook some significant building improvements at the campuses and capital equipment purchases in 2023. This included a new dental facility at the Leederville campus (\$1,548K), Balga campus workshop upgrades (\$718K) and replacement of Building Management systems at 3 campuses (\$877K).

**Students at Midland campus**  
*A specialist METRONET Trade Trading Centre.*

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## Audited Key Performance Indicators

## Certification of key performance indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess North Metropolitan TAFE's performance, and fairly represent the performance of North Metropolitan TAFE for the financial year ended 31 December 2023.



**Dr Mara West**  
**Chair, Governing Council**  
13 March 2024



**Michelle Hoad**  
**Managing Director**  
North Metropolitan TAFE  
13 March 2024

# 2023 Key Performance Indicators

## Desired Outcome

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

NMTAFE has five Key Performance Indicators (KPIs) to provide an overall indication of its performance relating to the effectiveness and efficiency in the achievement of the above outcome. NMTAFE uses these indicators in reviewing its performance and in its ongoing commitment to improve its programs and services.

Effectiveness indicators measure the achievement of vocational education and training in meeting community and industry needs. These indicators are:

1. Student satisfaction
2. Graduate satisfaction
3. Labour force status of graduates
4. Profile achievement.

Efficiency indicators highlight how effectively NMTAFE utilises its resources to offer vocational education and training programs. NMTAFE has one efficiency indicator:

5. Delivery cost per student curriculum hour (SCH).

## KPI 1 - Overall Student Satisfaction Rating

The overall student satisfaction rating is obtained from the 2023 Student Satisfaction Survey which was conducted September – November 2023 (Table 1).

The Student Satisfaction Survey is administered annually and measures the extent to which students were satisfied with the training they received from NMTAFE. The measure represents the proportion of 'satisfied' and 'very satisfied' (on a five-point scale) responses received from students responding to the question 'Overall, how satisfied were you with your course'.

In 2023, of the 17,459 NMTAFE students contacted, the number of students who participated reflected a 24.1% response rate. This year, NMTAFE's student satisfaction was 1.6% above target.

**Table 1: Overall Student Satisfaction**

	2023 Target	2023 Actual	2022 Actual	2021 Actual
North Metropolitan TAFE	85%	86.6%	84.1%	86.4%
Western Australia	-	87.3%	85.7%	87.3%

### Notes

1. **Source:** Department of Training and Workforce Development, 2023 WA Student Satisfaction Survey.
2. **Derivation:** Standard error and margin of error are calculated on NET Satisfaction scores. Margin of error is calculated at the 95% confidence interval.
3. NMTAFE is waiting on full report and data set to be provided from DTWD, which is expected to be received mid- March 2023 at which point the College will be able to conduct a full analysis and explanation of results.



## KPI 2 – Graduate Achievement

Graduate achievement rate is obtained from the 2023 Student Outcomes Survey administered by the National Centre for Vocational Education Research (Table 2).

The Student Outcomes Survey evaluates vocational students' employment and further study outcomes, as well as their training perceptions. The survey measures the extent to which NMTAFE Graduates have met their primary training objectives. The measure shows the proportion of graduates who indicate they had 'fully achieved' or 'partially achieved' their main reason for doing the training.

In 2023, of the 7,541 graduated students contacted, 2,360 responded (31.3% response rate). NMTAFE's graduate achievement was 3.3% above target, with 83.3% of respondents having achieved their main reason for doing the training.

**Table 2: Graduate Achievement**

	2023 Target	2023 Actual	2022 Actual	2021 Actual
North Metropolitan TAFE	80%	83.3%	85.4%	82.7%

### Notes

- Source:** NVCE National Student Outcome Survey (SOS), 2023. SOS is managed by the National Centre for Vocational Education Research (NCVER) on behalf of the Australian Government and state and territory governments, with funding provided through the Australian Government Department of Education and Training.
- Derivation:** Measured at a confidence level of 95%, which means the probability that the confidence interval contains the true population value is 95%.
- Comments:** Outcomes of students who completed their vocational education and training (VET) in Australia during 2022, using data collected in mid-2023. Students not in scope of this survey are international students, prison delivery and short courses.

## KPI 3 - Graduate Destination

Graduate destination rate is also obtained from the 2023 Student Outcomes Survey (Table 3).

This measure shows the extent to which NMTAFE is providing relevant, quality training that enhances student employability. Graduate employment status measures students who were employed, unemployed or not in the labour force and is obtained by calculating the graduates in each category compared to the total valid responses over the total responses expressed as a percentage.

In 2023, NMTAFEs graduate destination was 5.6% above target, with 75.6% of respondents having found employment.

**Table3: Graduate Destination**

	2023 Target	2023 Actual	2022 Actual	2021 Actual
North Metropolitan TAFE	70%	75.6%	73.5%	65.3%

### Notes

- Source:** NVCE National Student Outcome Survey (SOS), 2022. SOS is managed by the National Centre for Vocational Education Research (NCVER) on behalf of the Australian Government and state and territory governments, with funding provided through the Australian Government Department of Education and Training.
- Derivation:** Measured at a confidence level of 95%, which means the probability that the confidence interval contains the true population value is 95%.
- Comment:** Outcomes of students who completed their vocational education and training (VET) in Australia during 2022, using data collected in mid-2023. Students not in scope of this survey are international students, prison delivery and short courses.

## KPI 4 - Achievement of College Profile

The achievement of college profile delivery reflects how effectively NMTAFE fulfills its targets set in the Delivery and Performance Agreement (DPA). This agreement outlines NMTAFE's planned funded training delivery.

Profile Achievement is the measure that depicts the proportion of Student Curriculum Hours (SCH) achieved by the College, as agreed with DTWD for vocational training through the DPA.

In 2023, the Profile delivered by NMTAFE was above the original planned target of 9,200,000 SCH, resulting in an overall achievement of 101.5% (Table 4).

The College plans its delivery based on projected training demand, considering government objectives, labour market trends, and the requirements of individuals and the industry. The actual SCH delivered not only mirrors student training demand across occupations but also reflects shifts in policy and regulations. The continued rise in employment and demand for skilled workers in sectors such as construction, has led to an increased interest in Employment Based Training as businesses strive to enhance their workforce. The continuation of Fee-free courses, Lower Fees, Local Skills initiatives, and the introduction of skill sets has significantly contributed to the colleges SCH achievement against target.

**Table 4: Profile Achievement**

2023 Target	2023 Actual	2022 Actual	2021 Actual
100%	101.5%	87%	96.8%

**Notes:**

- Source:** North Metropolitan TAFE.
- Derivation:** DPA data represents the actual achievement of SCH in respective years.
- Comment:** Profile achievement is calculated by the actual delivery and performance agreement SCH achieved divided by the target SCH contains with the Delivery and Performance Agreement.
- It should be noted that the KPI reporting, and targets is based on the originally negotiated DPA.

## Profile Analysis for NMTAFE

From 1 January to 31 December 2023, the College provided a specific number of Student Curriculum Hours (SCH) as part of its Delivery and Performance Agreement. Table 5 below details this data, categorised by main ANZSCO Groups and their respective subgroups.

**Table 5: Achievement of Profile Delivery SCH by ANZSCO groups and subgroups**

Department of Training and Workforce Development ANZSCO Groups	2023 Target Profile(SCH)	2023 Actual Profile (SCH)	2022 Actual Profile(SCH)	2021 Actual Profile (SCH)
11. Chief Executives, General Managers and Legislators	1,550	12,415	1,045	7,975
12. Farmers and Farm Managers	0	0	0	0
13. Specialist Managers	91,600	271,915	315,127	320,429
14. Hospitality, Retail and Service Managers	154,030	101,318	109,863	152,177
<b>1. MANAGERS Total</b>	<b>247,180</b>	<b>385,648</b>	<b>426,035</b>	<b>480,581</b>
21. Arts and Media Professionals	592,364	540,802	664,526	423,142
22. Business, Human Resource and Marketing Professionals	43,555	41,310	39,110	24,580
23. Design, Engineering, Science and Transport Professionals	395,890	59,820	53,925	32,780
24. Education Professionals	12,500	261,980	221,130	250,290
25. Health Professionals	37,225	31,530	36,645	40,315
26. ICT Professionals	393,900	122,740	74,750	154,015
27. Legal, Social and Welfare Professionals	63,565	3,635	2,095	2,280
<b>2. PROFESSIONALS Total</b>	<b>1,538,999</b>	<b>1,061,817</b>	<b>1,092,181</b>	<b>927,402</b>
31. Engineering, ICT and Science Technicians	953,791	1,438,357	1,199,915	1,140,439
32. Automotive and Engineering Trades Workers	289,200	312,681	299,347	294,032
33. Construction Trades Workers	449,406	480,780	397,463	299,295
34. Electro technology and Telecommunications Trades Workers	282,422	373,060	251,251	196,965
35. Food Trades Workers	145,800	143,623	126,370	150,024
36. Skilled Animal and Horticultural Workers	58,000	86,525	102,310	139,625
39. Other Technicians and Trades Workers	247,125	573,600	578,685	948,597
<b>3. TECHNICIANS AND TRADES WORKERS Total</b>	<b>2,425,744</b>	<b>3,408,626</b>	<b>2,955,341</b>	<b>3,168,977</b>
41. Health and Welfare Support Workers	1,210,169	1,240,945	1,117,292	1,181,569
42. Carers and Aides	1,112,918	1,204,357	1,068,264	1,277,107
43. Hospitality Workers	53,825	30,415	26,840	58,435
44. Protective Service Workers	0	0	962	0
45. Sports and Personal Service Workers	300,392	268,215	254,751	300,787
<b>4. COMMUNITY AND PERSONAL SERVICE WORKERS Total</b>	<b>2,677,304</b>	<b>2,743,932</b>	<b>2,468,109</b>	<b>2,817,898</b>

**Department of Training and Workforce Development**  
**ANZSCO Groups**

	2023 Target Profile(SCH)	2023 Actual Profile (SCH)	2022 Actual Profile(SCH)	2021 Actual Profile (SCH)
51. Office Managers and Program Administrators	134,645	245,730	200,580	237,430
52. Personal Assistants and Secretaries	112,786	20,560	23,115	40,490
53. General Clerical Workers	143,300	191,495	137,585	154,970
54. Inquiry Clerks and Receptionists	0	0	60	54,960
55. Numerical Clerks	173,535	138,740	159,665	161,705
59. Other Clerical and Administrative Workers	248,252	282,540	242,215	144,195
<b>5. CLERICAL AND ADMINISTRATIVE WORKERS Total</b>	<b>812,518</b>	<b>879,065</b>	<b>763,200</b>	<b>793,750</b>
61. Sales Representatives and Agents	11,600	0	11,770	16,980
62. Sales Assistants and Salespersons	1,235	18,990	16,763	7,630
<b>6. SALES WORKERS Total</b>	<b>12,835</b>	<b>18,990</b>	<b>28,533</b>	<b>24,610</b>
71. Machine and Stationary Plant Operators	105,160	126,806	120,489	130,196
72. Mobile Plant Operators	0	0	-	2,808
74. Storepersons	4,635	20	4,515	-
<b>7. MACHINERY OPERATORS AND DRIVERS Total</b>	<b>109,795</b>	<b>126,826</b>	<b>125,004</b>	<b>133,004</b>
82. Construction and Mining Labourers	103,996	94,471	92,514	98,623
83. Factory Process Workers	93,440	70,734	77,202	129,148
84. Farm, Forestry and Garden Workers	41,110	37,902	38,529	60,010
85. Food Preparation Assistants	20,150	15,345	9,297	16,577
89. Other Labourers	212,998	189,549	170,590	202,367
<b>8. LABOURERS Total</b>	<b>471,694</b>	<b>408,001</b>	<b>388,132</b>	<b>506,725</b>
<b>G. General Education</b>	<b>903,391</b>	<b>302,431</b>	<b>321,160</b>	<b>681,600</b>
<b>Total Profile Delivery</b>	<b>9,200,000</b>	<b>9,335,336</b>	<b>8,567,715</b>	<b>9,534,547</b>

**Notes:**

- Source:** North Metropolitan TAFE.
- Definition:** The table indicates the target and actual achievement of SCH in the profiled Department of Training and Workforce Development Industry Group Categories. The classification of these Industry Groups is based on the occupation or outcome the course is intended to serve and highlights the College's performance in achieving industry delivery targets.
- Derivation:** DPA data represents the actual achievement of SCH in respective years. Planned data is obtained from the original DPA and actual SCH achieved from NMTAFE.

## KPI 5 – Delivery Cost per Student Curriculum Hour (SCH)

The cost per SCH provides insight into the average cost of delivering each SCH (Table 6) and is calculated using the total delivery costs as specified in the Financial Statements. The cost per SCH is the total Cost of Services divided by total Student Curriculum Hours.

In 2023, NMTAFEs delivery cost per SCH was not within the target specified in the 2023 Section 40 Estimates, this can be attributed in part to the higher non-training costs.

It can also be noted that:

- The cost per SCH decreased by 5% over 2022's figure.
- Total cost of services increased by \$16.1M (or 8%) over 2022's figure.
- Total SCH delivered increased by 1.33M (14%).
- The increase in SCH was due to increased enrolments in the Fee Free courses.
- Major cost increases were in employee expenses (awarded pay rises and increased staffing levels to support the higher levels of student training) and supplies and services.

**Table 6: Overall delivery cost per student curriculum hours (SCH)**

2023 Target	2023 Actual	2022 Actual	2021 Actual
\$19.27	\$20.81	\$22.00	\$18.18

**Notes:**

1. **Comments:** The total delivery cost per SCH is calculated by dividing the total cost of services by the total SCH delivered including profile and non-profile delivery.



**Carpentry apprentice**  
*Clarkson campus*

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## **Other Statutory Information**

## Ministerial directions

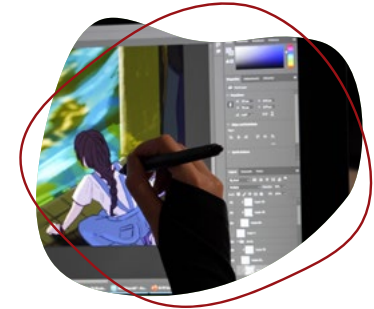
Treasurer's Instruction 903 [12] requires NMTAFE to disclose details of any ministerial directives relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities and financing activities.

No such directives were issued to NMTAFE in 2023.

## Other financial disclosures

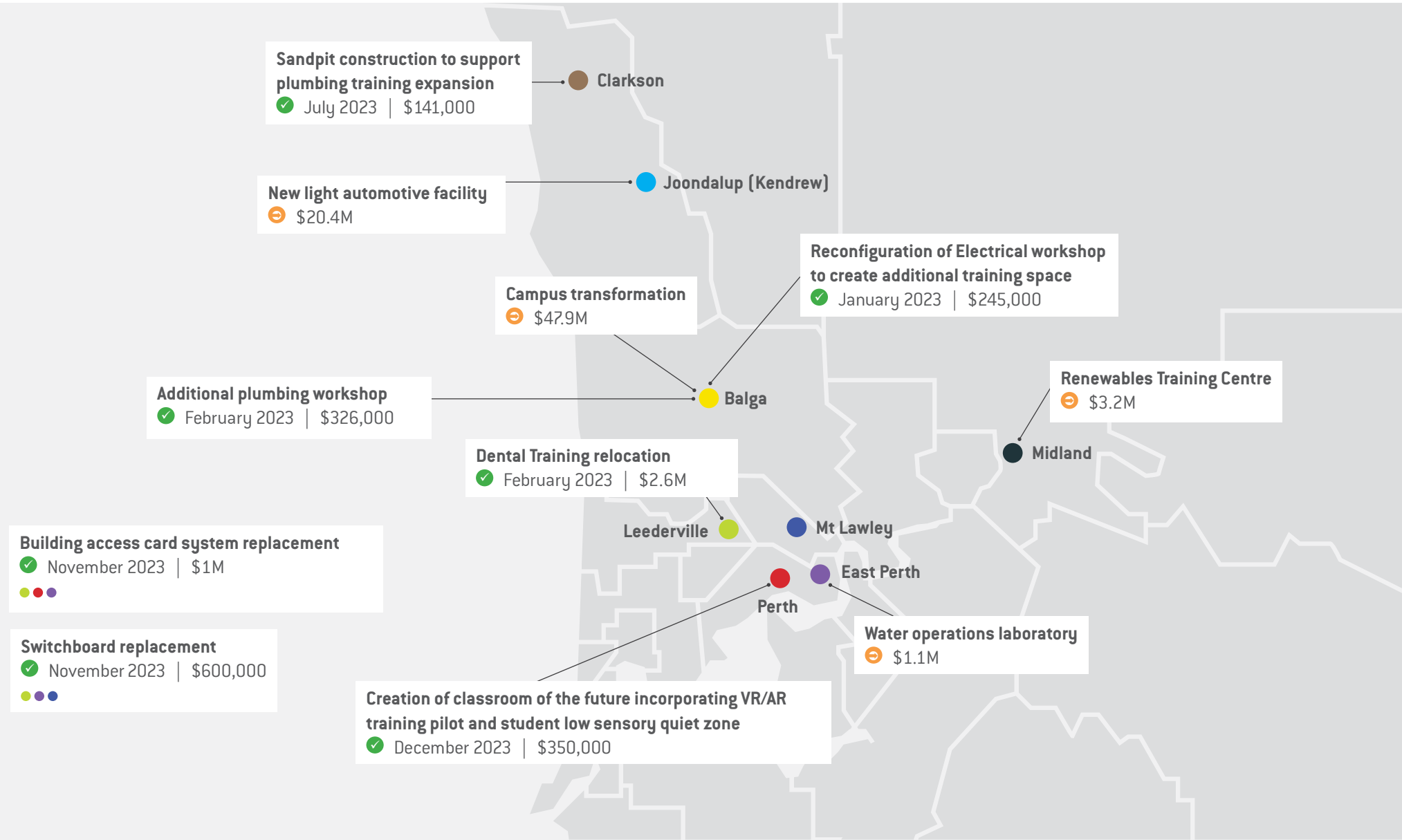
### Pricing Policies of Services Provided

NMTAFE adheres to the DTWD's VET Fees and Charges Policy for all non-commercial enrolments. All commercial enrolments are charged out after the College completes a full costing, utilising the Commercial Costings template in accordance with the Department of Treasury's Costing and Pricing Governments Services.



# Capital Works

✓ Completed      ⌚ In progress





## Employment and Industrial Relations

Table 7: Staffing Profile

Staff Profile	2023	2022	2021
Number of permanent & contract staff (head count)	1431	1384	1370
Number of casual staff	213	185	293
Number of full-time staff (permanent and contract)	816	813	900
Number of part-time staff (permanent and contract)	615	571	470
FTE for year	1361	1284	1256
Academic Delivery	847	794	804
Corporate Services and Support Services	513	490	451
Unattached/Redeployees	2	4	2

**Note** Workforce data taken from HRMIS. Information provided as at 7 December 2023. FTE figures can vary across the year by +/- 10% due to training demand fluctuations.



## Equal Employment Opportunity, Equity, Access and Diversity

NMTAFE is dedicated to fostering a diverse and inclusive workforce where all employees are valued and respected. The College strives to enhance diversity across all levels and promote a culture of belonging and inclusion, actively pursuing this commitment with targeted actions in 2023 including:

- Variety of recruitment initiatives to increase the number of staff in diversity groups where targets have not been met, including implementation of the Aboriginal Employment strategy, participation in the Solid Futures Trainee Program, and an Alumni diversity group recruitment initiative.
- Development and implementation of Sexual Misconduct Prevention and Awareness Policy along with support materials to ensure an environment free from sexual misconduct.
- Implementation of an online Grievance, Complaints and Feedback Reporting portal to enable a simple and safe mechanism for staff to raise concerns.
- Raising visibility and awareness of staff of diverse genders and sexualities through supporting participation in WA Pride Events which has increased workplace connection and inclusivity.
- Promoting awareness, insight and inclusivity in the workplace of people who are from the deaf community.
- Celebrating and acknowledging First Nations people through College wide participation in the Walk for Reconciliation and events during NAIDOC Week.
- Supporting and developing women in leadership through participation in Women's Leadership Events and professional development, including participation in the Public Sector Commission's Women in Executive Leadership Development Experience Program.
- From the results of both the Public Sector Census and the NMTAFE Staff Climate Survey 2023, staff views on workplace inclusiveness were that NMTAFE is regarded as a workplace that welcomes all people, values diversity and that diversity is not perceived to be a barrier to employment, opportunities and career progression. The results showed that some diversity groups had not shared their diversity status as they felt that it was not relevant, had missed opportunities to share the information and that some groups were less likely to disclose their status than others.

Training was provided across the College on:

- Gender and Sexual Diversity Inclusion
- Inclusive Workplaces
- Aboriginal Cultural Awareness including sessions specifically aimed at lecturing staff
- Developing customised Acknowledgements of Country by senior leaders
- EEO and Diversity
- Recruitment and Selection training

**Table 8: Workforce Profile**

	Aboriginal or Torres Strait Islander	Culturally and Linguistically Diverse	People with Disability	Women in SES	24 Years and under
NMTAFE Actual	1.6%	19.84%	3.84%	50%	2.77%
NMTAFE Target	2%	15.5%	5%	50%	4%
Number of new staff required to meet target	7	Achieved	18	Achieved	20



## Industrial Relations

Under the WA TAFE Lecturers' General Agreement 2021 and the Public Sector CSA Agreement 2022, the Joint Consultative Committee facilitated discussions and consultation on workplace issues.

In 2023, 6 new disciplinary matters arose and 2 were carried over from the previous year. Of these, 7 resulted in confirmed breaches of the Code of Conduct and appropriate actions were undertaken. Improvement action was taken in 1 case. There are no ongoing cases that will continue into 2024.

## Staff Development

NMTAFE is committed to nurturing the growth and expertise of our employees. We have implemented strategies aimed at cultivating a workforce that is not only highly skilled and professional but also resilient in the face of evolving business technologies and environmental changes.

In 2023, NMTAFE employees have benefited from a wide of training opportunities, which included:

- Diversity, Access and Inclusion
- Leadership
- Digital literacy
- Mental Health and Wellbeing
- Work Health and Safety
- Continuous improvement in eLearning quality
- Integration of generative artificial intelligence in VET
- Establishment of a safe and accountable learning environment
- Aspirant principal lecturer program
- Auslan.



**Dental training**  
*Leederville campus*  
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# Governance Disclosures

## Governance disclosures

The Governing 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 a Council member, members place public interest above personal interest. If a matter being considered is identified as a potential conflict of interest, 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.

In 2023, there were no governance disclosures in terms of pecuniary or conflicts of interests.





**Plumbing apprentice**  
*Balga campus*

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# Other Legal Requirements



## Unauthorised use of credit cards

WA Government purchasing cards can be issued by NMTAFE to employees where their functions warrant usage of this facility. These credit cards are not to be used for personal (unauthorised) purposes (i.e. a purpose that is not directly related to performing functions for the College). All credit card purchases are reviewed by someone other than the cardholder to monitor compliance.

During 2023, NMTAFE had 9 instances where a purchasing card was used for personal purposes (Table 9). A review of these transactions confirmed they were immaterial and the result of honest mistakes, and no further action was deemed necessary as prompt notification and full restitution was made by the individuals concerned. These were not referred for disciplinary action.

**Table 9: Unauthorised use of credit cards**

Instances of use for personal purposes	9
Aggregate amount of personal use expenditure	\$1,669.54
Aggregate amount of personal use expenditure settled after the due date	\$1,669.54
Aggregate amount of personal use expenditure settled after the due date	\$0
Aggregate amount of personal use expenditure remaining unpaid at end of financial year	\$0
Number of referrals for disciplinary action instigated by the notifiable authority	None

## Advertising, market research, polling and direct mail

Pursuant to the requirements of the Electoral Act 1907, section 175ZE, the following expenditures were incurred by, or on behalf of, the College in relation to advertising and marketing (Table 10).

**Table 10: Expenditure for Advertising and Media Organisations**

Class of organisation	Organisation	Amount ex GST
Advertising Agencies	Carat	\$4,700
Market Research Organisations	-	-
Polling Organisations	-	-
Direct Mail Organisations	Mailchimp	\$6,480
	Google Ads/YouTube	\$40,795.70
	Facebook/Instagram	\$9,465.33
	Student Edge	\$5,000
	LinkedIn	\$2,790.25
Media Advertising Agencies	Peddle Perth	\$2,800
	Seek	\$5,000
	Spotify	\$4,700
	Poster Girls	\$1,202
<b>Total expenditure</b>		<b>\$82,933.28</b>



# Public Sector Ethics, Integrity and Corruption Prevention

NMTAFE is committed to compliance with the best practice requirements of the Public Sector Standards in Human Resource Management, the Public Sector Code of Ethics and our Staff Code of Conduct. As required under Section 31 (1) of the Public Sector Management Act 1994, the College complies with the requirements of the Public Sector Standards and the Western Australian Public Sector Code of Ethics.

One breach of the Employment Standard claim was made in 2023 which was resolved informally.

The following activities were undertaken in 2023 to ensure compliance with public sector standards and ethical codes:

- The Integrity Framework was updated in line with the Public Sector Commission's template.
- The Code of Conduct was reviewed and updated in line with Commissioners Instruction 40: Ethical Foundation and the new Public Sector Code of Ethics. The new Code of Conduct outlines the principles that guide the work and behaviour of all NMTAFE employees.
- Code of Conduct training is being developed for implementation in early 2024 to support the new Code of Conduct.
- Staff were reminded through the year of principles of behaviour in staff communications.
- A new Sexual Misconduct Prevention and Awareness policy was developed along with support materials to ensure an environment free from sexual misconduct.
- The College has a Fraud and Corruption Control Policy and Plan with actions that were implemented during 2023.
- Human Resources (HR) policies and procedures were reviewed and updated.
- An online Grievance, Complaints and Feedback Reporting Portal was launched which provides a simple and safe mechanism for staff to raise concerns.
- NMTAFE conducted a Staff Climate Survey to seek feedback regarding workplace experiences, which includes employee experiences with ethics and integrity.
- Formal face-to-face Fraud, Corruption and Misconduct Prevention training continued to be provided throughout 2023 to areas identified as potentially high risk.
- Leadership workshops were conducted in 2023 that focussed on ensuring greater awareness and strengthening management capability to respond to integrity issues.
- All Job Description Forms were updated to include, as a key responsibility, behaving and formulating decision in line with the Public Sector Code of Ethics and our Code of Conduct. A section was also added to include the College Values and our Caring Culture.

As at 31 December 2023, 99% of permanent and contract staff had completed the online training module Accountable and Ethical Decision Making (AEDM).

## Recordkeeping

NMTAFE recognises the paramount importance of compliance with the State Records Act 2000 and the maintenance of accurate records.

NMTAFE's investment in Electronic Discovery Reference Model (EDRMS) tools and interfaces aims to streamline business automation, workflows, and create a user-friendly records management environment. By the end of 2024, officers will access the latest EDRMS version, ensuring it remains the source of truth for electronic documents. File analysis software is being implemented to enhance compliance with information classification, privacy, and records retention, reinforcing the EDRMS's status as the source of truth.

Comprehensive review of recordkeeping policies aligned with the audit resulted in the approval of the TAFE Sector Recordkeeping Plan by the State Records Commission in August 2023. Multiple awareness-raising initiatives, including Code of Conduct updates and targeted training, were executed. Notable progress includes a 25% increase in records captured into the EDRMS and a 50% rise in user engagement within Content Manager, with further enhancements expected in 2024 through new software and integration capabilities.

# Freedom of Information

This report provides an overview of NMTAFE's compliance with the Freedom of Information Act 1992 (FOI Act) for the period 1 January 2023 to 31 December 2023.

NMTAFE received a total of 3 FOI applications in 2023. All applications were processed within the statutory timeframe of 45 days and related to student enrolment and participation records.

## Legislative Environment

NMTAFE complies with the following legislation:

- *A New Tax System (goods and Services Tax) Act 1999*
- *Archives Act 1983 - Federal Register of Legislation*
- *Auditor General Act 2006*
- *Building Act 2011*
- *Civil Liability Act 2002*
- *Classification Enforcement Act 1996*
- *Commercial Tenancy (Retail Shops) Agreements Act 1985*
- *Competition and Consumer Act 2010*
- *Copyright Act 1968 - Federal Register of Legislation*
- *Corruption, Crime and Misconduct Act 2003*
- *Corporations Act 2001*
- *Disability Discrimination Act 1992*
- *Disability Services Act 1993*
- *Education Service Providers (Full Fee Overseas Students) Registration Act 1997*
- *Education Services for Overseas Students Act 2000*
- *Electoral Act 1907*
- *Equal Opportunity Act 1984*
- *Fair Work Act 2009*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Fringe Benefits Tax Act 1986*
- *Government Employees Superannuation Act 1987*
- *Higher Education Support Act 2003*
- *Income Tax Assessment Act 1997 (In force - Superseded Version)*
- *Industrial Relations Act 1979*
- *Integrity (Lobbyists) Act 2016*
- *Legal Deposit Regulations 2013 (WA)*
- *Library Board of Western Australia Act 1951*
- *Minimum Conditions of Employment Act 1993*
- *National Vocational Education and Training Regulator Act 2011*
- *Parliamentary Commissioner Act 1971*
- *Procurement Act 2020*
- *Public and Bank Holidays Act 2016*
- *Privacy Act 1988 - Federal Register of Legislation*
- *Public Health Act 2016*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Racial Discrimination Act 1975*
- *Salaries and Allowances Act 1975*
- *School Education Act 1999*
- *Sex Discrimination Act 1984*
- *Spam Act 2003*
- *Standards for Registered Training Organisations (RTOs) 2015*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *State Supply Commission Act 1991*
- *Statutory Corporations (Liability of Directors) Act 1996*
- *Student Identifiers Act 2014 - Federal Register of Legislation*
- *Tertiary Education Quality and Standards Agency Act 2011*
- *VET Student Loans Act 2016*
- *Vocational Education and Training Act 1996*
- *Work Health and Safety Act 2020*
- *Workers' Compensation and Injury Management Act 1981*
- *Working with Children (Criminal Record Checking) Act 2004*
- *Workplace Relations Act 1996*
- *Workforce Reform Act 2014*

Enrolled Nursing student  
Mt Lawley campus

[Take a virtual tour of this campus](#)



# Government Policy Requirements

# Occupational safety, health and injury management

NMTAFE is dedicated to ensuring the safety, health and well-being of our staff and students, rigorously adhering to the principles and compliance requirements of work, health and safety (WHS) and injury management legislation.

Our WHS governance structure is made up of a Governing Council Strategic WHS Sub Committee, comprised of senior leadership with WHS oversight responsibilities, and 9 campus-based Safety Committees, chaired by College Directors.

The College's Governing Council Strategic WHS Sub Committee's membership comprises of Governing Council members, a member of Corporate Executive (Chair), the chairs of the Campus Safety Committees and other senior management representatives. This Committee met quarterly during 2023 to identify incident and hazard trends and remedial actions, and campus safety plans.

The College's Campus Safety Committees convened quarterly in 2023 to proactively manage WHS issues, scrutinise hazards and incident reports, and oversee Campus Safety Plan implementation.

Elected Health and Safety Representatives collaborate with management to review and investigate incidents and strengthen safety systems with support from the Safety and Injury Management Team and Campus Safety Committees.

Our injury management system offers robust support to all employees impacted by workplace injuries or illnesses, championing early and safe return to work in accordance with Workers' Compensation and Injury Management legislation.

**Table 11: OSH Performance against Targets**

Measure	Actual results			Results against Target	
	2021	2022	2023	Target	Comment on Results
Number of fatalities	0	0	0	Zero (0)	Target met.
Lost time injury/disease (LTI/D) incidence rate	0	0	0	Zero (0) or 10% improvement on the previous three (3) years	These figures are less than 1%, therefore reported as 0.
Lost time injury (LTI) severity rate	56.8%	78.6%	76.9%	Zero (0) or 10% improvement on the previous three (3) years	Target met.
Percentage of injured workers returned to work within (i) 13 weeks and (ii) 26 weeks	100%	100%	87.5%	Greater than or equal to 80% return	Target met.
	100%	100%	100%		Early intervention vocational rehabilitation within the first 2–5 days has ensured return to work within 13 weeks target met.
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities	100%	92%	98%	Greater than or equal to 80% return	Target met. Online WHS Managers training was conducted in 2022 via ELMO learning and continues for all new managers.

## Notes:

- Lost time injury or disease incidence rate.** The number of lost time injury and/or disease claims lodged where one day or shift or more was lost from work as a factor of the number of full-time equivalent employees.
- Lost time injury severity rate.** The number of severe injuries (actual or estimated 60 days or more lost from work) as a factor of the total number of lost time injury and/or disease claims.
- Percentage of managers trained in occupational safety, health and injury management responsibilities.**

## Progress in achieving WA's targets for preventing exposure to asbestos fibres

- The Asbestos Management Plan outlines legislative requirements, identification of asbestos hazards, risk assessments and control measures in place, including the review of any identified asbestos containing materials adhering to the frequency recorded in the Asbestos Register.
- An Asbestos Register is held for all campuses. Registers are renewed by a competent person employed by a third-party contractor specialising in this area every two years.
- All contractors must sign-in via an electronic system which includes a checkbox for the person to confirm that they have reviewed the asbestos register prior to commencing works.
- The Programmed contract includes safety protocols for all contractors to follow in terms of the identification and management of Asbestos-Containing Materials (ACM).
- Online training modules explaining the types of asbestos, associated health risks and statutory requirements are available to all staff.

## Board and committee remuneration

The individual and aggregate cost of remunerating Governing Council members for NMTAFE was as follows:

**Table 12: Governing Council Remuneration**

Position	Name	Type of remuneration	Period of membership	2023 gross remuneration
Chair	Ms Mara West	Per Annum	1/07/2022 – 30/06/2024	\$25,754.56
Deputy Chair	Ms Cheryl Robertson	Per Annum	1/07/2018 – 30/06/2026	\$1,470.77
Member	Ms Amy Barrett-Lennard	Per Annum	1/07/2020 – 30/06/2026	\$1,840.98
Member	Dr Irene Ioannakis	Per Annum	1/07/2022 – 30/06/2025	\$2,331.60
Member	Dr Craig McLure	Per Annum	1/07/2019 – 30/06/2025	\$914.94
Member	Mr David Nicholson	Per Annum	19/11/2021 – 30/06/2024	-
Member	Professor Arshad Omari	Per Annum	1/07/2018 – 30/06/2024	\$1,339.26
Member	Mr Kieran Ryan	Per Annum	1/07/2023 – 30/06/2026	\$1,407.48
Member	Mr Adam Sofoulis	Per Annum	1/07/2018 – 30/06/2024	\$1,765.50
Member	Dr Sheralee Tamaliunas	Per Annum	1/07/2022 – 30/06/2025	-
<b>Total</b>				<b>\$36,825.08</b>



# WA Multicultural Plan

The College is actively progressing its Multicultural Plan, in line with the WA Charter of Multiculturalism.

Highlights from 2023 include:

- Students actively participated in the State Training Awards, resulting in:
  - » One student winning the WA Cultural Diversity Training Award.
  - » Two students named finalists for the same award.
  - » One finalist in the Screen and Media category for WA International Student of the Year.
- Staff training achievements:
  - » 1,691 staff completed Discrimination & Equal Opportunity training.
  - » 1,543 staff underwent online Cultural Awareness training, with an additional 181 attending in-person workshops.
- Student support and retention efforts led to a 32.7% rise in students from non-Australian birthplaces.
- The Adult Migrant English Program (AMEP) passed two external quality assurance audits.
- AMEP student participation grew by 29.1% over the previous year.
- The College surpassed its diversity targets, with 17.71% of staff from culturally and linguistically diverse backgrounds.



#### Career Taster Program (CTP)

*CTP provides Year 9 students practical industry experiences to spark students' career curiosity.*

See Career Taster Program in action



## Section 40 Estimates for 2024

# Section 40 Estimates for 2024

In accordance with section 40 of the *Financial Management Act 2006* and Treasurer's Instructions 953 the annual estimates for the 2024 financial year are hereby included in the Annual Report. These estimates do not form part of the financial statements and are not subject to audit.

## Financial Indicators (Ratios)

Ratio number	Ratios	Benchmark	2024 budget estimate (\$)
1a	Adjusted Operating Result (\$)	N/A	[\$437,658]
1b	Net Adjusted Operating Margin (as a % of total income)	+/-3%	-0.21%
2a	\$ Cost per SCH - Note [1]		\$21.46
	SCH		10,699,127
2b	Cost per SCH (% movement in \$ cost per SCH)	-2.5% – +5%	0.37%
3a	Working Capital - Note [2]	Metro: 1.0–1.25   Regional: 1.25–1.75	0.81
3b	Cash Ratio - Note [2]	Metro: 0.7–1.0   Regional: 1.0–1.5	0.65
4	Average Employee Entitlements Accrued (current) in weeks	Max. of 8 weeks	7.24
5	Sustainability of Cash Reserve in Days	25–45 days	81.72

Table 2 (a) 2024 S40 Submission - Statement of Comprehensive Income

	2024 budget estimate (\$)
<b>Cost of services</b>	
<b>Expenses</b>	
Employee benefits expense	154,396,676
Supplies and services	44,785,000
Depreciation and amortisation expense	16,557,933
Finance costs	25,906
Grants and subsidies	20,000
Loss on disposal of non-current assets	17,500
Cost of sales	(0)
Revaluation decrement	0
Other expenses	13,828,336
<b>Total Cost of Services</b>	<b>229,631,350</b>
<b>Income</b>	
<b>Revenue</b>	
Fee for service	20,044,459
Student charges and fees	16,541,370
Ancillary trading	666,573
Sales	(0)
Commonwealth grants and contributions	3,213,000
Interest revenue	1,625,000
Other revenue	921,784
<b>Total Revenue</b>	<b>43,012,185</b>
<b>Gains</b>	
Gain on disposal of non-current assets	0
Other gains (Asset Revaluation Increment)	0
<b>Total Gains</b>	<b>0</b>
<b>Total income other than income from State Government</b>	<b>43,012,185</b>
<b>Net costs of services</b>	<b>(186,619,164)</b>
<b>Income from State Government</b>	
State funds	161,295,112
Assets assumed/(transferred)	0
Resources received free of charge	8,435,147
Royalties for regions	0
<b>Total income from State Government</b>	<b>169,730,259</b>
<b>Surplus (deficit) for the period</b>	<b>(16,888,905)</b>
<b>Other comprehensive income</b>	
Changes in asset revaluation reserve	0
Gains/(losses) recognised directly in equity	
<b>Total comprehensive income for the period</b>	<b>(16,888,905)</b>

Table 2 (b) 2024 S40 Submission - Statement of Financial Position

	2024 budget estimate (\$)
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	32,934,347
Restricted cash and cash equivalents	12,884,532
Inventories	0
Receivables	6,045,770
Other current assets	2,032,630
Other financial assets	0
Non-current assets classified as held for sale	0
<b>Total current assets</b>	<b>53,897,280</b>
<b>Total assets</b>	<b>572,344,364</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Payables	17,873,688
Borrowings	107,323
Amounts due to the Treasurer	(0)
Provisions	21,480,635
Other current liabilities	11,374,258
Liabilities directly associated with non-current assets classified as held for sale	0
<b>Total current liabilities</b>	<b>50,835,903</b>
<b>Non-current liabilities</b>	
Payables	0
Borrowings	172,496
Provisions	4,667,228
Other non-current liabilities	0
<b>Total non-current liabilities</b>	<b>4,839,724</b>
<b>Total liabilities</b>	<b>55,675,627</b>
<b>Net assets</b>	
<b>Equity</b>	
Contributed equity	556,318,223
Reserves	74,298,085
Accumulated surplus/(deficiency)	(113,947,572)
<b>Total Equity</b>	<b>516,668,736</b>

Table 2(c) 2024 S40 Submission - Statement of Cash Flows

	2024 budget estimate (\$)
<b>Cash flows from State Government</b>	
State funds	154,396,676
Capital contributions	44,785,000
Special purpose grant/cash transferred from DTWD	16,557,933
Royalties for Regions	25,906
<b>Net cash provided by State Government</b>	<b>161,295,112</b>
<i>Utilised as follows:</i>	
<b>Cash flows from operating activities</b>	
<b>Operating payments</b>	
Employee benefits	(151,105,348)
Supplies and services	(36,035,956)
Finance costs	(10,000)
Grants and subsidies	(20,000)
GST payments on purchases	(3,841,717)
GST payments to taxation authority	0
Cost of goods sold	(0)
Other payments	(13,667,675)
<b>Operating receipts</b>	
Fee for service	19,329,431
Student fees and charges	16,546,188
Ancillary trading	666,574
Commonwealth grants and contributions	0
Interest received	1,625,000
GST receipts on sales	695,243
GST receipts from taxation authority	3,140,035
Sale of goods	(0)
Other receipts	869,194
<b>Net cash provided by/(used in) operating activities</b>	<b>(161,809,033)</b>
<b>Net costs of services</b>	<b>(186,619,164)</b>
<b>Cash flows from investing activities</b>	
Proceeds from sale of non-current physical assets	0
Purchase of non-current physical assets	(3,329,000)
Purchase/sale of Investments	0
Investments in other current financial assets	0
<b>Net cash provided by/(used in) investing activities</b>	<b>(3,329,000)</b>
<b>Cash flows from financing activities</b>	
Proceeds from borrowings	0
Repayment of borrowings	0
Other proceeds	(0)
Other repayments	(0)
Finance lease repayment of principal	(114,334)
<b>Net cash provided by/(used in) financing activities</b>	<b>(114,334)</b>
<b>Net increase/(decrease) in cash held and cash equivalents</b>	<b>(3,957,255)</b>
Cash and cash equivalents at the beginning of the period	54,837,835
<b>Cash and cash equivalents at the end of the period</b>	<b>50,880,582</b>

Table 2(d) 2024 S40 Submission - Statement of Changes in Equity

	2024 budget estimate (\$)
<b>Balance of equity at start of period</b>	<b>473,423,642</b>
<b>Contributed equity</b>	
Balance at start of period	496,184,223
Capital contribution	60,134,000
Other contributions by owners	0
Distributions to owners	0
<b>Balance at end of period</b>	<b>556,318,223</b>
<b>Reserves</b>	
<b>Asset revaluation reserve</b>	
Balance at start of period	74,298,085
Changes in accounting policy or correction of prior period errors	0
Restated balance at start of period	74,298,085
Gains/(losses) from asset revaluation	0
<b>Balance at end of period</b>	<b>74,298,085</b>
<b>Accumulated surplus (retained earnings)</b>	
Balance at start of period	0
Changes in accounting policy or correction of prior period errors	172,496
Restated balance at start of period	(97,058,666)
Surplus/(deficit) or profit/(loss) for the period	0
Gains/(losses) recognised directly in equity	(97,058,666)
<b>Balance at end of period</b>	<b>(16,888,905)</b>
<b>Balance of equity at end of period</b>	<b>516,668,736</b>
<b>Total income and expense for the period</b>	<b>(16,888,905)</b>







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