



# South Metropolitan TAFE 2024 Annual Report

Skilling Western Australians for a smart future



[southmetrotafe.wa.edu.au](https://southmetrotafe.wa.edu.au)



## South Metropolitan TAFE

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*This publication is available in alternative formats upon request.*

*While every effort has been made to assess the contents of this report, it may contain references to, or images, of people who are now deceased. South Metropolitan TAFE regrets any offence this might cause.*

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1	18 March 2025	Original issue

## Statement of compliance

**To the Hon Amber-Jade Sanderson MLA, Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara**

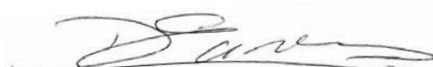
In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for information and presentation to Parliament the annual report of South Metropolitan TAFE for the period ending 31 December 2024.

This report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Vocational Education and Training Act 1996*.



**Deborah Hamblin**  
Governing Council Chair

18 March 2025



**Darshi Ganeson-Oats**  
Managing Director

18 March 2025

## Acknowledgement of Country

We acknowledge the Noongar peoples of the Whadjuk and Gnaala Karla areas as the Traditional Custodians of the Lands that South Metropolitan TAFE's campuses are situated upon.

We acknowledge the wisdom of Aboriginal Elders past and present, and pay respect to Aboriginal and Torres Strait Islander communities of today. We recognise the rich and diverse culture of Aboriginal and Torres Strait Islander peoples, and the valuable contribution this diversity brings to our college and country.

**Artist credit:** Emily Rose





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# OVERVIEW OF THE AGENCY





# Message from the Chair and Managing Director

*Kaya and Wandju*

## *Welcome to the South Metropolitan TAFE 2024 Annual Report*

2024 was a year of significant achievements for South Metropolitan TAFE (SM TAFE), with outstanding results, delivering more than ten million student curriculum hours of training to over 31,500 students.

Our strategic plan was refocussed with the signing of the five-year National Skills Agreement, and the introduction of national TAFE Centres of Excellence; and our priorities aligned to the State's Diversify WA Framework, the State training plan and key vocational education and training sector initiatives.

SM TAFE's unique positioning and capabilities supported many of the State priority sectors during 2024 including advanced manufacturing, supply chain development, defence industry workforce and increasing access for students in the regions.

We equipped our students with a variety of skills to meet industry and community needs, linked to job opportunities; and maximised access to training by delivering training initiatives such as the extension of the Fee Free TAFE courses and Lower Fees Local Skills.

To amplify student success, drive engagement, retention and completion, we supported our students with their learning and overall well-being. We worked closely with support networks to optimise apprentice participation and completions, enabling a sustainable pipeline of apprentices and trainees for Western Australia.

SM TAFE has a long-standing culture of industry collaboration through working closely with employers and key education and training bodies to co-design and deliver innovative solutions and training services. During 2024 SM TAFE continued to offer extensive workforce development and consultation services with key industry stakeholders to provide tailored training solutions.

We acknowledge Hon Simone McGurk MLA, Minister for Training and Workforce Development, Hon Hannah Beazley MLA, Minister Assisting the Minister for Training and Workforce Development and Hon David Templeman MLA, Minister for International Education for the support provided to the TAFE sector. We also extend our gratitude to our outgoing Chairs of the SM TAFE Governing Council, Ms Elizabeth Carr AM and Mr Rhys Williams, whose leadership, vision and commitment to excellence has shaped SM TAFE over the years they served.

This report highlights our ongoing commitment to student success, as well as our efforts to strengthen strategic collaboration and deepen engagement with national and state governments, industry, and the Western Australian community. Our strategies to champion innovative learning, and the integrity of our people and culture, are visible in the success of our college. We are proud of our diverse and agile workforce, who continue to dedicate their professionalism, expertise and vitality to the success of our students and their achievements in becoming job ready.

Our expertise in developing defence industry workforce initiatives continues to be nationally recognised, as we begin to lead the delivery of the new WA Defence TAFE Centre of Excellence working with State and National partners.

Reinforcing our purpose to provide students with the skills to enable employment and career development and recognising our vital role in transforming the workforce with innovative skilling solutions, we embark on 2025 with a clear remit to support and enable accelerated economic growth for Western Australia.



**Deborah Hamblin**  
Governing Council Chair



**Darshi Ganeson-Oats**  
Managing Director

## 2024 Highlights

SM TAFE delivered  
over **8.7 million**  
government funded  
curriculum hours



Provided  
training to over  
**31,752 students**



**LOWER FEES**  
**LOCAL SKILLS**

Delivered skills to **2,498 students**  
enrolled in Lower fees, local skills  
qualifications



Delivered VET to **3,448 secondary**  
school students  
(VETdSS)



Engaged with over **4,781 local**  
businesses, organisations and  
not-for-profits



**88.2% of surveyed**  
employers were satisfied overall  
with SM TAFE training



Provided Jobs and Skills services  
to **15,788 clients**



Provided workforce development  
assistance to **1,693 employers**



Delivered **481 employer seminars**  
and employability workshops







## 2024 Awards



### 2024 Weld Australia Welding Excellence Awards

SM TAFE received the Training and Education Organisation Award at the 2024 Weld Australia Welding Excellence Awards. Adam Fiannaca, Lecturer in Metal Fabrication was also awarded the 2024 Training and Education Individual Teacher Award. These awards celebrate and recognise the exceptional contributions of local welders, fabricators, and educators who have played a vital role in advancing the industry.

### Australian Information Security Association Cyber Security Awards

TAFECyber was a Finalist for the 'Educator of the Year' Award in the Australian Information Security Association (AISA) 2024 Cyber Security Awards. TAFECyber, which SM TAFE chairs, has previously won the 2021 AISA Educator of the Year Award demonstrating the sustained high achievements the college can achieve on a national scale.

### Western Australian Training Awards 2024

Our staff and students excelled at the 2024 WA Training Awards, taking home two top honours. Lisa Piller, Lecturer Fashion and Fashion Business, was named WA Trainer of the Year, and Ellie Wotherspoon, an industrial electrician apprentice was named WA Apprentice of the Year. Both Lisa and Ellie represented WA at the National Training Awards in Canberra on 6 December 2024.

### Australian Defence Industry Awards

SM TAFE was awarded Academic Institution of the Year in the 2024 Australian Defence Industry Awards, continuing to showcase SM TAFE's sustained defence capability on a national scale. With strong industry partnerships and a firm presence in the defence shipbuilding and sustainment industry, SM TAFE excels in producing job-ready workers with dedicated lecturers and teams playing a pivotal role in training students for a career in the Defence industry.



## Veterinary Nurses Council of Australia First Mental Health Ambassador

Shannon Molloy, Veterinary Nursing Lecturer, was honoured with the inaugural 2024 Veterinary Nurses Council of Australia (VNCA) Mental Health Ambassador Award. This prestigious award recognizes Shannon's outstanding dedication to advancing mental health and wellbeing in the veterinary field. As the first VNCA Mental Health Ambassador, Shannon will champion mental health awareness, publish insights from her further education, and spearhead initiatives to elevate mental health within the industry.

## WorldSkills Success – Gold and Silver Medals

Two SM TAFE bricklaying competitors excelled at the Perth Regional WorldSkills competition, with Serah and Kieran winning gold and silver medals in the Vocational Education delivered to Secondary Schools category. These outstanding achievements by SM TAFE students demonstrate our commitment to fostering excellence within the secondary sector.

## 2024 Capricorn Rising Star Winner

Megan Toia, a second-year automotive apprentice studying AUR30620 Certificate III in Light Vehicle Mechanical Technology won the 2024 Capricorn Rising Star Award. Out of over 360 nominations and three rigorous judging rounds by industry experts, Megan stood out for her passion, dedication, and excellence in the automotive industry.

## 2024 Asia-Pacific Vocational College Impact Index – China

SM TAFE has been listed on the 2024 Asia-Pacific Vocational College Impact Index for its work with the Sister State partnership, combined with introducing Vocational Education and Training (VET) solutions in China. The Impact Index was initiated by the Boao Vocational Education Development Conference Organising Committee, Education Plus International Vocational Education Conference Organising Committee, World Skills Development Alliance, Global Craftsmen Alliance, EU-China "Belt and Road" Cultural Tourism Education and the Economic and Trade Development Committee. This Index aims to support and promote the exchange of experience and international cooperation in vocational education between countries, share and promote best practice, and promote the development of global vocational and technical education.

# About South Metropolitan TAFE

## Establishment

SM TAFE is established under the *Vocational Education and Training Act 1996*. We exist to provide skills, training and education to our community, businesses and industry.

## Our purpose

We provide students with skills to enable employment and career development. SM TAFE works with leaders in industry to provide Western Australians with the skills and capabilities for a smart future. Working collaboratively with industry, our partnerships support economic and community development goals to ensure our graduates are ready to work with emerging technologies, engage in our diversifying economy and support our community.

### We do this by:

- Providing students with high quality training that equips them with the skills and attributes to thrive.
- Collaborating and working with industry to deliver skills that reflect the current and emerging workforce needs.
- Strengthening our communities through lifelong learning opportunities for all Western Australians.

## Operational structure

### Responsible Minister

In 2024, SM TAFE was responsible to Hon Simone McGurk MLA, Minister for Training and Workforce Development; Industrial Relations; Water; and Hon Hannah Beazley, MLA, Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development and reported to Hon David Templeman MLA, Minister for International Education.

### Enabling Legislation

South Metropolitan TAFE is established as a State Training Provider under section 35 of the *Vocational Education and Training Act 1996*.

### Accountable authority

SM TAFE is a statutory authority governed by a Governing Council. The Governing Council is directly accountable to the public and the Minister Assisting the Minister for Training and Workforce Development. Mr Rhys Williams was the Chair of the Governing Council until 31 December 2024.

## Agency structure

As of December 2024, SM TAFE employed 1,246 Full Time Equivalent (FTE) staff across twelve campuses in the southern metropolitan region of Perth. SM TAFE is led by the Managing Director and supported by the Corporate Executive which comprises four General Managers and four Executive Directors spanning Training Services, Corporate Services and Organisational Services.

### SM TAFE's services in 2024 were delivered through five key business areas:

**Training Services** - Responsible for delivery of training across three key training directorates, including AMEP, Access, Community and Health; Construction, Commerce and Hospitality; and Engineering, Transport and Defence.

**Corporate Services** - Responsible for finance, human resources, procurement and risk, work health and safety, information and communication technology, records management, strategic support, governance and facilities.

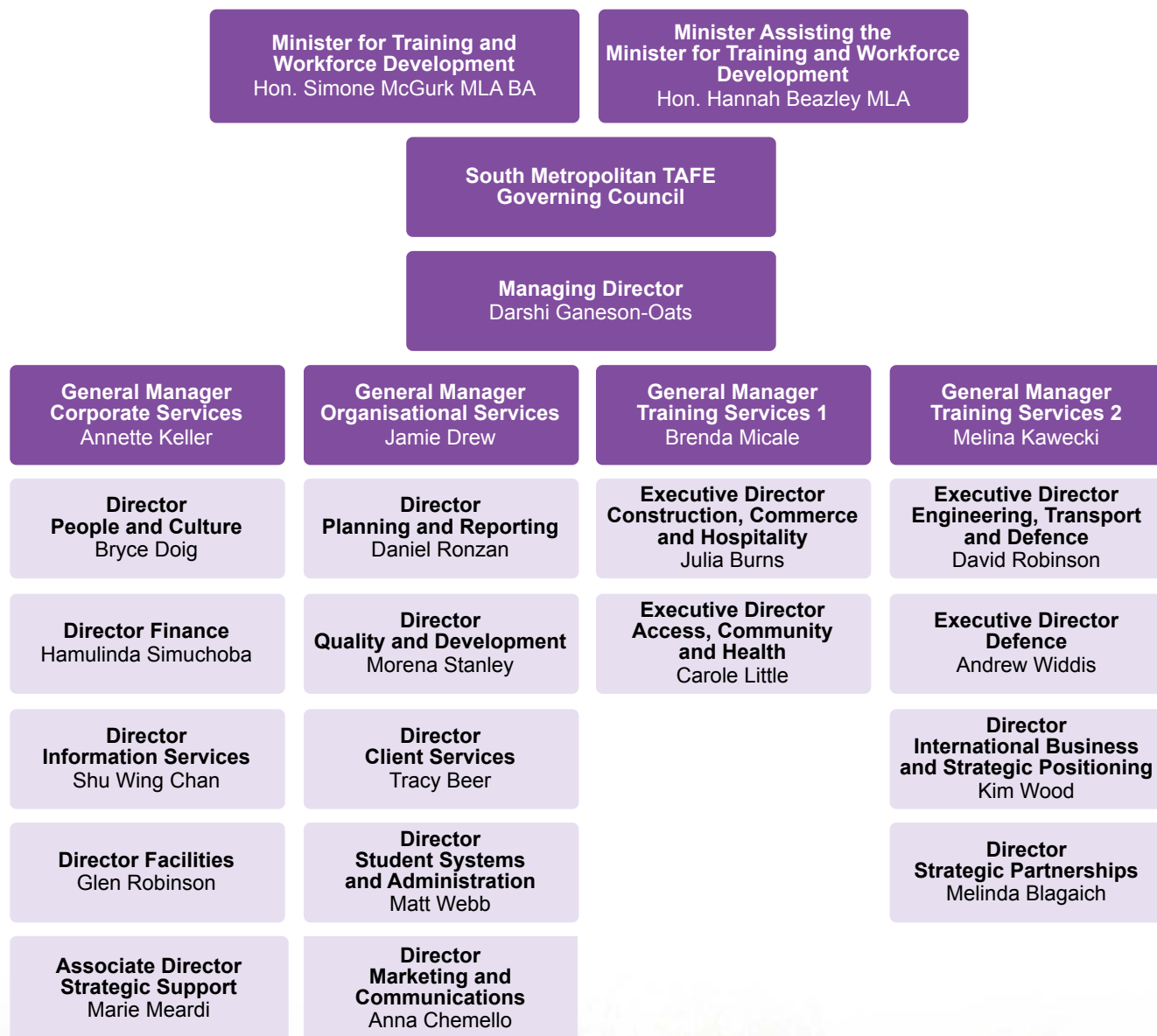
**Organisational Services** - Responsible for planning and reporting, client services, student experience and academic systems, marketing and communications, and quality and development.

**Strategic Partnerships** - Responsible for industry engagement, developing commercial opportunities and international business.

**Jobs and Skills Centres** - Responsible for delivering contracted services in partnership with the Department of Training and Workforce Development (DTWD), including career and training advice, community engagement, employer engagement, and job readiness services.



## Organisational structure (at December 2024)



Mandurah campus

## Governing Council



### **Rhys Williams**

Member until July 2024

Chair until December 2024

Rhys Williams brought extensive leadership and governance experience to his role as Chair. Since 2017, Rhys has served as Mayor of Mandurah, driving initiatives that strengthen local industries, foster innovation, and expand educational opportunities.

Rhys has previously held key roles on the State Emergency Management Committee, Peel Development Commission Board, and Peel Regional Leaders Forum, where he contributed to regional planning, resilience building, and community development. He also served as CEO of The Makers, championing youth engagement and skills development across the region.

As Chair, Rhys offered strategic insight and advocacy to ensure SM TAFE continues delivering world-class vocational training that supports students and meets the needs of Western Australia's evolving workforce. His commitment to education and community transformation underpins his vision for a skilled, resilient, and future-ready workforce.



### **Deborah Hamblin**

Deputy Chair until December 2024

Interim Chair from January 2025

Deborah (Deb) Hamblin is the Mayor of the City of Rockingham, having previously been elected as Councillor and serving as Deputy Mayor for eight years. With 38 years' experience in the University sector, Deb promotes the importance of education in the region and focusses on its value in building a resilient community.

Previous Board positions include Commissioner on the WA Grants Commission, the Vice Chair of the Library Board of Western Australia, a Deputy State Councillor and a member of the Joint Development Assessment Panel.

She holds a Bachelor's degree from Murdoch University and a post graduate qualification from Curtin University.



### **Carol Adams OAM** Member from July 2024

With a distinguished professional career in the local government sector, as well as strong legal, governance and strategic planning experience, Carol has a strong focus on the economic development of the South Metropolitan Region of Perth and the education and employment opportunities for its residents.

Carol was former Mayor at the City of Kwinana (2006 – 2023) and served in total 27 years as a councillor. In October 2024 Carol made history as being elected the first female Chair of the Western Australian Turf Club (T/A Perth Racing) and was recently appointed as Chair of the Local Government Advisory Board.

Carol holds a Bachelor of Laws and is a Graduate of the Australian Institute of Company Directors (GAICD). Carol received an Order of Australian Medal (General Division) in 2019, in 2024 was the recipient of the prestigious Local Government Medal, and a past recipient of the Long and Loyal Service Award and the Rotary International's Paul Harris Fellow Award. In 2023 Carol was awarded the inaugural Freedom of the City by Kwinana Council.



### **A/Professor Paola Chivers**

Paola brings over 25 years of expertise in health research and education, emphasising data-driven leadership to advance evidence-based practices, policies, and innovations.

Paola is the Manager of Research Support and Development at the Child and Adolescent Health Service (CAHS), the Principal Owner of DATaR Consulting and an Adjunct Associate Professor at Edith Cowan University.

Paola has served as Chair or member across numerous university governance committees including the Willetton Senior High School Board and Finance and Partnerships Committees, and the WA Country Health Service Human Research Ethics Committee.

Paola holds a BSc (Hons) from UWA, Graduate Diploma in Further Education and Training from USQ, and a PhD from The University of Notre Dame Australia. She is a Member of the Australian Institute of Company Directors (MAICD).



### **Julian Coyne**

Julian Coyne brings entrepreneurship, engineering and technology together. Combining his expertise, he has been invited to present and work on the future of technology for industry, academia and government at Oxford University, Silicon Valley and Singapore.

Julian founded his first company in 2002 Unified - which has delivered successful technology solutions to clients including Toyota, Rio Tinto, INPEX, IBM, Microsoft, UWA and Government agencies throughout Australia. In 2006 Julian was selected for the Commonwealth Government's inaugural ICT Industry Entrepreneur Accelerator Program.

Julian is a Graduate of the Australian Institute of Company Directors (GAICD), a Senior Certified Professional with the Australia Computer Society, an affiliate member of the Australasian Institute of Mining and Metallurgy and a member of the Institute of Electrical and Electronic Engineers.

Julian has Chaired the Australian Information Industry Association - Australia's peak body for the technology industry, the Autism Academy of Software Quality Assurance, and the WA State Government's Regional New Industries Fund.





### Brian Delamont

Brian was born and raised in Bowral, NSW, from where he joined the Royal Australian Navy, graduating from the Naval College with a Diploma of Applied Science.

Senior roles in the Navy included ship command, Command of HMAS Stirling and Director General of Navy Communications and Information Warfare with responsibilities for cyber, satellite communications and secure networks. Brian specialised in Information Technology, and was responsible for managing warship communications and data exchange networks.

Brian has held leadership roles in regional Humanitarian Assistance and Disaster Relief operations. He has lived and worked in Malaysia, Washington DC and Florida in the United States, and holds a Master of Business Administration.



### Stedman Ellis

Member from July 2024

Stedman is an expert leader, director and advisor with more than 20 years' experience in the commercial, government, industry association, research and cultural sectors. With extensive international experience in the mining and energy sectors, Stedman has more recently worked across renewables (particularly battery industries), research and creative industries and is currently a non-executive director of FORM, an independent non-profit cultural organisation.

Stedman was the inaugural CEO of Australia's Future Battery Industries Cooperative Research Centre, COO for the Australian Petroleum Production & Exploration Association (now Australian Energy Producers) and a WA Government Deputy Director General. He has held senior external affairs roles with BHP and was previously a Board Member of Australian Gas Industry Trust, Minerals Research Institute of WA, and Central Institute of Technology (now North Metropolitan TAFE) governing council.

Stedman holds a Bachelor of Arts from the University of WA and a graduate diploma from the Australian Institute of Company Directors.





### Erica Haddon

Erica is an experienced Chair, non-executive director, and executive and has been a Certified Practising Accountant for over 25 years. Throughout her career Erica has honed skills in strategy, innovation, transformational change and the connection of profit and purpose.

Erica has worked for RAC WA, Wesfarmers Energy (Wesfarmers Limited) and Argyle Diamonds (Rio Tinto Limited) and has her own advisory business, Navigating Innovation.

Erica holds non-executive Chair roles at Uniting WA, MNG Survey and AusVet, and member and 2023 President of the CPA Australia WA Divisional Council.

Erica has completed the Advanced Management Program at Harvard Business School.



### Michelle Sidebottom Member from July 2024

Michelle Sidebottom has worked extensively across Australia, Japan and Malaysia and key areas of her work include hospitality and tourism facility management, Aboriginal business and tourism development, project management and consultancy services. Michelle has worked with the private sector, non-profits, registered training organisations, peak industry associations, and Government agencies to design, develop, and implement statewide business and workforce development projects.

Michelle is the Director of Breakaway Tourism Pty Ltd, Breakaway Parks Pty Ltd, and Avocet Island Pty Ltd. Additional roles include Deputy Chair of the Peel Development Commission and Deputy Chair of Coolibah Care Inc.

Michelle's professional experience has included the judging of state and national awards programs, Industry Advisory Group roles for various Registered Training Organisations in WA; Project Manager and A/CEO for FutureNow Creative and Leisure Industries Training Council; and Board Member of Visit Mandurah. Michelle is a graduate of Harvard University's 'Harvard Kennedy School – Leading Economic Growth Executive Program'.



### **Ashah Tanoa** Member from July 2024

Ashah Tanoa is a Pinjareb/Whadjuk Noongar woman from Perth and is a dedicated advocate for First Nations people, committed to ensuring cultural preservation and empowerment. As Manager of the Kulbardi Aboriginal Centre at Murdoch University Ashah is deeply committed to supporting Indigenous students on their educational journey.

Ashah received the 2021 Vice Chancellor's award for Excellence in Enhancing Learning for supporting First Nations students through the Covid-19 pandemic. In 2022, Ashah was awarded the Western Australian Institute for Educational Research Fogarty Postgraduate Award for her research contribution to Indigenous participation and engagement at university. Additionally, Ashah's innovative approach to education was globally recognised when she presented at the 2022 Higher Education Research Development Society of Australasia conference.

Ashah was previously an associate lecturer, teaching First Nations students in the K-Track enabling program. Her passion for empowering Indigenous communities led her to pursue a Master of Education by Research, focusing on Indigenous student retention.



### **Darshi Ganeson-Oats**

Darshi Ganeson-Oats, as the Managing Director of SM TAFE, is also an ex-officio member of the Governing Council. Prior to this she steered South Regional TAFE as its Managing Director from 2021-2023 and has held executive positions within the vocational education sector. Her professional experience includes roles in international consultancy, business development and economics and she has also served on the board of the Australian Maritime College. Ms Ganeson-Oats holds a Bachelor of Economics (Honours) from the University of Western Australia, a Graduate Diploma of Computing from Curtin University and is a Graduate of the Australian Institute of Company Directors (GAICD).

## **Governing Council Members retired in July 2024**

### **Elizabeth Carr AM**

Chair from April 2016 to 30 June 2024

### **Niegel Grazia**

Member from April 2016 until 30 June 2024

### **Dr Elena Limnios**

Member from July 2019 until 30 June 2024

# Legislative environment

## SM TAFE complies with the following relevant legislation:

- *Aboriginal and Torres Strait Islander Commission Amendment Act 2005*
- *Commercial Tenancy (Retail Shops) Agreements Act 1985*
- *Corruption and Crime Commission Act 2003*
- *Disability Discrimination Act 1992*
- *Disability Services Act 1993*
- *Education Services for Overseas Students (Registration Charges) Act 1997*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1982*
- *Higher Education Support Act 2003*
- *Industrial Relations Act 1979*
- *Library Board of Western Australia Act 1951*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *School Education Act 1999*
- *State Records Act 2000*
- *State Supply Commission Act 1991*
- *Tertiary Education Quality and Standards Agency Act 2011*
- *Vocational Education and Training Act 1996*
- *Workers Compensation and Injury Management Act 2023*
- *Working with Children (Criminal Record Checking) Act 2004*
- *Work Health and Safety Act 2020*

# Performance Management Framework

## Outcome Based Management Framework

Government goals are supported at agency level by specific desired outcomes. Agencies deliver services to achieve these outcomes, which ultimately contribute to meeting higher level government goals. The following illustrates the relationship between SM TAFE's services and the broader government goal to which we contributed.

GOVERNMENT GOAL	DESIRED OUTCOMES	SM TAFE SERVICES
Future jobs and skills	Grow and diversify the economy, create jobs, and support skills development.	<ul style="list-style-type: none"><li>• Provision of government funded and commercial, fee for service training.</li><li>• Delivery of apprenticeships and traineeships.</li><li>• Partnerships with industry to build capability and support future workforce skilling requirements.</li><li>• Flexible, responsive, and nationally accredited training ranging from Certificate I to Advanced Diplomas.</li><li>• Delivery of Jobs and Skills Centres that engage with local communities, businesses, and industry, providing employment and workforce development services.</li></ul>

## Changes to Outcome Based Management Framework

There was no change to SM TAFE's Outcome Based Management Framework in 2024.

## Shared responsibilities with other agencies

SM TAFE receives funding from the State Government through an annual resource agreement, the Delivery and Performance Agreement, with the Department of Training and Workforce Development (DTWD). The college reports to DTWD for outcomes under that agreement.



# AGENCY PERFORMANCE



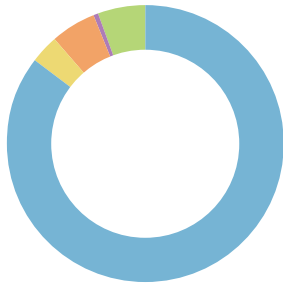


## 2024 Key college statistics

Total number of unique students (all funding sources) **31,752**

Total student curriculum hours (all funding sources) **10,271,026**

Total government funded student curriculum hours **8,776,669**



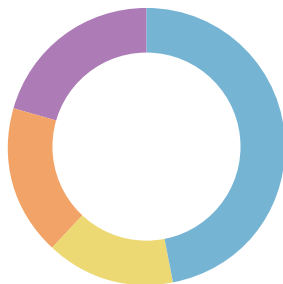
### SCH activity breakdown

Profile	85.4%
Commercial funded delivery	3.2%
Commercial – International	5.4%
State funded delivery (auspice)	0.6%
Commonwealth funded delivery	5.3%

Female **37.9%**

Male **61.8%**

Interdeterminate/  
Intersex/unspecified **0.37%**

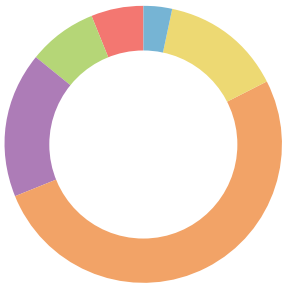


### Student age group breakdown

19 and under	47.2%
20-24	15.0%
25 – 34	17.6%
Over 34	20.3%



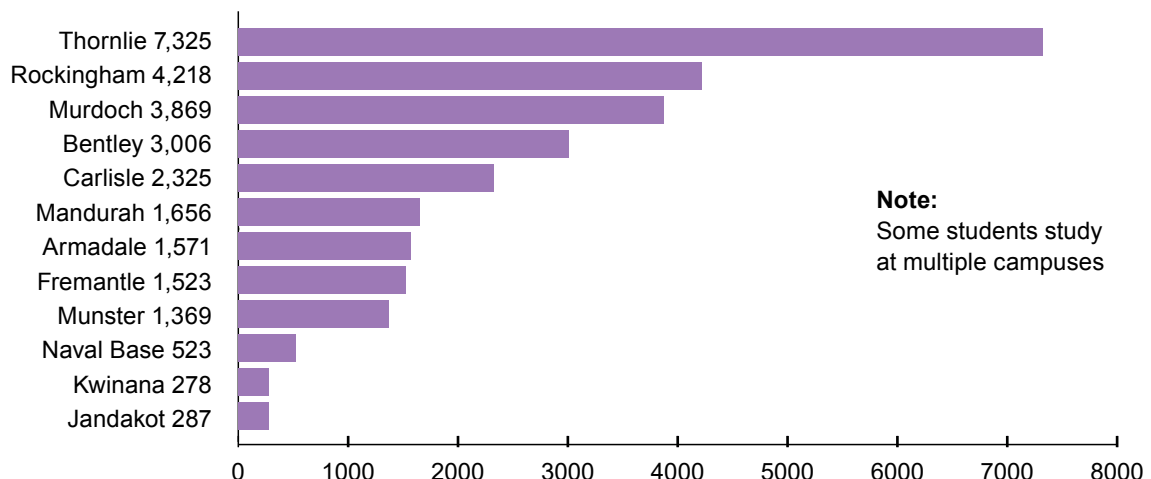
Offshore and international students **1,078**



### Students by qualification level

Certificate I and below	3.6%
Certificate II	14.1%
Certificate III	51.3%
Certificate IV	16.9%
Skills sets	7.9%
Diploma and above	6.1%

### Student population by SM TAFE campus



# Collaboration, Partnerships and Strategic Projects

## Defence industry workforce initiatives

SM TAFE is nationally recognised for collaborating with the defence industry and has been delivering training to the defence industry workforce for almost two decades. A significant program of work was delivered during 2024 and SM TAFE is continuing to lead many workforce development initiatives to establish a pipeline of skilled workers for the defence industry, developing and upskilling the State's defence industry workforce and supporting Australia's AUKUS endeavour.

In 2024, 107 trainees completed the SM TAFE Defence Industry Pathways Program, with partnerships with over 40 host employers from the maritime defence industry. Over 70% of graduates have gained roles within the Defence Industry, of which 38% were women.

Veterans are being supported back into the workforce through the State funded Defence Industry Veterans Employment Scheme with 92 scholarships provided, project managed by SM TAFE. The Women in Defence scholarship, delivered by SM TAFE, has provided 74 women, since 2021, of all ages and backgrounds, with six months of free technical engineering and electronics training to prepare them for employment in the defence industry.

A pilot program in Integrated Logistics Training has upskilled 83 existing workers and SM TAFE is delivering a tailored program of training to Fleet Support Unit West to address the need for skilled welders and provide support for Submarine Rotational Force – West.

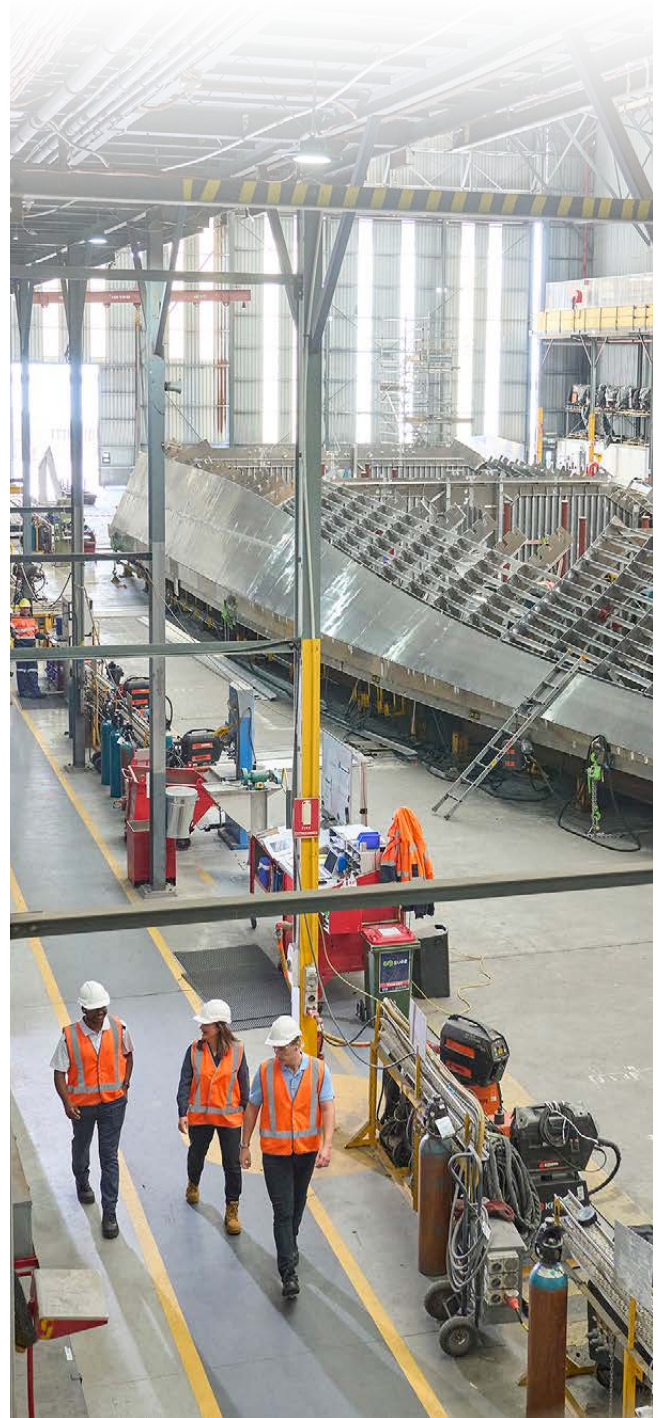
208 Sailors have been trained to meet Australian Navy requirements, with high demand in applied engineering, through the Joint Technical Trades Training Services contract and SM TAFE continues to partner with the Australian Submarine Agency (ASA) to provide ongoing support to the Collins Class submarine training design.

Work commenced on an articulation catalogue to inform graduates on a seamless transition between University and TAFE qualifications, related to the defence industry.

SM TAFE has also fostered vocational training partnerships with key alliances and organisations in the USA, focussed on trade skills development relating to nuclear naval fabrication.

## USS Annapolis crew

SM TAFE was host to the Commanding Officer, officers and crew from USS Annapolis, United States Navy and two Royal Navy submariners in March at the Fremantle Campus. Staff were provided a visit on the USS Annapolis courtesy of the US Consulate and students heard about work and training undertaken by a nuclear-powered submarine crew along with potential career opportunities and future direction of the defence industry in WA.



## Key partnerships with Aboriginal-owned businesses

SM TAFE continues its partnership with Moorditj Koort Aboriginal Corporation (MKAC) in 2024, providing opportunities for staff and Aboriginal community members living within the MKAC catchment area to engage with and access training in a culturally safe environment.

A Memorandum of Understanding was signed with Winjan Aboriginal Corporation to design and deliver industry specific and relevant training. SM TAFE is working with them to support the Aboriginal Ranger Program and broader workforce requirements. The Rangers enrolled in the Chemical Risk Management level 3 skill set and AHC21020 Certificate II in Conservation and Ecosystem Management.

## National Centres of Excellence

The TAFE Clean Energy Skills National Centre of Excellence was announced in June 2024, hosted by Western Australia. SM TAFE worked closely with the Department of Training and Workforce Development and other key government and industry stakeholders in support of TAFE Centres of Excellence and related training and workforce development initiatives.

## Low Emissions Vehicle training

Two items of key equipment were donated in 2024 which enable our students to access clean energy technology and develop the skills needed for the net zero transformation of the economy. Mining sector employer Murray Engineering as part of the Byrnes Group, donated a purpose-built hybrid diesel/electric haulage truck to SM TAFE's Heavy Vehicle Mechanical Training Centre. RAC donated an Intellibus to support SM TAFE to develop and implement our zero and low emissions vehicles strategy.

From 2024, all students in the Certificate III Mobile Plant and Certificate III Commercial Heavy Vehicle received training to work safely with and carrying out basic inspection and maintenance on electrical vehicles. Over 1,000 students undertook training incorporating electric vehicle and hybrid vehicles units as part of existing automotive courses. SM TAFE has also delivered skill sets as post-trade training.

## Mini Woolies

Launched by the SM TAFE Foundation Skills team, the first TAFE 'Mini Woolies' in WA, offering great opportunities for people with disability to gain real-world skills in a supportive, hands-on environment at Bentley Campus. This initiative is designed to give students with a disability the opportunity to develop hands-on skills in numeracy, literacy and communication within a simulated retail environment. As the first Western Australian TAFE to partner with the Woolworths Group, the innovative Mini Woolies was equipped with shelving and store equipment, including signage, ticketing, point-of-sale registers with educational money, and grocery and non-perishable items, helping to bring the look and feel of a supermarket space to life.

By developing these essential skills, the program helps students gain confidence to pursue further training or explore employment pathways.



Mini Woolies launch



## BHP Maintenance Support Technician Program

This Program offers a pathway for females and/or students of Aboriginal or Torres Strait Islander descent, to commence into roles as Maintenance Support Technicians (MST) at BHP accommodation and community infrastructure sites in Western Australia. Training places are fully funded by BHP and the 16 participants are also employed during the program by Programmed.

The fourth consecutive 16-week MST Program concluded at Rockingham campus in October 2024. Tailored to BHP's needs, participants completed this iteration with a CPC20220 Certificate II in Construction Pathways - Building Maintenance pathway (AC61) outcome as well as the Construction White Card and a 'skills set' selected from the TLI20421 Certificate II in Supply Chain Operations including the Forklift licence.

During 2024 (87.5%) 14 participants graduated and of those, 11 were recruited by BHP into MST roles and a further 2 into other BHP roles.

## International Education Delivery

SM TAFE offered 58 Vocation Education and Training (VET) qualifications to onshore international students in 2024. These courses attracted a total of 1132 international students across two Semesters representing an increase of 29% in onshore student numbers.

The offshore partnership in Mauritius with Charles Telfair Education (CTE) which commenced in 2005, has produced a staggering 7,046 graduates since commencing. In 2024, an additional 308 students enrolled across the Certificate III in Business, Certificate IV in Business, Diploma of Business, the Diploma of International Children Services, the Certificate III in Health Services Assistance and the Certificate IV in Preparation for Health and Nursing Studies.

The Managing Director of SM TAFE attended the CTE Graduation in late November 2024 to present the SM TAFE testamurs and give a keynote address.

## Zhejiang China Sister State Consortium

With the signing and launch of the Western Australia Zhejiang Higher Vocational Education Consortium on 11 November 2022 and the success of the joint Professional Development (PD) staff training program with North Metropolitan TAFE, over 300 staff have been exposed to vocational training methodologies virtually in 2023 and 2024. The 2025 joint PD sessions will be delivered by our Sister State partners in March with all TAFE Colleges invited to attend this training.

## Wesfarmers Chemicals, Energy and Fertilisers (WesCEF)

SM TAFE delivered a 10-week program – 'SkillLaunch' using the PMA20116 Certificate II in Process Plant Operations as the entry level qualification to provide a work-ready recruitment pathway into WesCEF's new cadetship program at their CSBP Chemical and Fertiliser site located in Kwinana. The cadetship is an 18-month training program for Process Plant Operators/Technician roles which includes workplace rotations across various divisions within CSBP. Students who successfully completed the 10-week SkillLaunch Program with SM TAFE were eligible to be interviewed by WesCEF for this cadetship opportunity.

The Jobs and Skills Centre supported the promotion and recruitment of applicants and a total of 48 applications were received for the program. Ten students were enrolled and course completion and retention rate was 100%. Six students were employed into the WesCEF cadetship program.





## Aboriginal Employment, Education and Training Committee (AEETC)

SM TAFE has an active and engaged AEETC comprised of Aboriginal community members from across local businesses and industry. The AEETC plays an important role in developing and monitoring the college's Aboriginal Training Plan (ATP). The ATP is built on a foundation of three key areas - attraction, retention, and transition to work. Mr Ashley Garlett retired as Chair and Mr Robert Taylor was appointed new Chair of AEETC on 14 November 2024. SM TAFE would like to thank Mr Garlett for his service and commitment during 2024.

## Industry Advisory Groups

The Industry Advisory Groups (IAG) provide information and advice to ensure that the delivery areas of SM TAFE are aligned to the current and future workforce needs of the industry and ensuring best practice in the delivery, training and assessment of SM TAFE students. This includes providing feedback to SM TAFE on the latest industry technology, workforce trends and requirements of local and national businesses. In 2024, SM TAFE had 22 Industry Advisory Groups (including ACEPT).

## Australian Centre for Energy and Process Training (ACEPT) Industry Advisory Group

SM TAFE's Australian Centre for Energy and Process Training (ACEPT) is located at the Munster Campus. It is a world-class, specialist training facility aligned with training requirements of the oil and gas, processing, and resources industries. The ACEPT Industry Advisory Group is comprised of representatives from across major employers including Woodside, Inpex, Santos, Alcoa, Chevron, Shell, Emerson, Honeywell and AEP. Mr Neville Carrington retired as the Chair in August 2024. SM TAFE would like to thank Mr Carrington for his service and commitment during 2024.

## Partnership with Toyota

SM TAFE's light automotive team continue as Toyota's Registered Training Provider of choice for their delivery of the Toyota Network Training (TNT) Program. Toyota is the single largest employer of light automotive apprentices in the State and in 2024 SM TAFE delivered training to 180 apprentices across the WA network of Toyota dealerships.



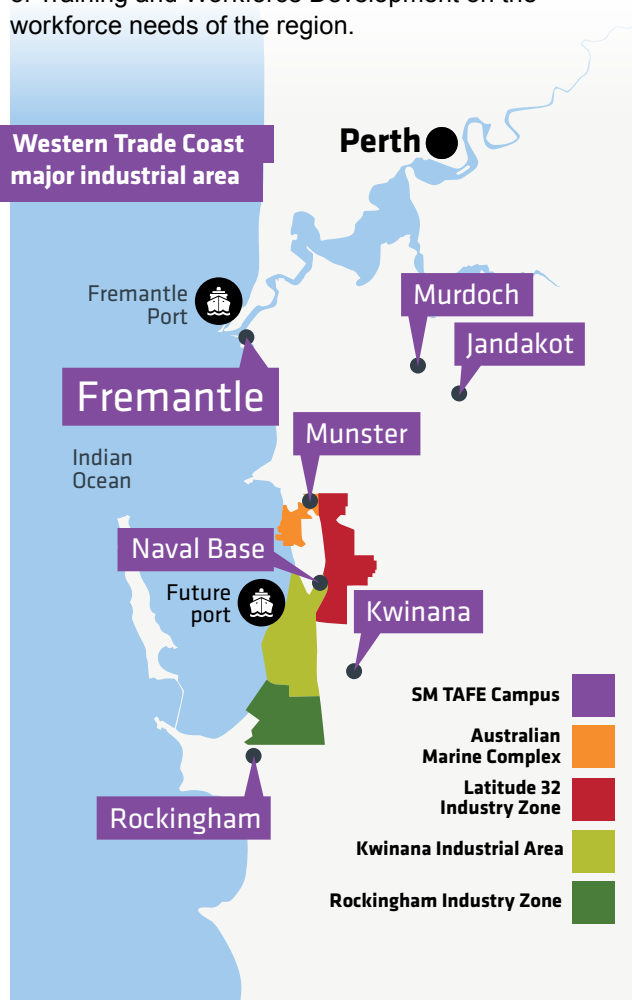
## Innovative Learning and Future Skills

### Preparing a skilled workforce for clean energy

Work continued during 2024 to build capacity and position our delivery model to provide training solutions for the demands of the growing renewable energy and green energy sectors including battery, hydrogen and nuclear. SM TAFE connected with relevant key stakeholders in relation to Global Advanced Industry Hub; AUKUS; Nuclear Skills and the Clean Energy Skills National Centre of Excellence and contributed to cross government and industry discussions around workforce skilling and infrastructure.

### Western Trade Coast

SM TAFE has four campuses situated in the Western Trade coast major industrial area and offers specialised facilities and expertise in relevant industry sectors such as defence, shipbuilding and maintenance, advanced manufacturing and clean energy. As a member of the Global Advanced Industries Hub Steering Committee, SM TAFE contributed to the workforce development discussions during 2024 and worked with the Department of Training and Workforce Development on the workforce needs of the region.



### Enhancing sovereign capability

SM TAFE entered into a contract with the Department of Defence on 21 November to deliver a 'train the trainer' initiative for the Australian Submarine Agency, including the development of six SM TAFE lecturing staff to Danville USA in 2025. This agreement is pivotal for SM TAFE to immerse staff in cutting-edge practices and methodologies of Accelerated Training in Defence Manufacturing. This will enable them to acquire the skills and knowledge necessary to embed and elevate future Australian standards-compliant training programs to greater heights of excellence in support of the Nuclear-Powered Submarine and Naval Shipbuilding Enterprises.

This investment in advanced training for SM TAFE lecturers enhances strategic capabilities, strengthening naval and shipbuilding bases in WA and SA.

### Nuclear Awareness Nationally Accredited Unit of Competence

In 2024, ASA engaged SM TAFE to develop a unit of competence intended to provide participants with the fundamental knowledge and skills to work in or have regular access to a licensed nuclear facility. The course is currently under development.





## Jobs for Subs Program

In September 2024, Prime Minister the Hon Anthony Albanese launched the new Jobs for Subs Program and visited SM TAFE trainees at HMAS Stirling on Garden Island. This new initiative aims to create a skilled workforce for the AUKUS submarines, offering over 200 jobs, for high priority skills, in fabrication and machining, engineering and project management, and supply chain operations. During the visit SM TAFE showcased the training undertaken to upskill the Navy's workforce in preparation for the AUKUS submarines. This includes the highly successful customised aluminium welding skillset, developed and delivered by SM TAFE Welding and Fabrication lecturers to the Navy cohort.

The visit provided the Defence Industry Pathways Program trainees with the opportunity to speak with our Prime Minister, Deputy Prime Minister and Minister for Defence, Hon Richard Marles and the Commonwealth Defence Industry Minister, Hon Pat Conroy. The Ministers reinforced the life-long career opportunities for those commencing careers in the WA shipbuilding industry.

## Joint Technical Trades Training Services Defence contract

The Joint Technical Trades Training Services Defence contract, which includes both Army and Navy training solutions was awarded to Wodonga TAFE (Wodonga) in 2023. SM TAFE successfully negotiated with Wodonga to be their Western Australian training provider for all Defence training under this agreement.

This unique partnership will strengthen SM TAFE's role in providing Defence training to build a qualified workforce in technical trade qualifications across construction, electrical, engineering, and mechanical trades as well as upskilling for the Fleet Support Unit in support of AUKUS.

There was a significant increase of 60% of activity, and 220 students completed Defence training, in 2024.

## TAFECyber and Essential Eight Assessment Course

TAFECyber is a national consortium of VET registered training organisations providing a collaborative and innovative approach to cyber security training across Australia. TAFECyber's work focuses on achieving a consistently high level of quality for cyber security training through course material enhancement, ensuring industry currency of its lecturers and providing graduates who are skilled to meet the demands of the Cyber Security industry.

SM TAFE holds the Chair position for TAFECyber and provided national leadership in the advancement of cyber security training including the delivery of Essential Eight Assessment Course to Australian Signals' Directorate.

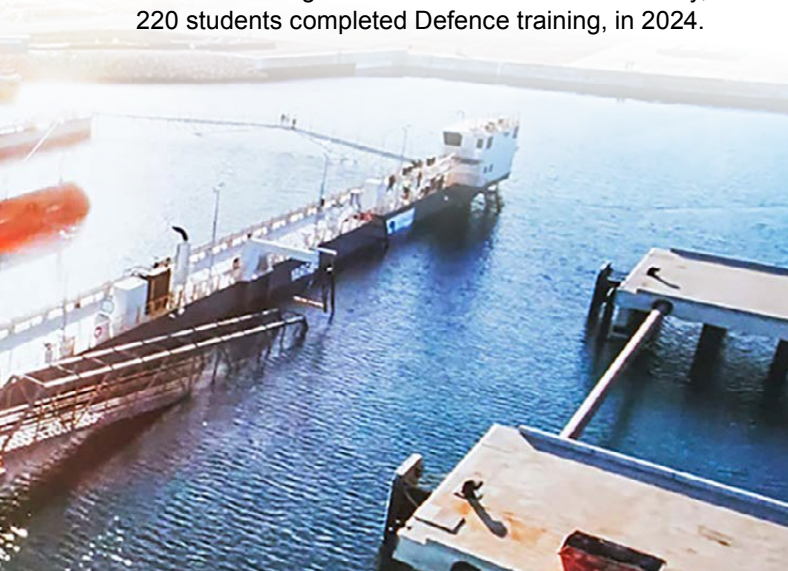
SM TAFE delivered nine Essential Eight Assessment Courses to 123 participants in 2024.

## Immersive Media Studio - Thornlie Campus

SM TAFE launched its cutting-edge training environment replicating professional industry setting and commenced delivery of the ICT40120 Certificate IV in Information Technology (Immersive Technology AI and 3D Automation) at Thornlie Campus. At the Immersive Media Studio, students can now gain access to the latest technology, preparing them for roles such as digital effects artist, immersive experience designer, 3D printing specialist, AI creative developer or multimedia producer. Projects and industry relevant coursework provide skills such as 3D modelling, animation, visual effects, augmented reality and virtual reality.

## CollabX - Thornlie Campus

During 2024 the CollabX initiative attracted interest from several industry partners, who are keen to adopt SM TAFE's approach to train the next generation of the autonomous workforce. The CollabX initiative continued to progress with the final stage of the construction and programming of the autonomous trucks utilising radio frequency identification tags. This innovative approach eliminates the need for wiring and control systems for the trucks, significantly enhancing the portability of this CollabX resource. The team at CollabX are actively engaged in ensuring the centre is continuously improving and remains aligned with advancements in autonomous workplace and mine site technology.





## Lisa Piller

### WA Trainer of the Year 2024

#### Fashion and Fashion Business trainer at South Metropolitan TAFE

Lisa Piller is a researcher, academic and advocate for systemic change to the fashion supply chain. As a lecturer in fashion design and fashion business, she draws on her extensive experience working in fashion product design and development with a focus on sustainable supply chain management.

Lisa is a published academic and is involved in several committees and working groups.

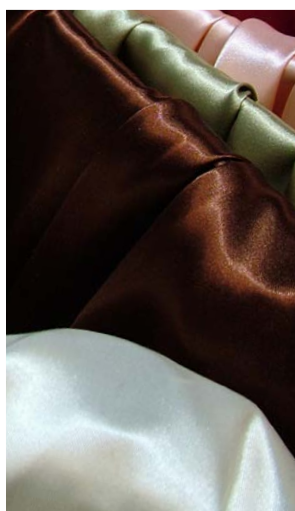
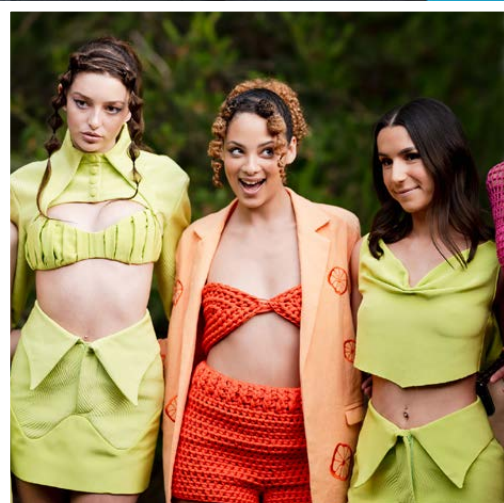
**As an advocate for VET teaching and learning and the positive impact it can have for young people, Lisa has also been involved with WorldSkills Australia for many years.**

This experience, combined with her research and advocacy in sustainability and the circular economy, has connected Lisa to a broad VET and tertiary community throughout Australia enabling her to benchmark training and delivery at TAFEs across the country.

Lisa was also recognised as a finalist for the Australian VET Teacher/Trainer of the Year award at the 2024 Australian Training Awards.

WA  
TRAINING  
AWARDS

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## Commitment to Community

### Regional Workforce Development

SM TAFE worked alongside the Peel Development Commission, Peel Regional Coordinating Committee and City of Mandurah to implement relevant strategic actions and support workforce and economic development in the region. The new facilities at Mandurah are supporting and enhancing Commercial Cookery and Hairdressing apprenticeship delivery in the Peel region.

### Next Generation Admissions System

During 2024, SM TAFE co-chaired the project board to progress the development of a new WA TAFE admissions system. Working with the Department of Training and Workforce Development and other WA TAFEs, the work also includes delivering a student centric admissions journey. The resulting system should also provide the opportunity for SM TAFE to improve communication and engagement with prospective students.

### Launch of new Armadale campus

Construction was completed on the new Armadale Campus and the Hon Roger Cook MLA, Premier, and Hon Simone McGurk Minister for Training and Workforce Development officially opened the campus on 15 August 2024. SM TAFE invited key stakeholders to an event in September to showcase the campus which includes a state-of-the-art simulated childcare facility. Training delivery at the new campus has strong focus on early childhood education and care, education support, community services, general education and IT and also houses the Armadale Jobs and Skills Centre.

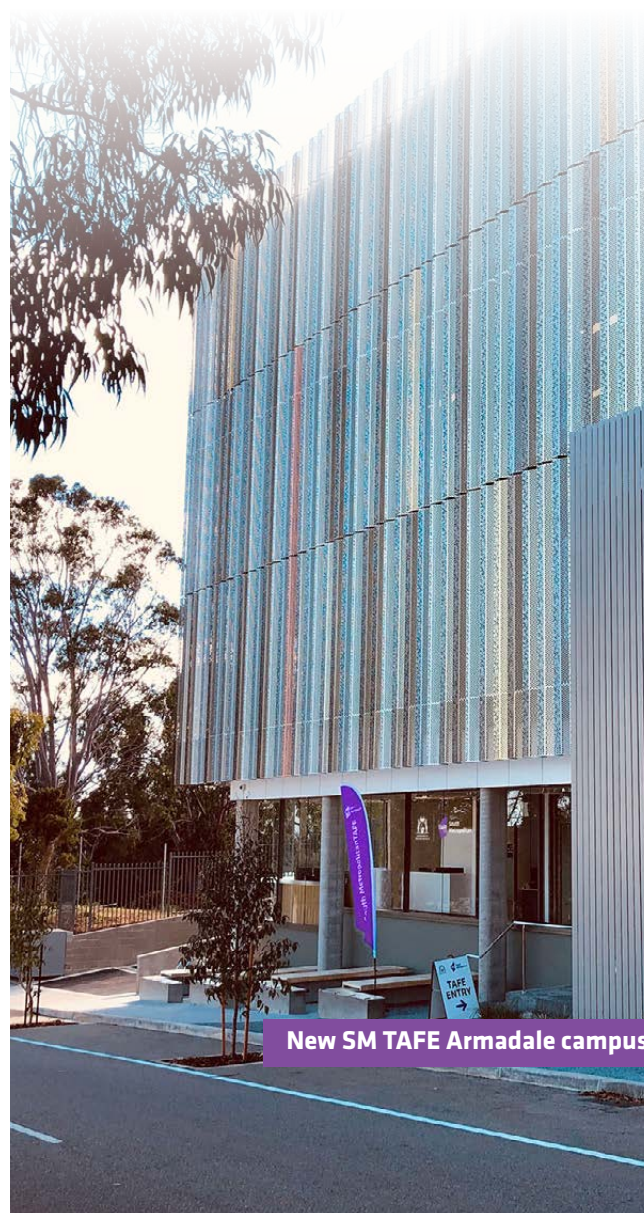
### Armadale facility for capstone electrical assessments

SM TAFE had a record number of over 11,300 enrolled apprentices and trainees in November 2024, accounting for approximately one third of SM TAFE's total enrolled students. As the college focussed on enabling growth and optimising resource utilisation for employer-based training, in support of key priority industries, SM TAFE secured an additional facility at Armadale campus to serve as a central hub for all capstone assessments for SM TAFE's electrical apprentices.

### Australian Nursing and Midwifery Accreditation

Australian Nursing and Midwifery Accreditation Council (ANMAC) require all education providers that deliver Registered and Enrolled Nursing courses to submit evidence to demonstrate how their program meets the ANMAC accreditation standards.

SM TAFE has delivered the Diploma of Enrolled Nursing for over 20 years and in 2024 undertook an in-depth 10-month process to collect evidence against the standards, prepare the submission for review and host the site visit and interview to obtain re-accreditation with ANMAC. The team were commended for their submission and SM TAFE received a further five years' accreditation.



New SM TAFE Armadale campus

## People and Culture

### College Lecturer Industry Placement Program (CLIP)

The Industry Placement Program empowers lecturers to stay current with industry knowledge and trends. In 2024, SM TAFE achieved a commendable 112 placements. Lecturers are encouraged to develop clear and measurable objectives for their placement and valuable insights from their experience are shared with lecturer colleagues.

### Workforce, Diversity and Inclusion Plan

SM TAFE recognises the critical importance of diversity within the rapidly evolving landscape of the training sector, both locally and globally. Embracing diversity and inclusion in the workforce is essential for enhancing productivity, retaining top talent, improving customer service, and delivering better community outcomes.

In 2024, SM TAFE introduced the Workforce, Diversity and Inclusion Plan 2024-2028 (WDI Plan), underscoring the College's commitment to fostering an agile and diverse workforce.

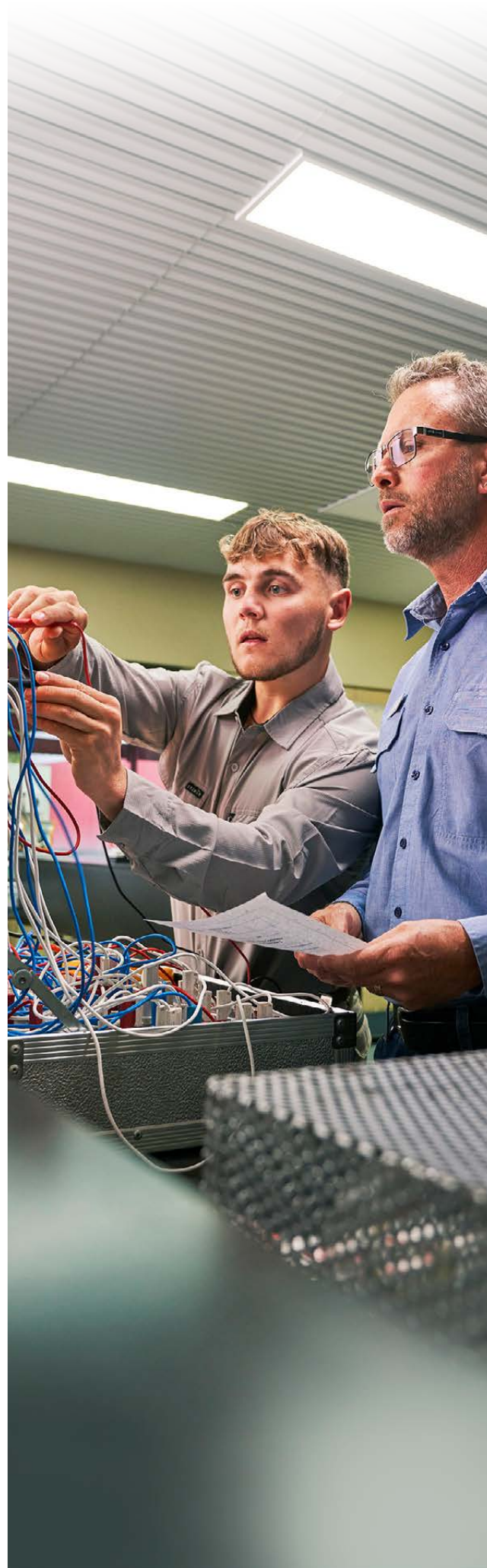
Key strategies outlined in the WDI Plan include:

- Improving Recruitment Practices: Implementing inclusive recruitment processes to attract a diverse pool of candidates.
- Creating Safe, Inclusive, and Flexible Workplaces: Establishing environments where all employees feel valued and supported.
- Embedding Personal Leadership Mindsets: Encouraging leaders to adopt inclusive leadership practices.
- Providing Professional Learning Opportunities: Offering training and development programs to support staff career progression.

In 2024, SM TAFE successfully implemented several programs under the WDI Plan including a Graduate Program, School Based Trainee Program and a Solid Futures Program.

### Tertiary Teaching Qualifications Pilot Program

The tertiary teaching qualifications pilot program was developed to support lecturers in completing tertiary teaching qualifications. A total of 14 lecturers participated in the program in 2024, which enables them to obtain higher-level teaching qualifications and enhance their teaching capabilities.





## Jobs and Skills Centre highlights



SM TAFE has five Jobs and Skills Centres (JSC) at Armadale, Fremantle, Mandurah, Rockingham and Thornlie. During 2024 the JSCs supported a range of employers and community organisations, engaged with schools, youth and adults to inspire and motivate them to achieve their training and career potential. Below are some of the highlights.

**Year 9 Priority Cohort taster programs:** partnered with organisations and schools to deliver tailored career activities for priority Year 9 cohorts, including Aboriginal and Torres Strait Islander students, those with disabilities, at educational risk, disengaged, or from diverse cultural backgrounds.

**‘See It to Be It’ Tour:** students from Armadale Education Support Centre, Byford Secondary College, and Target 120-Armadale joined an interactive session at Western Power’s Power Training Services in Jandakot to take part in career taster activities and learn about career pathways into Western Power.

**Empower Your Future:** 20 students from Frederick Irwin, John Tonkin College, and Fairbridge explored career pathways in the hospitality industry in a supportive environment at Mandurah campus’s Saltbush Training Restaurant.

**Apprentice for a Day:** 28 students from Safety Bay Senior High School, Rockingham Senior High School, Ridgeview, and SMYL College explored JSC services, defence industry training, and apprenticeship pathways, with a tailored session by career coach Jenny Gleeson, including the “Personality Dimensions” activity.

**Boodja Discovery:** 36 students and eight teachers participated in cultural activities led by Uncle Kooda Cornwell at Winjan Aboriginal Corporation.

**Drone Taster Day:** 18 students from Thornlie Senior High School participated in indoor and outdoor drone activities with our partner organisation Global Drone Solutions. Students gained hands-on experience flying drones and explored career opportunities in agriculture, mining, search and rescue, retail, and healthcare.

**Newmont Boddington Gold Scholarship:** administered \$6,000 in scholarships on behalf of Newmont Boddington Gold for Aboriginal students and supported the recipients with their career aspirations.

**Department of Training and Workforce Development:** delivered an Aboriginal Career Week for the Department of Training and Workforce Development, including workshops, 1:1 appointments, and a Managers Workshop focused on retaining and developing Aboriginal staff.

**Department of Justice:** piloted a program offering recruitment support for Youth Custodial Officers, Adult Custodial Officers, and the Special Operations Group.

**Alcoa Transition Support Services:** provided personalised career sessions, training, employability workshops, and interview preparation for Alcoa workers. A pop-up JSC was set up at the Kwinana refinery for job matching and managed Recognition of Prior Learning referral and assessments, and also supported Alcoa’s Careers Fair, which featured 48 vendors and attracted 452 employees.

### Women in Non-Traditional Trades (WiNTT)

**Scholarships:** the WiNTT program aims to enhance women’s participation and equality in traditionally male-dominated fields such as construction and science, technology, engineering and mathematics. In 2024, 20 scholarships were awarded, covering training and related expenses.



## Jobs and Skills Centre highlights (continued)



### **BHP Maintenance Support Technician (MST)**

**Program:** collaborated with Programmed and BHP to select suitable candidates for the 2024 BHP MST program. Support included promotion of the opportunity, screening and selection of applicants, mentor assistance throughout the program, resume support and conducting mock interviews to help the cohort transition to employment with BHP.

**BHP Employer Connection:** hosted a Kwinana Employer Connection Event for approximately 230 BHP workers. Employers from the defence, construction and engineering industries attended, to connect with workers impacted by the temporary suspension of BHP Kwinana Nickel West operations.

**Thornlie Trade Employment Expo:** hosted a successful Trade Career Expo, providing 200 students with information on trade career opportunities and employment support. The event included an employer expo, allowing attendees to network with over twenty organisations.

**Defence Industry Employer Engagement:** engaged with over 250 defence employers, providing specialist support to Primes and subject matter experts on job analysis, recruitment, and workforce development. This included sharing information on industry programs, initiatives, and incentives, while fostering relationships and identifying opportunities to integrate businesses into the defence supply chain.





## Reconciliation Action Plan achievements

SM TAFE strives to create an inclusive working and learning environment that celebrates the rich cultural heritage of Aboriginal Australians and provides opportunities for all students to learn together. We have two dedicated Aboriginal centres, Koora Marr at Thornlie Campus and Kadadjiny Mia at Rockingham Campus. Our Aboriginal student support team are instrumental in ensuring our support centres are culturally safe spaces and remain connected to community.

### Innovate - Reconciliation Action Plan (RAP) 2023-2025

Our RAP project deliverables are linked to the three key RAP themes of Strengthening relationships, Elevated respect and Increasing opportunities. Significant projects in 2024 included an Immersion on Country Program for staff, a Native Australian Bush Tucker workshop, a review and update of the Cultural Protocols document, extension of RAP clothing available for staff, in addition to our existing work through the SM TAFE AEETC Committee, Aboriginal Employment Strategy 2022-2025 and Aboriginal Student Support.

### National Reconciliation Week

During National Reconciliation Week, staff and students were engaged in a range of activities to reflect and engage in conversation. In 2024, this was brought to life through a week-long series of events and activities including 'Cuppa & Yarn' events at our Thornlie and Rockingham campuses to share stories, a breakfast event with guest speaker at our Bentley campus and walking in solidarity in the 'Walk for Reconciliation' in Langley Park.

SM TAFE staff were also encouraged to share, reflect and act upon the theme Now More Than Ever and a video of staff providing their perspective on the theme was produced and shared across the college.

### NAIDOC

In 2024, SM TAFE hosted a NAIDOC event celebrating the theme 'Keep the Fire Burning! Blak, Loud and Proud!' at the Armadale campus. The celebration was an immersion of cultural activities including a Welcome to Country, smoking ceremony, and didgeridoo and dance performances. The keynote address, delivered by Brenton Turner from Good Binji Wellness, described the education journey of his family and the impact on their lives. Artist, Melissa Riley from Djinda Djiti, assisted attendees to contribute to a community artwork installation.



NRW event at Bentley campus



## Feedback

SM TAFE collects and analyses feedback from stakeholders through a range of mechanisms, including actively surveying students and employers about their experience with the college. Customer comments (complaints and compliments) are also received through our feedback form and via other sources.

### Learner and Employer Questionnaire

SM TAFE measures learner and employer satisfaction as a component of its Key Performance Indicator (KPI) Framework and as a requirement of compliance with the Standards for Registered Training Organisations (2015). SM TAFE has more than 300 qualifications on its scope of registration. The college aims to survey each qualification on its scope at least once during a three-year period. This review cycle results in approximately 100 qualifications surveyed each year..

### Learner Questionnaire (LQ)

SM TAFE scored 90.7% for the scale 'Overall Satisfaction' in the 2024 LQ survey, exceeding the college's KPI of 85%.



**95.4%**

**Trainers had an excellent knowledge  
of the subject content**



**95.6%**

**I developed the skills expected  
from this training**



**97.1%**

**I identified ways to build on my  
current knowledge and skills**

### Employer Questionnaire (EQ)

SM TAFE scored 88.2% for the scale ‘Overall Satisfaction’ in the 2024 EQ survey, exceeding the college’s KPI of 80%.



The training had a good mix of theory and practice - **92.0%**



Training resources and equipment were in good condition - **93.4%**

### Customer Comments

The college’s Complaints and Feedback Policy is focused on encouraging feedback from all stakeholders (students, employers, staff and third parties). Customers can lodge feedback (complaints, compliments, suggestions, and academic appeals) online via the college website, in person, over the telephone or email to a college staff member, or by post. SM TAFE received 459 comments during 2024 which represents a 4.1% increase in the total number of customer comments compared with 2023.



Customer Comments

● Appeals (General and Academic):	23 (5.0%)
● Complaint:	304 (66.2%)
● Compliment:	120 (26.1%)
● Suggestion:	12 (2.6%)

### Feedback Response

SM TAFE aims to respond to customer feedback within ten days. In 2024, 93.8% of complaints submissions were resolved on time.



Timelines of response (complaints and general appeals)

● On time:	288 (93.8%)
● Overdue ≤ 7 days:	18 (11.3%)
● Overdue > 7 ≤ 30 days:	13 (4.6%)
● Overdue > 30 days:	4 (41.4%)

# FINANCIAL STATEMENTS





## Certification of Financial Statements

The accompanying financial statements of South 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 2024 and the financial position as at 31 December 2024.

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



**Deborah Hamblin**  
Chair Governing Council

18 March 2025



**Darshi Ganeson-Oats**  
Managing Director

18 March 2025



**Hamulinda Simuchoba FCPA**  
Chief Financial Officer

18 March 2025



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

### SOUTH 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 South Metropolitan TAFE which comprise:

- the statement of financial position as at 31 December 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the South Metropolitan TAFE for the year ended 31 December 2024 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.

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 South Metropolitan TAFE. The controls exercised by the South Metropolitan 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 South Metropolitan TAFE are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 31 December 2024, and the controls were implemented as designed as at 31 December 2024.

### **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 South Metropolitan TAFE for the year ended 31 December 2024 reported in accordance with the Financial Management Act 2006 and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the South Metropolitan TAFE for the year ended 31 December 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2024.

### 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 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the South Metropolitan TAFE (TAFE) for the year ended 31 December 2024 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  
18 March 2025



**South Metropolitan TAFE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024	2023
	Notes	\$	\$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1	163,770,719	146,609,146
Supplies and services	2.3	41,548,545	39,957,284
Grants and subsidies	2.2	575,745	485,576
Finance Cost	6.4	536,609	501,063
Other expenses	2.3	18,105,306	15,379,773
Cost of sales	3.3	-	305,428
Loss on disposal of non-current assets	3.7	10,223	-
Loss on disposal of lease arrangements	3.7	-	1,169
Depreciation and amortisation expense	4.1.1, 4.3.1	13,700,183	12,052,486
<b>Total cost of services</b>		<b>238,247,330</b>	<b>215,291,926</b>
<b>Income</b>			
Fee for service	3.2	25,062,468	22,344,723
Student fees and charges	3.2	16,436,990	16,442,131
Ancillary trading	3.2	1,523,697	1,344,863
Sales	3.3	-	449,444
Commonwealth grants and contributions	3.4	3,582,649	1,042,812
Interest revenue	3.5	2,865,208	2,298,876
Other revenue	3.6	2,801,026	1,943,046
<b>Total revenue</b>		<b>52,272,038</b>	<b>45,865,895</b>
<b>Gains</b>			
Gain on disposal of non-current assets	3.7	-	30,005
Gain on disposal of lease arrangements	3.7	185	-
<b>Total gains</b>		<b>185</b>	<b>30,005</b>
<b>Total income other than income from State Government</b>		<b>52,272,224</b>	<b>45,895,900</b>
<b>NET COST OF SERVICES</b>		<b>185,975,107</b>	<b>169,396,026</b>
<b>Income from State Government</b>			
Grants and subsidies	3.1	166,587,350	157,211,743
Resources Received	3.1	8,024,590	10,288,647
Income from other public sector entities	3.1	-	30,529
<b>Total income from State Government</b>	3.1	<b>174,611,940</b>	<b>167,530,920</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(11,363,166)</b>	<b>(1,865,106)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	8.7	25,888,194	6,603,511
<b>Total other comprehensive income</b>		<b>25,888,194</b>	<b>6,603,511</b>
<b>TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>14,525,027</b>	<b>4,738,405</b>

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

South Metropolitan TAFE STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024		2024	2023
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	45,401,739	41,503,931
Restricted cash and cash equivalents	6.1	7,501,844	3,687,260
Receivables	5.1	6,417,979	6,343,275
Other current assets	5.2	972,178	899,254
<b>Total Current Assets</b>		<b>60,293,741</b>	<b>52,433,719</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	-	4,552,508
Property, plant and equipment	4.1	403,591,814	344,855,479
Right-of-use assets	4.2	13,766,849	12,500,576
Intangible assets	4.3	435,719	676,145
<b>Total Non-Current Assets</b>		<b>417,794,382</b>	<b>362,584,708</b>
<b>TOTAL ASSETS</b>		<b>478,088,123</b>	<b>415,018,427</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.3	7,900,181	6,206,037
Lease liabilities	6.2	868,446	842,185
Employee related provisions	2.1	22,648,038	21,399,603
Other current liabilities	5.4	9,850,291	8,130,530
<b>Total Current Liabilities</b>		<b>41,266,956</b>	<b>36,578,355</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	14,306,444	11,944,408
Employee related provisions	2.1	14,357,155	11,911,794
Other non current liabilities	5.4	584,995	600,437
<b>Total Non-Current Liabilities</b>		<b>29,248,593</b>	<b>24,456,639</b>
<b>TOTAL LIABILITIES</b>		<b>70,515,549</b>	<b>61,034,994</b>
<b>NET ASSETS</b>			
		<b>407,572,573</b>	<b>353,983,433</b>
<b>EQUITY</b>			
Contributed equity		409,729,075	370,664,963
Reserves		69,236,084	43,347,891
Accumulated surplus / (deficit)		(71,392,587)	(60,029,421)
<b>TOTAL EQUITY</b>		<b>407,572,573</b>	<b>353,983,433</b>

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

**South Metropolitan TAFE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 \$	2023 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Grants and subsidies - Department of Training and Workforce Development		167,382,582	152,465,157
Capital appropriation - Department of Training and Workforce Development		-	2,599,996
Funds from other public sector entities		-	30,529
<b>Total Net cash provided by State Government</b>		<b>167,382,582</b>	<b>155,095,682</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits expenses		(158,644,127)	(150,223,453)
Supplies and services		(33,285,366)	(28,681,694)
Finance costs		(536,609)	(501,063)
Grants and subsidies		(575,745)	(485,576)
GST payments on purchases		(4,784,174)	(4,304,369)
Other payments		(17,781,736)	(16,092,008)
<b>Receipts</b>			
Fee for service		25,666,232	21,498,480
Student fees and charges		16,881,449	16,251,734
Ancillary trading		1,523,697	1,344,863
Commonwealth grants and contributions		3,582,649	1,042,812
Interest received		2,711,833	1,952,668
GST receipts on sales		971,532	731,718
GST receipts from taxation authority		3,663,454	3,385,859
Other receipts		2,696,773	2,394,738
<b>Net cash provided by/(used in) operating activities</b>	6.1	<b>(157,910,138)</b>	<b>(151,685,292)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(5,536,114)	(5,629,107)
Capital Contribution			(568,000)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		147,026	23,519
<b>Net cash provided by/(used in) investing activities</b>		<b>(5,389,088)</b>	<b>(6,173,588)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(923,472)	(1,006,844)
<b>Receipts</b>			
<b>Net cash provided by/(used in) financing activities</b>		<b>(923,472)</b>	<b>(1,006,844)</b>
Net increase (decrease) in cash and cash equivalents		3,159,884	(3,770,041)
Cash and cash equivalents at the beginning of period		49,743,699	53,513,740
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	6.1	<b>52,903,583</b>	<b>49,743,699</b>

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.



South Metropolitan TAFE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2024		Contributed Equity	Reserves	Accumulated Surplus / (Deficit)	Total Equity
	Notes	\$	\$	\$	\$
<b>Balance at 1 January 2023</b>		350,351,715	36,744,380	(58,164,314)	328,931,781
Surplus/(deficit)				(1,865,106)	(1,865,106)
Other comprehensive income		-	6,603,511	-	6,603,511
<b>Total comprehensive income for the period</b>		-	6,603,511	(1,865,106)	4,738,405
Transactions with owners in their capacity as owners:					
Capital appropriations		20,313,248	-	-	20,313,248
<b>Total</b>		20,313,248	-	-	20,313,248
<b>Balance at 31 December 2023</b>		<b>370,664,963</b>	<b>43,347,891</b>	<b>(60,029,421)</b>	<b>353,983,433</b>
<b>Balance at 1 January 2024</b>		370,664,963	43,347,891	(60,029,421)	353,983,434
Changes in accounting policy or correction of prior period errors			-	-	-
Restated balance at 1 January 2024		370,664,963	43,347,891	(60,029,421)	353,983,434
Surplus/(deficit)				(11,363,166)	(11,363,166)
Other comprehensive income		-	25,888,194	-	25,888,194
<b>Total comprehensive income for the period</b>		-	25,888,194	(11,363,166)	14,525,028
Transactions with owners in their capacity as owners:					-
Capital appropriations		39,064,112	-	-	39,064,112
<b>Total</b>		39,064,112	-	-	39,064,112
<b>Balance at 31 December 2024</b>		<b>409,729,075</b>	<b>69,236,085</b>	<b>(71,392,587)</b>	<b>407,572,574</b>

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

The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 **Basis of preparation**

South Metropolitan TAFE (SM TAFE) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. SM TAFE is a not-for-profit entity (as profit is not its principal objective).

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 SM TAFE on 18 March 2025.

#### **Statement of compliance**

These general purpose financial statements comply with Australian Accounting Standards - Simplified Disclosures. The general purpose financial statements 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 Financial Management Act 2006 and Treasurer's instructions are legislative provisions governing the preparation of 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 SM TAFE as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

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

#### **Judgements and estimates**

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

#### **Contributed equity**

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 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

## NOTES TO THE FINANCIAL STATEMENTS

**2 Use of our funding****Expenses incurred in the delivery of services**

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

	Notes
Employee benefits expense	2.1(a)
Employee related provisions	2.1(b)
Grants and subsidies	2.2
Supplies and services	2.3
Asset revaluation decrement	2.3
Other expenditure	2.3

**2.1(a) Employee benefits expense**

	2024	2023
Employee benefits	147,692,733	132,296,184
Termination benefits	43,163	10,399
Superannuation - defined contribution plans	16,034,823	14,302,562
<b>Employee benefits expenses</b>	<b>163,770,719</b>	<b>146,609,146</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Provision of vehicle benefits	243,003	226,946
Less: Employee contributions	(60,631)	(64,441)
<b>Total employee benefits provided</b>	<b>163,953,092</b>	<b>146,771,651</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** are 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 SM TAFE is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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

Employee Contributions are contributions made to SM TAFE by employees towards employee benefits that have been provided by SM TAFE. This includes both AASB-16 and non-AASB 16 employee contributions.



## NOTES TO THE FINANCIAL STATEMENTS

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

Annual leave

Long service leave

Deferred salary scheme

Purchased leave

Other provisions

Employment on-costs

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

Long service leave

Other provisions

Employment on-costs

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

	2024	2023
Annual leave	6,642,884	5,777,241
Long service leave	14,608,856	13,887,765
Deferred salary scheme	280,510	621,095
Purchased leave	15,381	9,359
	21,547,631	20,295,460
Employment on-costs	1,100,407	1,104,143
<b>Total current employee related provisions</b>	<b>22,648,038</b>	<b>21,399,603</b>
Long service leave	13,850,020	11,385,502
	13,850,020	11,385,502
Employment on-costs	507,135	526,293
<b>Total non-current employee related provisions</b>	<b>14,357,155</b>	<b>11,911,794</b>
<b>Total employee related provisions</b>	<b>37,005,192</b>	<b>33,311,398</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 SM TAFE does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

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

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

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

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 2.3 Other expenditure (apart from the unwinding of the discount (finance cost)) and are not included as part of SM TAFE's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

## NOTES TO THE FINANCIAL STATEMENTS

**Employment on-costs provisions**

Carrying amount at start of period  
 Additional / (reversals of) provisions recognised  
**Carrying amount at end of period**

2024	2023
1,630,436	2,273,399
(22,894)	(642,963)
<b>1,607,542</b>	<b>1,630,436</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 SM TAFE's long service leave provision. These include:

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

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

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

**2.2 Grants and subsidies**Recurrent

Scholarships for students  
**Total grants and subsidies**

2024	2023
575,745	485,576
<b>575,745</b>	<b>485,576</b>

Transactions in which SM TAFE provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

**2.3 Other expenditure****Supplies and services**

Consumables and minor equipment  
 Communication expenses  
 Utilities expenses  
 Consultancies and contracted services  
 Minor works  
 Rental Cost  
 Travel and passenger transport  
 Advertising and public relations  
 Staff professional development activities  
 Software licence expense  
 Insurance expense  
 Other supplies and services expenses  
**Total supplies and services expenses**

2024	2023
10,631,510	9,881,354
559,576	727,044
3,545,825	2,906,685
21,980,705	22,019,275
126,069	258,398
700,396	543,257
257,706	248,252
246,862	122,272
337,221	232,051
1,833,844	1,666,363
914,845	853,407
413,987	498,925
<b>41,548,545</b>	<b>39,957,284</b>

**Other expenses**

Audit fees  
 Building maintenance  
 Expected credit losses expense  
 Employment on-costs  
 Repairs and maintenance  
 Student prizes and awards  
 Losses and write-offs  
 Refunds of revenue (prior year)

220,000	217,070
6,740,099	5,452,595
64,303	42,170
9,779,300	8,829,314
747,019	494,184
101,231	4,508
81,824	44,790
371,530	295,142
<b>18,105,306</b>	<b>15,379,773</b>

**Total other expenses****Total other expenditure**

<b>59,653,851</b>	<b>55,337,057</b>
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## NOTES TO THE FINANCIAL STATEMENTS

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

**Rental expenses include:**

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

**Repairs, maintenance and cleaning costs** are recognised as expenses as incurred.

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

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

**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 SM TAFE obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by SM TAFE and the relevant notes are:

	Notes
Income from State Government	3.1
User charges and fees	3.2
Trading profit	3.3
Commonwealth grants and contributions	3.4
Interest revenue	3.5
Other revenue	3.6
Gains/(Losses)	3.7

**3.1 Income from State Government**

Grants and subsidies received during the period:

Grants and subsidies

	2024	2023
Delivery and Performance Agreement (DPA)	155,122,357	146,964,643
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	4,688,966	4,399,777
Fee for service - Government (other than DTWD)	149,773	113,898
International Division Fees - State Govt	6,626,254	5,733,426
	<b>166,587,350</b>	<b>157,211,743</b>

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

Department of Training and Workforce Development

- Corporate systems support	5,896,484	5,680,104
- Marketing and publications	259,122	587,994
- Human resources and industrial relations support	80,578	78,425
- Other	1,788,407	3,942,125
	<b>8,024,590</b>	<b>10,288,647</b>

Total Resources Received

Income from other public sector entities	-	30,529
<b>Total income from State Government</b>	<b>174,611,940</b>	<b>167,530,920</b>



## NOTES TO THE FINANCIAL STATEMENTS

**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).

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

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

### 3.2 User charges and fees

#### Fee for service

Fee for service - General	
Fee for service - Commonwealth Government	
International fees	
<b>Total fee for service</b>	

2024	2023
6,176,065	8,452,761
18,174,013	13,199,072
712,390	692,890
<b>25,062,468</b>	<b>22,344,723</b>

#### Student fees and charges

Tuition fees	
Enrolment and resource fees	
Recognition of prior learning (RPL) fees	
Other College fees	
<b>Total student fees and charges</b>	

8,158,535	8,739,639
7,395,545	6,700,946
500,605	629,988
382,305	371,558
<b>16,436,990</b>	<b>16,442,131</b>

#### Ancillary trading

Liveworks (not a trading activity)	
Contracting & consulting revenue	
Other ancillary revenue	
<b>Total ancillary trading</b>	
<b>Total user charges and fees</b>	

1,391,267	1,266,759
21,973	1,000
110,457	77,104
<b>1,523,697</b>	<b>1,344,863</b>
<b>43,023,155</b>	<b>40,131,717</b>

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

### 3.3 Trading profit

#### Cafeteria (non-training related)

Sales	
Purchases	

2024	2023
-	448,584
-	(305,428)
-	(305,428)
-	(305,428)
<b>-</b>	<b>143,156</b>

#### Total trading profit/(loss) - Cafeteria (non-training related)

#### Other trading

Sales	
-------	--

-	860
<b>-</b>	<b>860</b>

#### Total trading profit/(loss) - Other trading

#### Total Trading profit/(loss)

-	144,016
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## NOTES TO THE FINANCIAL STATEMENTS

**Sales**

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

**3.4 Commonwealth grants and contributions**

Commonwealth specific purpose grants and contributions

2024	2023
3,582,649	1,042,812
<b>3,582,649</b>	<b>1,042,812</b>

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

Contributions of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

**3.5 Interest revenue**

Interest revenue

2024	2023
2,865,208	2,298,876

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

**3.6 Other revenue**

Employee contributions  
Rental and facilities fees  
Sponsorship and donations revenue  
Recoups from external organisations  
RiskCover performance adjustment and insurance recoveries  
Prior year revenue  
Miscellaneous revenue  
**Total other revenue**

2.1(a)

2024	2023
60,631	64,441
725,732	385,501
676,319	248,895
666,465	478,503
21,493	26,315
445,830	568,230
204,531	171,161
<b>2,801,001</b>	<b>1,943,046</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.

**3.7 Gains/(Losses)**Net proceeds from disposal of non-current assets

Plant, furniture and general equipment

**Total proceeds from disposal of non-current assets**

2024	2023
12,704	58,070
<b>12,704</b>	<b>58,070</b>

Carrying amount of non-current assets disposed

Plant, furniture and general equipment

Computers and communication network

**Net gains/(losses)**

(14,375)	(24,698)
(8,552)	(3,366)
<b>(10,223)</b>	<b>30,005</b>

Other gains/(loss)

Gain/(loss) arising from lease arrangements

**Other gains/(losses)**

**Total gains/(losses)**

185	(1,169)
<b>185</b>	<b>(1,169)</b>
<b>(10,038)</b>	<b>28,836</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 SM TAFE utilised to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

Property, plant and equipment  
Right-of-use assets  
Intangible assets  
Total key assets

Notes

4.1  
4.2  
4.3

## NOTES TO THE FINANCIAL STATEMENTS

**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).

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.



## 4.1 Property, plant and equipment

Year ended 31 December 2024

## 1 January 2024

Gross carrying amount	81,130,000	242,213,870	330,131	553,282	10,564,146	23,320,905	11,210,465	690,000	1,114,118	2,323,800	373,450,717
Accumulated depreciation	-	-	-	(367,358)	(9,196,217)	(12,863,143)	(5,786,226)	-	(339,360)	-	(28,552,303)
Accumulated impairment losses	-	-	-	-	-	(42,935)	-	-	-	-	(42,935)
<b>Carrying amount at start of period</b>	<b>81,130,000</b>	<b>242,213,870</b>	<b>330,131</b>	<b>185,925</b>	<b>1,367,929</b>	<b>10,414,827</b>	<b>5,424,239</b>	<b>690,000</b>	<b>774,758</b>	<b>2,323,800</b>	<b>344,855,479</b>
<b>Additions</b>											
Transfer from Other Entities	-	-	595,046	-	-	-	-	-	-	-	6,929,622
Other disposals	7,230,000	37,551,407	-	-	-	2,706,884	3,277,983	11,000	212,709	126,000	37,551,407
Revaluation increments/(decrements)	-	18,658,194	-	-	-	(43,177)	(123,937)	-	-	-	(167,114)
Impairment losses (a)	-	-	-	(41,366)	(89,239)	(2,568,568)	(1,932,441)	(91,130)	(129,426)	-	(51,513)
Depreciation	88,360,000	(6,562,091)	-	144,559	1,278,690	(2,568,568)	6,645,843	609,870	858,041	-	(11,414,261)
<b>Carrying amount 31 December 2024</b>	<b>88,360,000</b>	<b>291,861,380</b>	<b>925,177</b>	<b>553,282</b>	<b>10,564,146</b>	<b>25,903,954</b>	<b>14,169,574</b>	<b>701,000</b>	<b>1,184,305</b>	<b>2,449,800</b>	<b>403,591,814</b>
Gross carrying amount	88,360,000	291,861,380	925,177	553,282	10,564,146	25,903,954	14,169,574	701,000	1,184,305	2,449,800	436,672,618
Accumulated depreciation	-	-	-	(408,723)	(9,285,456)	(15,351,052)	(7,523,731)	(91,130)	(326,264)	-	(32,986,357)
Accumulated impairment losses	-	-	-	-	-	(94,448)	-	-	-	-	(94,448)

(a) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss.

## NOTES TO THE FINANCIAL STATEMENTS

**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 2024 by Landgate.

The valuations were performed during the year ended 31 December 2024 and recognised at 31 December 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$0 (2023: \$1,100,000).

In addition, for buildings under the current replacement cost, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

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

As at 31 December 2024, there were no indications of impairment to property, plant and equipment.

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

Land:	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).
Buildings:	<i>Historical cost per square metre floor area (m2)</i> The costs of constructing specialised buildings with similar utility are extracted from financial records of the Model Department, then indexed by movements in BCI.  <i>Consumed economic benefit/obsolescence of asset</i>  These are estimated by the Western Australian Land Information Authority (Valuation Services).

Marine craft are valued every 3 years by professional valuer. The last valuation occurred as at 23/12/2023 and was undertaken by Marko Boats Australia Pty Ltd.

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. The last valuation occurred as at 05/08/2022.

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).

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

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

##### Depreciation

	2024	2023
Buildings	6,562,091	6,125,348
Leasehold improvements - buildings	89,239	89,239
Motor vehicles, caravans and trailers	41,366	45,911
Plant, furniture and general equipment	2,568,568	2,223,595
Computers and communication network	1,932,441	1,869,268
Marine craft	91,130	69,550
Library Collection	129,426	196,838

NOTES TO THE FINANCIAL STATEMENTS

Right-of-use assets  
Total depreciation for the period

2,045,496	1,188,234
13,459,757	11,807,984

Impairment  
Plant, furniture and general equipment  
Total impairment for the period

2024	2023
81,824	23,445
81,824	23,445



## NOTES TO THE FINANCIAL STATEMENTS

All surplus assets at 31 December 2024 have either been classified as assets held for sale or written-off. 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 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
Leasehold improvements	1 to 30 years
Motor vehicles, caravans and trailers	1 to 25 years
Plant, furniture and general equipment	1 to 30 years
Computer and communication equipment	1 to 14 years
Marine craft	5 to 8 years

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

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.

Under the College capitalisation policy, the library collection is recognised as a grouped asset at year end in accordance with Treasurer's Instruction 1101, and depreciated under a rolling depreciation methodology. Purchases in a given year are 100% depreciated in the fifth year following purchase and derecognised in the seventh year following purchase.

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

**Impairment**

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

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

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

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

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

**4.2 Right-of-use assets****Year ended 31 December 2024**

	Land	Building	Vehicles	Total
Carrying amount at start of period	636,570	11,491,229	372,777	12,500,576
Additions	113,236	2,918,160	280,373	3,311,769
Depreciation	(71,722)	(1,759,315)	(214,459)	(2,045,496)
<b>Net Carrying Amount as at end of period</b>	<b>678,084</b>	<b>12,650,074</b>	<b>438,691</b>	<b>13,766,849</b>

## NOTES TO THE FINANCIAL STATEMENTS

**Initial recognition**

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

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

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

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

**Subsequent measurement**

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

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

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

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

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

**4.3 Intangible assets**

	<b>Computer software and licences</b>
<b>Year ended 31 December 2024</b>	
<b>1 January 2024</b>	
Cost	1,695,933
Accumulated amortisation	(1,019,788)
<b>Carrying amount at start of period</b>	<b>676,145</b>
 Additions	
Amortisation expense	(240,426)
<b>Carrying amount at end of period</b>	<b>435,719</b>

**Initial recognition**

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

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

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

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:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- (f) 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.

**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.

NOTES TO THE FINANCIAL STATEMENTS

4.3.1 Amortisation and impairment  
Charge for the period

Amortisation
Computer Software
Total amortisation for the period

2024	2023
240,426	244,501
240,426	244,501

As at 31 December 2024 there were no indications of impairment to intangible assets.

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

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

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

Computer software <sup>(a)</sup>	3 to 5 years
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<sup>(a)</sup> Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

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

## NOTES TO THE FINANCIAL STATEMENTS

**5 Other assets and liabilities**

This section sets out those assets and liabilities that arose from SM TAFE'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****Current**

	2024	2023
Receivables - Trade	1,463,054	1,031,373
Receivables - Students	2,145,756	1,766,963
Receivables - Worker Comp	81,247	50,402
Allowance for impairment of receivables	(105,961)	(75,392)
Accrued revenue	2,373,304	3,186,657
GST receivable	460,580	383,295
	6,417,980	6,343,297
Advances:		
Other debtors	(1)	(22)
	(1)	(22)
<b>Total current</b>	<b>6,417,979</b>	<b>6,343,275</b>
<b>Total non-current</b>	<b>-</b>	<b>-</b>
<b>Total receivables at end of period</b>	<b>6,417,979</b>	<b>6,343,275</b>

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

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

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

**5.2 Other assets****Current**

	2024	2023
Prepayments	964,876	892,884
Other	7,303	6,370
<b>Total current</b>	<b>972,178</b>	<b>899,254</b>
<b>Total non-current</b>	<b>-</b>	<b>-</b>
<b>Total other assets at end of period</b>	<b>972,178</b>	<b>899,254</b>

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

**5.3 Payables****Current**

	2024	2023
Trade payables	181,746	83,758
Accrued expenses	2,224,864	1,969,427
Accrued salaries and related costs	5,493,571	4,146,320
Paid parental leave payable	-	6,532
<b>Total current</b>	<b>7,900,181</b>	<b>6,206,037</b>
<b>Total non-current</b>	<b>-</b>	<b>-</b>
<b>Total payables at end of period</b>	<b>7,900,181</b>	<b>6,206,037</b>



## NOTES TO THE FINANCIAL STATEMENTS

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

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

The accrued salaries suspense account (see Note 6.1 Cash and cash equivalents) consists of amounts paid annually from SM TAFE appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26 pay days. No interest is received on this account.

#### 5.4 Other liabilities

##### Current

Income received in advance <sup>(a)</sup>	
Grants and advances other	
Monies/deposits held in trust	
Delivery and Performance Agreement Refund due to DTWD	
Provision for restoration costs	
<b>Total current</b>	

##### Non-current

Other non current liabilities

##### Total non-current

##### Balance at end of period

	2024	2023
	6,487,236	5,738,250
	302,882	246,718
	144,054	85,457
	2,878,541	2,026,406
	37,579	33,699
<b>Total current</b>	<b>9,850,291</b>	<b>8,130,530</b>
	584,995	600,437
<b>Total non-current</b>	<b>584,995</b>	<b>600,437</b>
<b>Balance at end of period</b>	<b>10,435,286</b>	<b>8,730,967</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.

## 6 Financing

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

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

#### 6.1 Cash and cash equivalents

##### Current

Cash and cash equivalents

Cash On Hand

Cash At Bank

Restricted cash 27th pay <sup>(a)</sup>

##### Total cash and cash equivalents

Restricted cash and cash equivalents current

Capital works grants received from DTWD

##### Total current

##### Non-current

Restricted cash 27th pay <sup>(a)</sup>

##### Total non-current

Balance at end of period

	2024	2023
	11,675	12,075
	45,390,064	41,491,856
	5,270,808	-
<b>Total cash and cash equivalents</b>	<b>50,672,547</b>	<b>41,503,931</b>
	2,231,036	3,687,260
	2,231,036	3,687,260
<b>Total current</b>	<b>52,903,583</b>	<b>45,191,191</b>
	-	4,552,508
<b>Total non-current</b>	<b>-</b>	<b>4,552,508</b>
<b>Balance at end of period</b>	<b>52,903,583</b>	<b>49,743,699</b>

<sup>(a)</sup> Represents an amount set aside for the 27th pay occurring in the year 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.

## NOTES TO THE FINANCIAL STATEMENTS

**6.2 Lease liabilities**

	2024	2023
Not later than one year	868,446	842,185
Later than one year and not later than five years	3,420,010	2,595,871
Later than five years	10,886,434	9,348,536
	<b>15,174,890</b>	<b>12,786,592</b>

	2024	2023
Current	868,446	842,185
Non-current	14,306,444	11,944,408
<b>Balance at end of period</b>	<b>15,174,890</b>	<b>12,786,592</b>

**Initial measurement**

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

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

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

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

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

**Subsequent measurement**

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

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

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

	2024	2023
Lease interest expense	536,609	501,063
<b>Total lease expense</b>	<b>536,609</b>	<b>501,063</b>

**Short-term leases** are recognised on a straight-line basis with a lease term of 12 months or less.

**Low-value leases** with an underlying value of \$5,000 or less are recognised on a straight-line basis.

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

## NOTES TO THE FINANCIAL STATEMENTS

**6.3 Assets pledged as security**

Assets pledged as security

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

Right-of-use asset Land

Right-of-use asset Buildings

Right-of-use asset Vehicles

**Total assets pledged as security**

	2024	2023
Right-of-use asset Land	678,084	636,570
Right-of-use asset Buildings	12,650,074	11,491,229
Right-of-use asset Vehicles	438,690	372,777
<b>Total assets pledged as security</b>	<b>13,766,849</b>	<b>12,500,576</b>

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

**6.4 Finance costs****Finance costs**

Interest expense on lease liabilities

**Total interest expense**

	2024	2023
Interest expense on lease liabilities	536,609	501,063
<b>Total interest expense</b>	<b>536,609</b>	<b>501,063</b>

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

**6.5 Commitments****6.5.1 Capital commitments**

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

Within 1 year

**Balance at end of period**

The totals presented for capital commitments are GST inclusive.

	2024	2023
Within 1 year	246,041	757,426
<b>Balance at end of period</b>	<b>246,041</b>	<b>757,426</b>

**7 Financial Instruments and Contingencies**

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

Financial Instruments

Contingent assets

Contingent liabilities

Notes

7.1

7.2.1

7.2.2

**7.1 Financial Instruments**

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

Financial assets

Cash and cash equivalents

Restricted cash and cash equivalents

Financial assets at amortised cost <sup>(a)</sup>**Total financial assets**

	2024	2023
Cash and cash equivalents	45,401,739	41,503,931
Restricted cash and cash equivalents	7,501,844	8,239,768
Financial assets at amortised cost <sup>(a)</sup>	5,957,400	5,959,980
<b>Total financial assets</b>	<b>58,860,983</b>	<b>55,703,679</b>

Financial liabilitiesFinancial liabilities measured at amortised cost <sup>(b)</sup>**Total financial liabilities**

	2024	2023
Financial liabilities measured at amortised cost <sup>(b)</sup>	26,097,666	21,104,493
<b>Total financial liabilities</b>	<b>26,097,666</b>	<b>21,104,493</b>

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

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

## NOTES TO THE FINANCIAL STATEMENTS

**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**

SM TAFE has no contingent assets.

**7.2.2 Contingent liabilities**

Under the Long Service Leave Act 1958 (LSL Act) casual employees who have been employed for more than 10 years and meet continuous service requirements may be entitled to long service leave.

Whilst a provision for casual employees who are currently still employed by SM TAFE and who meet the criteria has been recognised in the financial statements, the amount of the obligation for those casual mixed service employees who are no longer employed by SM TAFE cannot be measured with sufficient reliability at reporting date.

We are currently assessing the impact of the LSL Act for those casual employees.

**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 up until the date of this report which are likely to materially affect SM TAFE's financial position.

**8.2 Key management personnel**

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

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

	2024	2023
Compensation of the accountable authority (\$)		
Compensation Band (\$)		
330,001 - 340,000	1	
210,001 - 220,000		1
100,001 - 110,000		1
20,001 - 30,000	2	1
0 - 10,000	10	9
Compensation of the senior officers (\$)		
Compensation Band (\$)		
230,001 - 240,000	1	1
220,001 - 230,000		2
210,001 - 220,000	1	3
200,001 - 210,000	1	
190,001 - 200,000	3	1
180,001 - 190,000	3	2
170,001 - 180,000	4	
150,001 - 160,000	1	1
140,001 - 150,000	1	
120,001 - 130,000		1
100,001 - 110,000	1	1
70,001 - 80,000		1
20,001 - 30,000		1
Total compensation of accountable authority	390,336	356,888
Total compensation of senior officers	2,902,074	2,379,471
<b>Total compensation of key management personnel</b>	<b>3,292,410</b>	<b>2,736,359</b>

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



## NOTES TO THE FINANCIAL STATEMENTS

**8.3 Related parties**

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

Related parties of SM TAFE include:

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

**Material transactions with other related parties**

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

**8.4 Related bodies**

SM TAFE has no related bodies.

**8.5 Affiliated bodies**

SM TAFE 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:

	2024	2023
Auditing the accounts, financial statements, controls and key performance indicators	220,000	200,000

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

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

**8.8 Supplementary financial information****(a) Write-offs**

During the financial year, \$33,735 (2023: \$148,639) of debts due to SM TAFE were written off

	2024	2023
The accountable authority	33,735	148,639
	33,735	148,639

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

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

	2024	2023
	-	21,346
	-	21,346

**(c) Forgiveness of debts**

Forgiveness (or waiver) of debts by SM TAFE

	2024	2023
	15,331	12,884
	15,331	12,884

## NOTES TO THE FINANCIAL STATEMENTS

**9 Explanatory statement (controlled operations)**

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

All variances between estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 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 comparative:

**1. Estimate and actual results for the current year**

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

**2. For the previous year**

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

**9.1 Statement of Comprehensive Income Variances**

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Expenses</b>						
Employee benefits	1, a	147,162,286	163,770,719	146,609,146	16,608,433	17,161,573
Grants and subsidies		371,465	575,745	485,576	204,280	90,169
Finance costs		433,728	536,609	501,063	102,881	35,546
Supplies and services	2	38,089,662	41,548,545	39,957,284	3,458,883	1,591,261
Asset revaluation decrement		-	-	-	-	-
Other expenses	3, b	14,684,652	18,105,306	15,379,773	3,420,654	2,725,533
Cost of sales		270,540	-	305,428	(270,540)	(305,428)
Loss on disposal of non-current assets		-	10,223	-	10,223	10,223
Loss on disposal of lease arrangements		-	-	1,169	-	(1,169)
Depreciation and amortisation expense		12,943,312	13,700,183	12,052,486	756,871	1,647,697
<b>Total cost of services</b>		<b>213,955,645</b>	<b>238,247,330</b>	<b>215,291,926</b>	<b>24,291,685</b>	<b>22,955,405</b>
<b>Income</b>						
Fee for service	4, c	21,300,113	25,062,468	22,344,723	3,762,355	2,717,746
Student fees and charges		16,307,960	16,436,990	16,442,131	129,030	(5,142)
Ancillary trading		1,240,040	1,523,697	1,344,863	283,657	178,834
Sales		486,217	-	449,444	(486,217)	(449,444)
Commonwealth grants and contributions	d	-	3,582,649	1,042,812	3,582,649	2,539,837
Interest revenue		2,360,000	2,865,208	2,298,876	505,208	566,333
Other revenue		1,464,987	2,801,026	1,943,046	1,336,039	857,980
<b>Total revenue</b>		<b>43,159,317</b>	<b>52,272,038</b>	<b>45,865,895</b>	<b>9,112,721</b>	<b>6,406,144</b>
<b>Gains</b>						
Gain on disposal of non-current assets		-	-	30,005	-	(30,005)
Other gains		-	-	-	-	-
Gain on disposal of lease arrangements		-	185	-	185	185
<b>Total gains</b>		<b>-</b>	<b>185</b>	<b>30,005</b>	<b>185</b>	<b>(29,820)</b>
<b>Total income other than income from State Government</b>		<b>43,159,317</b>	<b>52,272,224</b>	<b>45,895,900</b>	<b>9,112,907</b>	<b>6,376,324</b>
<b>NET COST OF SERVICES</b>		<b>170,796,328</b>	<b>185,975,107</b>	<b>169,396,026</b>	<b>15,178,779</b>	<b>16,579,081</b>
<b>Income from State Government</b>						
Grants and subsidies	5, e	154,328,372	166,587,350	157,211,743	12,258,978	9,375,607
Resource Received	6, f	4,439,483	8,024,590	10,288,647	3,585,107	(2,264,057)
Income from other public sector entities		-	-	30,529	-	(30,529)
<b>Total income from State Government</b>		<b>158,767,855</b>	<b>174,611,940</b>	<b>167,530,920</b>	<b>15,844,085</b>	<b>7,081,021</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(12,028,473)</b>	<b>(11,363,166)</b>	<b>(1,865,106)</b>	<b>665,307</b>	<b>(9,498,060)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	25,888,194	6,603,511	25,888,194	19,284,683
<b>Total other comprehensive income</b>		<b>-</b>	<b>25,888,194</b>	<b>6,603,511</b>	<b>25,888,194</b>	<b>19,284,683</b>
<b>TOTAL COMPREHENSIVE DEFICIT FOR THE PERIOD</b>		<b>(12,028,473)</b>	<b>14,525,027</b>	<b>4,738,405</b>	<b>26,553,500</b>	<b>9,786,623</b>

Major Estimate and Actual (2024) Variance Narratives

## NOTES TO THE FINANCIAL STATEMENTS

- 1 The increase in employee benefits expense for 2024 is primarily due to the implementation of the new Public Sector Wage Agreement, which was not accounted for during the preparation of the section 40 estimates (s40).
- 2 Supplies and services expenditure in the s40 estimates is based on the projected Student Curriculum Hours (SCH) delivery per year/Delivery Performance Agreement (DPA) revenue, as provided by the Department of Training and Workforce Development (DTWD). The initial s40 target was 8M SCH but was subsequently revised upwards to 8.9M SCH in the May and September addendums. Consequently, supplies and services expenditure has increased proportionately to support the increased delivery.
- 3 Other expenses exceeded the s40 estimate due to the \$1.5M repairs and maintenance allocation under the DPA being insufficient for ongoing needs. Additionally, higher employment on-costs resulted from the implementation of the Public Sector Wage Agreement.
- 4 Fee for service revenue is higher than the s40 estimates due to increases in the Adult Migrant English Program and International Student Fees, as well as the commencement of a new program, Joint Technical Trades. All of the above was not factored into the s40 estimates.
- 5 Grants and subsidies s40 estimates are based on the projected SCH delivery per year/DPA revenue, as provided by the DTWD. The initial s40 target was 8M SCH but was subsequently revised upwards to 8.9M SCH in the May and September 2024 addendums. Additionally, a funding increase for the implementation of the new Public Sector Wage Agreement, which was not accounted for during the preparation of the s40 estimates, contributed to the increase in revenue.
- 6 Resources Received Free of Charge - DTWD provided initial s40 estimates for in-kind resources, which were subsequently revised higher in 2024.

**Major Actual 2024 and Comparative (2023) Variance Narratives**

- a Employee benefits the increase in employee benefits expense for 2024 is primarily due to the implementation of the new Public Sector Wage Agreement compared to prior year.
- b Other expenses exceeded the s40 estimate due to the \$1.5M repairs and maintenance allocation under the DPA being insufficient for ongoing needs. Additionally, higher employment on-costs resulted from the implementation of the Public Sector Wage Agreement.
- c Fee for service revenue has increased compared to the prior year due to rises in the Adult Migrant English Program and International Student Fees, as well as the commencement of a new program, Joint Technical Trades.
- d Commonwealth grants and contributions increased in 2024 due to the new Defence Industries Pathway Program, which was not present in 2023.
- e Grants and subsidies for the prior year were based on the projected SCH delivery per year/DPA revenue, as provided by the DTWD. The initial s40 target was 8.5M SCH but was subsequently revised upwards to 8.9M SCH in the May and September 2024 addendums. Additionally, a funding increase for the implementation of the new Public Sector Wage Agreement, which was not accounted for during the preparation of the s40 estimates, contributed to the increase in revenue.
- f In 2024, Resources Received Free of Charge were lower compared to 2023, primarily due to a decrease in contributions within the Marketing & Publications category, as well as the absence of \$2.1 million in resources received by the Department of Health in 2023 for COVID test kits.

## NOTES TO THE FINANCIAL STATEMENTS

## 9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		45,683,186	45,401,739	41,503,931	(281,447)	3,897,808
Restricted cash and cash equivalents		4,731,353	2,231,036	3,687,260	(2,500,317)	(1,456,224)
Receivables		4,093,579	6,417,979	6,343,275	2,324,400	74,705
Inventories		454	-	-	(454)	-
Other current assets		631,190	972,178	899,254	340,988	72,924
Non-current assets classified as held for transfer		-	-	-	-	-
Other financial assets		-	-	-	-	-
<b>Total Current Assets</b>		<b>55,139,762</b>	<b>55,022,932</b>	<b>52,433,719</b>	<b>(116,830)</b>	<b>2,589,213</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		4,161,739	5,270,808	4,552,508	1,109,069	718,300
Receivables		-	-	-	-	-
Property, plant and equipment	7, g	370,022,255	403,591,814	344,855,479	33,569,559	58,736,335
Right of Use Assets		13,644,320	13,766,849	12,500,576	122,529	1,266,273
Intangible assets		352,646	435,719	676,145	83,073	(240,426)
Other non-current assets		-	-	-	-	-
<b>Total Non-Current Assets</b>		<b>388,180,960</b>	<b>423,065,190</b>	<b>362,584,708</b>	<b>34,884,230</b>	<b>60,480,482</b>
<b>TOTAL ASSETS</b>		<b>443,320,722</b>	<b>478,088,122</b>	<b>415,018,427</b>	<b>34,767,400</b>	<b>63,069,695</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		10,958,207	7,900,181	6,206,037	(3,058,026)	1,694,144
Lease Liabilities		960,109	868,446	842,185	(91,663)	26,262
Employee related provisions	8	27,723,205	22,648,038	21,399,603	(5,075,167)	1,248,434
Other current liabilities		14,131,742	9,850,291	8,130,530	(4,281,451)	1,719,762
<b>Total Current Liabilities</b>		<b>53,773,263</b>	<b>41,266,956</b>	<b>36,578,355</b>	<b>(12,506,307)</b>	<b>4,688,601</b>
<b>Non-Current Liabilities</b>						
Payables		-	-	-	-	-
Lease liabilities		12,788,839	14,306,444	11,944,408	1,517,605	2,362,036
Employee related provisions	9	5,775,014	14,357,155	11,911,794	8,582,141	2,445,360
Other non current liabilities		600,438	584,995	600,437	(15,443)	(15,442)
<b>Total Non-Current Liabilities</b>		<b>19,164,291</b>	<b>29,248,593</b>	<b>24,456,639</b>	<b>10,084,302</b>	<b>4,791,954</b>
<b>TOTAL LIABILITIES</b>		<b>72,937,554</b>	<b>70,515,550</b>	<b>61,034,994</b>	<b>(2,422,004)</b>	<b>9,480,555</b>
<b>NET ASSETS</b>						
		<b>370,383,168</b>	<b>407,572,573</b>	<b>353,983,433</b>	<b>37,189,405</b>	<b>53,589,140</b>
<b>EQUITY</b>						
Contributed equity		413,642,715	409,729,075	370,664,963	(3,913,640)	39,064,112
Reserves		36,744,379	69,236,084	43,347,890	32,491,705	25,888,194
Accumulated surplus / (deficit)		(80,003,926)	(71,392,587)	(60,029,421)	8,611,339	(11,363,166)
<b>TOTAL EQUITY</b>		<b>370,383,168</b>	<b>407,572,573</b>	<b>353,983,433</b>	<b>37,189,405</b>	<b>53,589,140</b>

**Major Estimate and Actual (2024) Variance Narratives**

- 7 Property, plant, and equipment increased mainly due to significant increments in the value of land and buildings in 2024, as well as the transfer in of the new Armadale campus in 2024.
- 8 Employee-related provisions were lower than the s40 estimate, which is based on a leave liability cap set by Treasury. 2024 provisions are based on an actuarial leave liability calculation for 2024, including changes in long service leave assumptions, such as employee retention rates, discount rates, and salary growth projections.
- 9 Employee-related provisions increased from 2023 to 2024, primarily due to higher annual leave and long service leave provisions, reflecting salary growth, retention rates, and actuarial adjustments. The deferred salary scheme decreased as more employees exited the program, while employment on-costs remained stable.

**Major Actual 2024 and Comparative (2023) Variance Narratives**

- g Property, plant, and equipment increased mainly due to significant increments in the value of land and buildings in 2024, as well as the transfer in of the new Armadale campus in 2024.



## NOTES TO THE FINANCIAL STATEMENTS

## 9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Grants and subsidies - DTWD	10, h	154,328,372	167,382,582	152,465,157	13,054,210	14,917,425
Capital appropriation - DTWD		-	-	2,599,996	-	(2,599,996)
Funds from other public sector entities		-	-	30,529	-	(30,529)
<b>Total Net cash provided by State Government</b>		<b>154,328,372</b>	<b>167,382,582</b>	<b>155,095,682</b>	<b>13,054,210</b>	<b>12,286,900</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense		(144,162,287)	(158,644,127)	(150,223,453)	(14,481,840)	(8,420,674)
Supplies and services	i	(33,621,377)	(33,285,366)	(28,681,694)	336,011	(4,603,671)
Finance Cost		(433,728)	(536,609)	(501,063)	(102,881)	(35,546)
Grants and subsidies		(371,465)	(575,745)	(485,576)	(204,280)	(90,169)
GST payments on purchases		-	(4,784,174)	(4,304,369)	(4,784,174)	(479,804)
GST payments to taxation authority		(3,341)	-	-	3,341	-
Other payments	11	(12,368,565)	(17,781,736)	(16,092,008)	(5,413,171)	(1,689,728)
<b>Receipts</b>						
Fee for service	12, j	9,629,598	25,666,232	21,498,480	16,036,634	4,167,752
Student fees and charges	13	24,333,077	16,881,449	16,251,734	(7,451,628)	629,715
Ancillary trading		1,240,040	1,523,697	1,344,863	283,657	178,834
Commonwealth grants and contributions	k	-	3,582,649	1,042,812	3,582,649	2,539,837
Interest received		2,357,571	2,711,833	1,952,668	354,262	759,165
GST receipts on sales		-	971,532	731,718	971,532	239,814
GST receipts from taxation authority		-	3,663,454	3,385,859	3,663,454	277,595
Other receipts		1,974,500	2,696,773	2,394,738	722,273	302,034
<b>Net cash used in operating activities</b>		<b>(151,425,977)</b>	<b>(157,910,138)</b>	<b>(151,685,292)</b>	<b>(6,484,161)</b>	<b>(6,224,846)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	14	(2,630,000)	(5,536,114)	(5,629,107)	(2,906,114)	92,993
Capital Contribution		-	-	(568,000)	-	568,000
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		-	147,026	23,519	147,026	123,507
Capital Contribution		-	-	-	-	-
<b>Net cash provided by investing activities</b>		<b>(2,630,000)</b>	<b>(5,389,088)</b>	<b>(6,173,588)</b>	<b>(2,759,088)</b>	<b>784,500</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease		-	(923,472)	(1,006,844)	(923,472)	83,372
Other repayments		-	-	-	-	-
<b>Receipts</b>						
Proceeds from borrowings		-	-	-	-	-
Other proceeds		-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>		<b>-</b>	<b>(923,472)</b>	<b>(1,006,844)</b>	<b>(923,472)</b>	<b>83,372</b>
Net increase (decrease) in cash and cash equivalents		272,397	3,159,884	(3,770,041)	2,887,489	6,929,926
Cash and cash equivalents at the beginning of period		54,303,881	49,743,699	53,513,740	(4,560,182)	(3,770,042)
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>54,576,278</b>	<b>52,903,583</b>	<b>49,743,699</b>	<b>(1,672,695)</b>	<b>3,159,884</b>

## Major Estimate and Actual (2024) Variance Narratives

- Grants and subsidies s40 estimates are based on the projected SCH delivery per year/DPA revenue, as provided by the DTWD. The initial s40 target was 8M SCH but was subsequently revised upwards to 8.9M SCH in the May and September 2024 addendums. Additionally, the implementation of the new Public Sector Wage Agreement, which was not accounted for during the preparation of the s40 estimates, contributed to the increase in revenue.
- The variance in other payments is due to an insufficient estimate for repairs and maintenance expenditures determined by the DPA, which does not adequately cover ongoing repair and maintenance needs.
- Fee for service is reported to be higher than estimated. This variance is attributed to a difference in classification in the s40 estimates, where these revenues were categorized as Student fees and charges.
- The revenue from student fees and charges is reported to be lower than initially estimated due to a difference in classification in the s40 estimates, where some of these revenues are categorized as Fee for service.
- The variance relating to purchase of non-current physical assets is primarily due to the Ministerial Equipment List, which was not included as part of the s40 Estimates.

NOTES TO THE FINANCIAL STATEMENTS

Major Actual 2024 and Comparative (2023) Variance Narratives

- h Grants and subsidies for the prior year were based on the projected SCH delivery per year/ DPA revenue, as provided by the DTWD. The initial s40 target was 8.5M SCH but was subsequently revised upwards to 8.9M SCH in the May and September 2024 addendums. Additionally, the implementation of the new Public Sector Wage Agreement, which was not accounted for during the preparation of the s40 estimates, contributed to the increase in revenue.
- i Supplies and services The increase in expenses for supplies and services during the year reflects the inflationary cost pressures encountered. Specifically, the costs for consumables and minor equipment rose significantly. Additionally, utilities expenses increased. These changes are indicative of the broader inflationary trends affecting various sectors. Furthermore, the projected SCH delivery per year/DPA revenue, as provided by the DTWD, was initially targeted at 8.5M SCH for 2023 but was subsequently revised upwards to 8.9M SCH in the May and September 2024 addendums. The increased SCH required additional expenditure to deliver the target.
- j Fee for service has increased compared to the prior year due to rises in the Adult Migrant English Program and International Student Fees, as well as the commencement of a new program, Joint Technical Trades.
- k Commonwealth grants and contributions increased due to the new Defence Industries Pathway Program in 2024.

# KEY PERFORMANCE INDICATORS



## Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the South Metropolitan TAFE's performance, and fairly represent the performance of the South Metropolitan TAFE for the financial year ended 31 December 2024.



**Deborah Hamblin**  
Chair Governing Council

18 March 2025



**Darshi Ganeson-Oats**  
Managing Director

18 March 2025



# 2024 Key Performance Indicators

## DESIRED OUTCOME:

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

## EFFECTIVENESS INDICATORS:

The effectiveness indicators measure the achievement of vocational education and training in meeting community and industry needs via student and graduate satisfaction, labour force status of graduates and profile achievement.

### Student Satisfaction Survey

The *Student Satisfaction Survey* is administered annually on behalf of the Department of Training and Workforce Development by a third-party research agency. In 2024 the fieldwork and analysis were conducted by Wallis Social Research. The key focus is to attain an understanding of the students’ training requirements and measure the quality of the delivery of training and services provided by SM TAFE. Students who were enrolled in either the first or second semester of 2024 were invited to complete the survey online via e-mail, SMS, through the WA Student Satisfaction Survey website and via posters on campuses. Students were also able to complete a hard copy questionnaire provided by staff at each of the campuses. A subset of students was called in order to complete the survey using telephone surveying.

### KPI 1 – Student Satisfaction

The overall student satisfaction rating is obtained from the 2024 *Student Satisfaction Survey* and measures the extent to which students were satisfied with the training they received from SM TAFE. 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?’

Table 1 – Overall Student Satisfaction

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual	Target Variance
SM TAFE	85.5%	85%	85.7%	>85%	81.6%	-3.4%
All WA TAFEs & WAAPA	87.3%	85.7%	87.3%	n/a	84.7%	N/A

Source: Department of Training and Workforce Development, 2024 Student Satisfaction Survey.

Notes: The Student Satisfaction Survey fieldwork was conducted between September 12, 2024 and November 14, 2024.

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

All data described in this report have been weighted back to the total student population based on a combination of gender (male, female), age group (15-19, 20-29, 30-44, 45+), student status (IBS, EBS), and the specific training provider (each of the six colleges plus private providers as one group), resulting

*in 112 different weighted cell possibilities. Weight cells with a zero count for both the population and survey data were removed.*

In 2024, of the 19,128 SM TAFE students contacted, there were 4,016 usable returns representing a response rate of 21.0%. SM TAFE’s standard error for 2024 was 0.5%, with a relative sampling error of +/- 1.1% at the 95% level of confidence.

The 2024 target overall student satisfaction at SM TAFE was not met, with 81.6% of respondents claiming to be either satisfied or very satisfied. This is lower than the level of student satisfaction reported in 2023 (85.7%).

**Student Outcomes Survey**

The *Student Outcomes Survey* is conducted on behalf of the National Centre for Vocational Education Research (NCVER) by the Social Research Centre. The survey measures vocational education and training students' employment levels, further study and opinions on the training undertaken.

Out of scope of the survey are:

- international students
- students who undertook recreational, leisure or personal enrichment (short) courses
- students under 15 years of age
- students from correctional facilities.

**KPI 2 - Graduate Achievement**

Graduate achievement is a question in the NCVER *Student Outcomes Survey* and measures the extent to which SM TAFE Graduates have “*Achieved their main reason for doing the training*”. The measure shows the proportion of graduates who indicated they had fully achieved or partly achieved their main reason for doing the training.

Table 2 – Graduate Achievement

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual	Target Variance
SM TAFE	82.5%	86.2%	85.8%	>85.0%	85.0%	—
TAFE Western Australia	83.7%	86.3%	85.6%	n/a	85.1%	n/a
TAFE Australia	83.8%	85.7%	86.6%	n/a	85.0%	n/a
All VET providers Australia	85.0%	87.2%	88.1%	n/a	85.4%	n/a

In 2024, of the 7,066 SM TAFE graduates asked, there were 2,353 usable returns representing a response rate of 33.3%. SM TAFE's relative sampling error for this result was +/- 1.4% at the 95% level of confidence.

The 2024 SM TAFE's graduate achievement is in line with the target, with 85.0% of respondents claiming to have achieved their main reason for doing the training. This was a slight decrease (0.8%) compared to 2023 survey results.

### **KPI 3 - Graduate Destination**

Graduate destination data is also taken from the *Student Outcomes Survey* and measures the proportion of graduates in employment. This measure shows the extent to which the college is providing relevant, quality training that enhances student employability. Graduate employment status measures who were employed, unemployed or not in the labour force, and was obtained by calculating the graduates in each category compared to the total valid responses over the total responses and expressed as a percentage.

Table 3 – Graduate Destination Rate – Employed (as at May of the survey year)

	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Actual	Target Variance
SM TAFE	68.1%	76.1%	76.1%	>75%	73.4%	-1.6%
TAFE Western Australia	68.5%	76.0%	77.4%	n/a	74.3%	n/a
TAFE Australia	70.3%	75.6%	77.7%	n/a	74.6%	n/a
All VET providers Australia	72.1%	77.4%	79.5%	n/a	77.1%	n/a

In 2024, of the 7,066 SM TAFE graduates contacted, there were 2,353 usable returns representing a response rate of 33.3%. SM TAFE's relative sampling error for this result was +/- 1.8% at the 95% level of confidence.

The 2024 target for graduate destination rate (employed) was not met, with 73.4% of respondents claiming to be employed after training. This was a decrease (2.7%) compared to 2023 survey results.

#### **KPI 4 – Achievement of profile delivery (by ANZSCOs)**

This achievement of profile delivery indicator reports the effectiveness of SM TAFE in meeting its Delivery and Performance Agreement (DPA) targets. The delivery profile is negotiated directly with the Department of Training and Workforce Development and constitutes SM TAFE's profile funded training delivery plan. The delivery profile takes into consideration government priorities, the needs of individuals, industry and the local community.

It should be noted that the KPI reporting is based on the originally negotiated DPA. The Department of Training and Workforce Development allows SM TAFE to review and make any modifications to the original DPA targets twice a year. This provides the opportunity to consider any changes in the operating environment and modify the DPA to set realistic targets. In 2024 the final amended profile SCH target was 8,900,000 SCH.

Table 4: Profile Achievement (DPA)

	Actual Achievement 2021	Actual Achievement 2022	Actual Achievement 2023	Actual Achievement 2024
Profile Achievement % (DPA Original)	103.3%	89.0%	104.2%	105.1%

The Profile delivered by SM TAFE was above the original planned target of 8,350,000 SCH by 426,669 SCH, resulting in an overall achievement of 105.1%.

SM TAFE's profile delivery by ANZSCO (Australia and New Zealand Standard Classification of Occupations) levels for 2024 are provided in Table 5.

As per the data presented in Table 5, in 2024, the following ANZSCO sub groups constituted over 45% of total SCH achievement: 32 – Automotive and Engineering Trades Workers not further defined (16%); 42 – Carers and Aides not further defined (9%); 34 – Electrotechnology and Telecommunications Trades Workers not further defined (7%); 41 – Health and Welfare Support Workers (7%); 31 – Engineering, ICT and Science Technicians not further defined (6%).

The ANZSCO levels that were significantly above target were: 12 – Farmers and Farm Managers, 24 – Education Professionals not further defined and 72 – Mobile Plant Operators.

The ANZSCO levels that were significantly below target were: 11 – Chief Executives, General Managers and Legislators and 27 – Legal, Social and Welfare Professionals not further defined.



Table 5: Achievement of 2024 Profile Delivery (DPA) by ANZSCO sub groups

ANZSCO Major Group Title	ANZSCO Sub Group Title	2024 Census Actual	2024 Target Planned	2024 Target Achievement	2024 MLCR
<b>1. Managers</b>	11 – Chief Executives, General Managers and Legislators	610	7,500	8%	46.7
	12 – Farmers and Farm Managers	5,815	1,150	506%	79.1
	13 – Specialist Managers	65,847	54,239	121%	73
	14 – Hospitality, Retail and Service Managers	83,700	87,366	96%	93.7
<b>2. Professionals</b>	21 – Arts and Media Professionals	8,330	6,025	138%	67.9
	22 – Business, Human Resource and Marketing Professionals	5,885	5,200	113%	49.2
	23 – Design, Engineering, Science and Transport Professionals	241,063	200,387	120%	90.4
	24 – Education Professionals	79,740	49,500	161%	73.6
	25 – Health Professionals nfd		2		
	26 – ICT Professionals	314,200	353,542	89%	59.5
	27 – Legal, Social and Welfare Professionals nfd	460	11,917	4%	100
<b>3. Technicians and Trades Workers</b>	31 – Engineering, ICT and Science Technicians	560,467	550,699	102%	80
	32 – Automotive and Engineering Trades Workers	1,372,838	1,230,915	112%	97.7
	33 – Construction Trades Workers	331,127	260,195	127%	98.8
	34 – Electro-technology and Telecommunications Trades Workers	623,124	588,626	106%	96.2
	35 – Food Trades Workers	247,044	263,063	94%	94.5
	36 – Skilled Animal and Horticultural Workers	381,641	377,873	101%	86.2
	39 – Other Technicians and Trades Workers	349,861	266,268	131%	95.7
<b>4. Community and Personal Service Workers</b>	41 – Health and Welfare Support Workers	621,560	610,733	102%	69.2
	42 – Carers and Aides	733,753	752,177	98%	66.5
	43 – Hospitality Workers	40,515	37,885	107%	74.1
	45 – Sports and Personal Service Workers	308,602	275,409	112%	84.4
<b>5. Clerical and Administrative Workers</b>	51 – Office Managers and Program Administrators	33,435	28,000	119%	65.8
	52 – Personal Assistants and Secretaries	34,210	28,600	120%	52.2
	53 – General Clerical Workers	103,120	101,870	101%	71
	55 – Numerical Clerks	85,240	68,850	124%	76.3
	59 – Other Clerical and Administrative Workers	98,781	99,854	99%	68
<b>7. Machinery Operators and Drivers</b>	71 – Machine and Stationary Plant Operators	151,534	110,084	138%	88.4
	72 – Mobile Plant Operators	26,934	16,967	159%	96.3
	74 – Store-persons	54,315	41,074	132%	91.2
<b>8. Labourers</b>	82 – Construction and Mining Labourers	83,275	96,841	86%	80.9
	83 – Factory Process Workers	110,712	131,098	84%	88.5
	84 – Farm, Forestry and Garden Workers	108,716	100,487	108%	84.4
	85 – Food Preparation Assistants	15,419	11,977	129%	80.3

	89 – Other Labourers	261,363	292,267	89%	91.8
	GE – General Education	1,233,433	1,231,360	100%	66.8
<b>TOTAL</b>		<b>8,776,669</b>	<b>8,350,000</b>	<b>105.1%</b>	<b>81.6</b>

## EFFICIENCY INDICATORS:

The efficiency indicators measure the efficiency with which SM TAFE manages its resources to enable the provision of vocational education and training programs.

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

The overall cost per SCH shows the aggregate unit cost of delivery output per SCH, based on the delivery costs (total cost of service) as detailed in the 2024 Financial Statements.

**Table 6 – Delivery Cost per SCH**

	2021	2022	2023	2024
Actual Cost per SCH	\$19.13	\$22.88	\$21.62	\$22.76
Target Cost per SCH	\$18.40	\$19.04	\$19.48	\$21.15
Variance	\$0.73	\$3.84	\$2.14	\$1.61

*Note: The total delivery cost per SCH is calculated by dividing the total cost of services as defined in the Financial Statements by the total SCH delivered including profile and non-profile delivery. While 8,776,669 SCH of delivery was profile funded, 1,494,351 SCH was non-profile delivery.*

*The reporting of the positive and negative sign in the variance total has been switched in a way that is consistent with the movement between the Actual Cost per SCH and the Target Cost Per SCH*

The average cost of delivery for South Metropolitan TAFE (SM TAFE) has increased by \$1.14 per Student Curriculum Hours (SCH) from 2023, exceeding the target of \$21.15 per SCH by \$1.61. The primary reason for this increase is a significant rise in Employee Costs, which have increased by 11% compared to the previous year.

Several factors contributed to increase in cost per SCH:

1. **Profile Delivery:** The Profile delivered by South Metropolitan TAFE was above the original 2024 Section 40 estimates (s40's) planned target of 8,500,000 SCH by 276,669 SCH, achieving a total of 8,776,669 SCH. This increase in SCH delivery has resulted in higher operational and employee costs to support the additional curriculum hours. This includes salaries, superannuation, payroll tax, and workers' compensation.
2. **Government Wages Policy at the Time of Preparation of s40's and New Wage Agreements:** The 2024 target was based on the Government Wages Policy at the time of preparation of the

s40's. Employee Expenses had \$1,000 per Full Time Equivalent factored for salary increases, as discounted for residual organisational rightsizing. However, the Government subsequently departed from this policy. The new wage agreements resulted in an average increase of 4% per annum for the next three years. This adjustment has further contributed to the rise in Employee Costs.

3. **Inflation:** Inflation has impacted all other expenses. Where a CPI factor has been considered, 1% is funded through s40 Estimates, and any cost increases above that are self-funded as per DTWD advice. The actual Perth CPI was 3.4% as per WA Treasury.



# DISCLOSURES AND LEGAL COMPLIANCE





## Ministerial directives

Treasurer's Instruction 903 (12) requires SM TAFE 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 SM TAFE in 2024.

## Other financial disclosures

### Pricing policies for services provided

Under the Vocational Education and Training Regulations 1996, the college may determine fees and charges for services, other than for services prescribed by the Minister for Training and Workforce Development.

Fees and charges levied by the college were in accordance with the requirements of the following:

- *Vocational Education and Training Act, 1996*
- *Vocational Education and Training Regulations, 1996*
- *Department of Training and Workforce Development 2024 Fees and Charges Policy*
- *Policy Guidelines for Publicly Funded Registered Training Organisations (RTO)*

## Annual estimates

In accordance with Section 40 of the *Financial Management Act 2006*, South Metropolitan TAFE has submitted Annual Estimates to the Minister at an appropriate time during the financial year, as determined by the Treasurer.

## Capital works

### New Armadale Campus

SM TAFE's new Armadale campus was opened in July 2024. Constructed at a cost of \$39 million, the new campus replaces three leased premises from which SM TAFE previously operated. The five-storey campus building is a short walk from the centre of the Armadale CBD and delivers training in Early Childhood Education and Care, Education Support, Community Services, Business, AMEP, Information Technology, and Integrated Technologies. A set of computer laboratories and general classrooms supplements the specialist areas. On the ground floor the building features generous student areas including an outdoor terrace.

### Roof Replacement Projects – Multiple Campuses

A roof replacement program is underway to extend the service life of buildings on several campuses. The Thornlie Cafeteria building has been re-roofed at a cost of \$485,000, as part of a broader plan to improve the quality of student amenities on Thornlie campus. At Carlisle the Refrigeration Workshop building is being re-roofed in multiple stages, at an estimated total cost of \$750,000, with Stage One completed for \$274,000. At Rockingham the D Block Machine Fitting/CNC Workshop building has been re-roofed at a cost of \$1.2 million.

### Carlisle Campus Sand-blasting Booth Replacement

A new, state of the art Sandblasting Booth has been constructed on Carlisle campus to serve the Auto-body Refinishing training area at a cost of \$1.4 million.

## Ongoing capital works

### Mechanical Services Upgrades – Multiple Campuses

A multi-campus program to replace aged Chillers providing essential cooling to campus buildings is currently underway. The Chiller serving the Science Building at Murdoch campus has been replaced at a cost of \$500,000. The main Chiller, serving multiple buildings on the Mandurah campus, is in the process of being replaced at an estimated cost of \$681,000.

### Carlisle Campus Electrical Services

Electrical Services are being upgraded at Carlisle campus through a multi-year program at a cost of \$500,000. The project includes the upgrade and replacement of switchboards to support existing and planned infrastructure and equipment. The provision of a new Western Power sub-station is also underway.

### Bentley Campus Electrical Services

Electrical Services are being upgraded at Bentley campus through a multi-year program at an estimated cost of \$3.5 million. The project includes the upgrade and replacement of switchboards, the installation of energy-efficient lighting, and the upgrading of emergency and site lighting.

### Bentley Production Kitchen

The Bentley Pines Production Kitchen is being upgraded and modernised at an estimated cost of \$3.4 million. The project includes a complete strip out of services and reconfiguration of the central cooking area with a new central services spine, additional extraction, replacement of floor finishes and repainting, and a glass viewing wall to the restaurant.

## Compliance with Public Sector Standards and Ethical Codes

SM TAFE has policies, procedures, and guidelines in place to ensure its agency obligations are met with respect to the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics, and the SM TAFE Staff Code of Conduct.

These policies, procedures, and guidelines are regularly reviewed and actively promoted throughout the College's intranet site and by the People and Culture Directorate. To further strengthen integrity across the College, the SM TAFE Staff Code of Conduct has been enhanced to incorporate the new Public Sector Code of Ethics in alignment with the Public Sector Commissioner's Instruction 40: Ethical Foundations. All employees read and acknowledge their understanding of SM TAFE's Staff Code of Conduct upon commencement of employment at the College.

To ensure that all employees are aware of their obligations as public officers under the new Code of Ethics and the SM TAFE Staff Code of Conduct, all employees are required to complete the College's Integrity and Code of Conduct training. This training replaces the Accountable and Ethical Decision Making program.

In accordance with section 31(1) of the *Public Sector Management Act 1994*, SM TAFE provides the following statements regarding compliance:

COMPLIANCE CATEGORY	INSTANCES REPORTED
Public Sector Standards in Human Resource Management	0
WA Code of Ethics	6
SM TAFE Code of Conduct	6

## Integrity Framework

SM TAFE continues its commitment to strengthening professional standards and ethical conduct through our SM TAFE Integrity Framework.

This framework is underpinned by the Public Sector Commission WA's Integrity model for WA public authorities and is further supported by the Embedding Integrity Strategy for WA Public Authorities 2024-2028, both of which provide the needed guidance for the college to ensure the highest level of integrity.

The SM TAFE Integrity Framework is further supported by our Statement of Business Ethics and 2023-2025 Fraud and Corruption Control Plan.

- Statement of Business Ethics – provides guidance to our business partners, contractors and suppliers on our values and ethical standards that must be upheld when conducting business; and
- 2023-25 Fraud and Corruption Control Plan - our strategic and operational plan for managing the prevention, detection and response to fraud and corruption threats within the college.

SM TAFE continues to raise awareness of what is expected of our employees through the ongoing promotion of the Integrity Framework on the dedicated 'Integrity in every Action' staff intranet site, regular 'Integrity @ SM TAFE' newsletters, and various promotional campaigns, case studies and fact sheets to ensure all staff are aware of their integrity obligations.

In April 2024, SM TAFE introduced a requirement for all employees to complete refreshed mandatory Integrity and Code of Conduct Training. This initiative is part of our commitment to promoting integrity and preventing misconduct and corruption.

## Employee Assistance Program

SM TAFE is committed to maintaining a safe and healthy work environment. As part of this commitment, the College values the importance of the contribution of its staff.

SM TAFE's Employee Assistance Program (EAP) provides a professional, confidential, and free counselling and support service to all staff and their immediate family members to help them identify, explore, and resolve work or personal problems that may adversely affect their wellbeing. The EAP can assist with a range of issues including anxiety, depression, relationships, conflict with others, coping with change, and communication breakdown.

SM TAFE’s leaders have access to confidential advice and support via the Manager Assist Program (MAP) to deal with a range of issues such as concerns about an employee’s fitness for work, organisational change, managing difficult behaviours, workload, poor mental health and stress management.

SM TAFE actively promotes the EAP and MAP service through staff induction programs, news alerts, flyers and posters, the College’s intranet site and attendance at managers’ forums. In 2024, a total of 138 employees and/or their family members accessed the College’s EAP services.

Family and Domestic Violence

SM TAFE is committed to supporting employees experiencing Family and Domestic Violence (FDV) by helping them to maintain their employment and participate safely in the workplace. The College’s intranet has comprehensive information about supports available for staff experiencing or supporting someone impacted by FDV. SM TAFE has 12 trained FDV Contact officers available across a range of campuses and work groups to provide information and assistance to staff experiencing FDV.

All employees, including those employed on a casual basis, can access up to an additional ten days, non-cumulative paid leave per calendar year to deal with matters related to FDV. All employees are informed of this form of leave and other support available through staff induction programs, intranet news alerts and email communications.

Equal Employment Opportunity and Diversity

SM TAFE is committed to ensuring a discrimination and harassment free workplace, and to promoting equal employment opportunity for all people. This is an integral part of the College’s values and is reflected in our policies, programs, and personnel practices, such as the Staff Code of Conduct, grievance procedures, and recruitment processes. SM TAFE continues to work to create a workforce that matches the diversity of the Western Australian community. SM TAFE promotes a work environment that is inclusive and free from discrimination in accordance with its obligations under Part IX of the *Equal Opportunity Act 1984*.

Staff Profile

SM TAFE is a large and diverse organisation delivering many specialist and unique vocational education and training services, which requires an equally diverse and high-quality workforce. As at December 2024, SM TAFE employed 1246 Full Time Equivalent (FTE) staff. The FTE has been continually increasing since 2021.

SM TAFE’s FTE by employment category for the last three years is presented below.

		2022			2023			2024		
		Full-time	Part-time	Total FTE	Full-time	Part-time	Total FTE	Full-time	Part-time	Total FTE
Lecturer	Temporary	135	28	722	129	41	725	144	45	766
	Permanent	449	110		467	88		477	100	
GOSAC	Temporary	54	17	451	67	22	464	55	17	480
	Permanent	324	56		317	58		344	64	
Total		962	211	1,173	980	209	1,189	1,020	226	1,246

Source: 2022 data sourced from Empower. 2023 and 2024 data are sourced from the Human Resource Minimum Obligatory Information Requirements (HRMOIR).



## Aboriginal Employment Strategy

The Aboriginal Employment Strategy 2022 – 2025 sets out how SM TAFE will work alongside the Aboriginal and Torres Strait Islander community to identify opportunities to improve and increase employment opportunities within our workplace. It provides a set of actions to support the employment of Aboriginal people with a focus on developing, retaining, and empowering Aboriginal people to succeed in our community. In addition to initiatives from SM TAFE's Reconciliation Action Plan Working Group, the People and Culture Directorate progressed various initiatives from this Strategy including:

- Hosting our first Aboriginal trainee from the Public Sector Commission's Solid Futures Program, which provides paid employment and support to complete a Certificate III in Government.
- Continuation of the Aboriginal Employment Program (AEP) introduced in 2021 which aims to provide genuine employment outcomes for Aboriginal people across the College. During 2024, one participant was successful in gaining permanency in a promotional position.

## Inclusive Employment Program

SM TAFE values a diverse and inclusive workforce. We are committed to equal opportunity and building safe and inclusive workplaces where employees are treated fairly and respectfully.

The 2024 SM TAFE Employee Engagement Survey was conducted to gauge employee views across a range of areas including workplace culture and specifically workplace inclusivity. Of the 931 respondents it was encouraging to find that:

- 77.5% of respondents agreed that Diversity and inclusion is part of SM TAFE's workplace.
- 79.3% of respondents agreed that colleagues treated each one another with respect.
- 78.9% of respondents agreed that colleagues listened to them respectfully about their work-related issues.

SM TAFE's Workforce, Diversity and Inclusion Plan 2024-2028 (WDI Plan) demonstrates our commitment to creating an agile and diverse workforce and includes strategies to improve diversity group representation. Key strategies in the WDI Plan focus on improving recruitment practices, creating safe, inclusive and flexible workplaces, embedding personal leadership mindsets, and providing professional learning opportunities to support staff to progress their careers.

SM TAFE has a successful Inclusive Employment Program which currently employs 15 staff (11 permanent and four temporary) recruited via a specialist disability employment agency. The program is designed to provide positive employment outcomes for people with disabilities. The College provides both part time and full-time employment opportunities through this program. In 2024, two staff from the Inclusive Employment Program were provided higher duties development opportunities and one staff member was successful in gaining permanency.





## Workforce Diversity Representation

The table below shows SM TAFE's employment diversity representation for the last three years.

	EMPLOYMENT DIVERSITY REPRESENTATION (%)		
	2022	2023	2024
Aboriginal and Torres Strait Islander people	2.2	1.9	1.9
Culturally and linguistically diverse people	19.1	21.1	22.2
People with disability	3.9	4.0	4.2
Youth (24 years and under)	1.2	1.9	1.9
Women in Senior Executive Service	75.0	75.0	85.7

**Source:** Data sourced from SM TAFE's Quarterly Entity Profile produced by the Public Sector Commission.

**Note:** Data as at December of each year. Representation is based on the number of employees who identified themselves as belonging to a diversity group (excluding youth and women in senior executive services).

## Reportable Conduct Scheme (The Scheme)

The Reportable Conduct Scheme commenced on 1 January 2023 and implements key recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse. The Scheme compels the heads of organisations to notify the Western Australian Ombudsman of reportable allegations and convictions by their employees, investigate the allegations and report to the Ombudsman on the outcome of the investigation. In addition, all employees are required to report all concerns relating to allegations or convictions of possible child abuse and neglect by an employee to their Manager, Executive Director, Director People and Culture, General Manager Corporate Services or directly to the Ombudsman. Training has been provided to existing managers and employees to ensure their understanding of their reporting obligations. This training forms part of the general induction program for new employees.

## Governance Disclosures

### Unauthorised use of credit cards

Staff members of SM TAFE hold corporate credit cards where their role warrants such usage. During the reporting period, twenty-three officers inadvertently used a corporate credit card for personal use, to the value of \$ 2,161.96.

This amount has been repaid in full by the officers concerned. The details as required by Treasurer's Instruction 903 (15) (ii) are set out below.

UNAUTHORISED USE OF PURCHASING CARDS	AMOUNT (\$)
Aggregate amount of personal use expenditure for the reporting period	\$2,161.96
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$801.74
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	\$1,360.22
Aggregate amount of personal use expenditure outstanding at balance date	\$0.00

## Governing Council Remuneration

The Governing Council are the accountable authority of SM TAFE. The individual and aggregate cost of remunerating Governing Council members in 2024 was as follows:

POSITION	MEMBER NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	NO. OF MEETINGS	GROSS/ACTUAL REMUNERATION FOR FINANCIAL YEAR
Chair	Elizabeth Carr AM	Annual salary	6 months, until 30 June 2024	3	<b>\$13,633.16</b>
Chair	Rhys Williams	Annual salary	6 months, from 1 July 2024	7	<b>\$14,674.26</b>
Member		Per meeting	6 months, until 30 June 2024		
Deputy chair	Deborah Hamblin	Per meeting	12 months	7	<b>\$3,570.00</b>
Member	Carol Adams	Per meeting	6 months, from 1 July 2024	4	<b>\$1,326.00</b>
Member	Dr Paola Chivers	Per meeting	12 months	6	<b>\$1,326.00</b>
Member	Julian Coyne	Per meeting	12 months	7	<b>\$3,094.00</b>
Member	Brian Delamont	Per meeting	12 months	5	<b>\$2,210.00</b>
Member	Stedman Ellis	Per meeting	6 months, from 1 July 2024	4	<b>\$1,326.00</b>
Member	Niegel Grazia	Per meeting	6 months, until 30 June 2024	2	<b>\$1,564.00</b>
Member	Erica Haddon	Per meeting	12 months	6	<b>\$3,366.00</b>
Member	Dr Elena Limnios	Per meeting	6 months, until 30 June 2024	2	<b>\$1,564.00</b>
Member	Michelle Sidebottom	Per meeting	6 months, from 1 July 2024	4	<b>\$1,326.00</b>
Member	Ashah Tanoa	Per meeting	6 months, from 1 July 2024	4	<b>\$nil</b>
<b>Total payments</b>					<b>\$35,346.26</b>

**Nb.** Figures are not inclusive of superannuation entitlements.

# Other Legal Requirements

## Advertising expenditure

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

The total expenditure for 2024 was \$139,696.

Expenditure was incurred in the following areas:

EXPENDITURE	ORGANISATION	AMOUNT (\$)	TOTAL (\$)
Advertising	Carat	123,931.00	123,931.00
Media advertising	Linkedin	2,320.00	13,747.00
	Facebook	8,827.00	
	Examiner Newspaper	735.00	
	Peel Magazine	1,235.00	
	Peter Hans Bruechle (voiceover for socials)	630.00	
Market research	N/A	nil	nil
Polling	N/A	nil	nil
Direct mail	Campaign Monitor	2,018.00	2,018.00
Total			139,696.00

## Recordkeeping plan

In accordance with the *State Records Act 2000*, all government agencies must have a recordkeeping plan. SM TAFE has an approved recordkeeping plan that encompasses the entire WA TAFE sector.

As mandated by the State Records Commission, a compliant recordkeeping system must be evaluated at least once every five years. The last evaluation of SM TAFE's recordkeeping system was conducted in 2020, and the next review is scheduled for 2025.

Records awareness training is an essential part of the SM TAFE induction process, highlighting staff roles and responsibilities in recordkeeping. All staff members are required to complete this training, with new employees automatically enrolled in the online training upon commencement.

## Freedom of Information

SM TAFE received five Freedom of Information applications during 2024.

The SM TAFE Freedom of Information Statement is available on our website and was updated in 2024.

## Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of information in the public interest about matters of wrongdoing, corruption or improper conduct within the Western Australian public sector. The legislation provides protections for the person raising the disclosure and any person about whom the disclosure is made.

There were no public interest disclosures during 2024.

## WA Multicultural Policy Framework

The Western Australian Multicultural Policy Framework provides a structure for agencies to achieve the government's vision for multiculturalism in Western Australia. SM TAFE has a three-year Multicultural Plan spanning 2023 – 2026.

During 2024 key actions under our Multicultural Plan included:

- Hosting the International Student of the Year and Culturally Diverse Student of the Year awards ceremony at SM TAFE's Bentley Pines Training restaurant.
- Providing free English language tuition to 2,200 migrants and humanitarian entrants to assist them to develop foundation English and settlement skills and participate socially and economically in Australian society.
- Providing student support services that are culturally appropriate and sensitive to the needs of students from a wide variety of cultural and linguistic backgrounds.
- Engaging with Multicultural support services to provide services to our students who interact with our Jobs and Skills Centres.
- Delivering the Adult Migrant English Program (AMEP), including promoting further pathways for students of AMEP into other training areas for new migrants.
- Providing creche services to help minimise barriers to participation for women and families.
- Promoting the achievements of our diverse community via social media and SM TAFE's website.



## Disability Access and Inclusion Plan Outcomes

**OUTCOME 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.**

- SM TAFE has developed and implemented a Crisis Support Card, available to students and staff on all campuses at Student Support Services Offices. These cards provide support and recognise an increasing number of mental health related presentations and undisclosed conditions among our student body in recent years. Additionally, we support approximately 2,500 students annually with diverse needs.
- A graduated introduction of Hearing Loops at Customer Service Centres and large meeting rooms is underway and Hearing Loops have been implemented at the new Armadale campus as well as the new Hospitality and Beauty facilities at Mandurah campus.
- In 2024 SM TAFE launched participation in the Sunflower Hidden Disabilities Program which aims to provide support for students with hidden disabilities. An official launch was held and training has been developed and offered to staff across the college.

**OUTCOME 2: People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.**

- An audit of safe spaces across all campuses has been conducted, with areas for development identified. This audit will be instrumental in ensuring that the college is able to continue work to enable safe spaces for students who may wish to make use of them.
- A graduated introduction of Braille toilet signs has been completed.
- The new Armadale campus was opened in July 2024 and provides full access and amenities consistent with the current building codes and community expectations. The campus offers a range of qualifications and will provide a significant access improvement for people with a disability seeking training in the Armadale area.

**OUTCOME 3: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

- SM TAFE has implemented Ally for Blackboard to assist in the provision of accessible learning materials and inclusive teaching practices. This tool transforms course content into accessible formats like braille, large print, and audio, benefiting students with visual impairments.
- Training for lecturers in the use of Ally enhances their ability to create inclusive educational experiences and will be an ongoing focus for SM TAFE.



**OUTCOME 4: People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.**

- A DAIP Steering Committee has been established to assist with the promotion and implementation of new strategies to advance access and inclusion across the college.
- The introduction of Welcome Days has provided students with an opportunity to familiarise themselves with important administrative tasks pertinent to their study prior to the commencement of semester and reduce possible anxiety in the initial weeks.
- There has been continued promotion of mental health sessions for students with a focus on the provision of self-help strategies and increasing awareness of the availability of support at all campuses across the college, including referral where necessary.

**OUTCOME 5: People with disability have the same opportunities as other people to make complaints to a public authority**

- SM TAFE's complaints policy and procedures are designed to effectively receive and address complaints. Feedback may be submitted verbally, online, via email or in hard copy format. Student Support Services staff are also available to assist students with disability to provide feedback if they wish.

**OUTCOME 6: People with disability have the same opportunities as other people to participate in any public consultation by a public authority.**

- SM TAFE continues to undertake consultation with relevant stakeholders including the education/school sector to ensure that school students studying VET Delivered to Secondary School (VETDSS) onsite at SM TAFE campuses are identified and provided with support as part of their study with the college. SM TAFE also offers a range of Education Support pathway opportunities to VETDSS students with disability.
- Our training delivery areas continue to establish and maintain relationships with a broad range of Industry Advisory Groups who provide advice and guidance on training programs and strategies.

**OUTCOME 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.**

- The college has continued to drive the Inclusive Employment Program with progress being made through the implementation of flexible employment practices and strategies to increase awareness amongst staff.
- An audit of recruitment practices with a focus on inclusivity and accessibility has been completed and the Sunflower Hidden Disabilities Program has been promoted to staff across the college.
- Strategies to recruit and place additional eligible employees in mainstream roles across the organisation have also been implemented with a view to expanding the impact of the Inclusive Employment Program.

## Workplace Health, Safety and Injury Management

SM TAFE is committed to promoting a safe workplace that adheres to and promotes the *Work Health and Safety Act 2020* and the *Worker's Compensation and Injury Management Act 2023*. SM TAFE, as far as practicable, will provide for the safety and health at work of all its employees and others affected by the delivery of its services at all its workplaces. A robust system of safety committees at both the worksite and senior management level exists across the college to ensure safety outcomes are achieved. In 2024, eight committees represented the major campuses. They were comprised of 96 elected safety and health representatives as well as management representatives. The committees meet regularly to address local issues, review incident and hazard reports along with reported accidents.

To further facilitate consultation on work, health and safety and injury management matters, SM TAFE has dedicated staff within the safety and health team to provide information and assistance. SM TAFE actively supports its safety and health representatives and the role they undertake. All safety and health representatives are provided with the five-day mandatory training. SM TAFE also has a Workplace Health and Safety Standing Committee chaired by the General Manager Corporate Services. This Committee ensures matters unable to be addressed at local committee level are given appropriate attention as well as endorsing safety related policies. The standing Committee report quarterly to the Corporate Executive on all matters concerning health and safety in the workplace.

## Workers Compensation and Injury Management

SM TAFE supports and promotes the injury management requirements of the *Workers' Compensation and Injury Management Act 2023*. SM TAFE has worked and will continue to work closely with our insurer (ICWA) and vocational rehabilitation providers to develop and manage return to work strategies that ensure injured employees return to the workplace as quickly and successfully as possible. In the management of claims, our aim is to ensure that every opportunity is given to the employee to return to their pre-injury role. SM TAFE continues to work closely with ICWA to minimise claims and determine the best course of action to effectively manage claims.

## Psychosocial Health and Safety

To address the risk of psychosocial related incidents, SM TAFE has established a Psychosocial Health and Safety Working Group whose primary purpose is to facilitate a coordinated approach to improve knowledge and understanding across the college of potential psychosocial hazards and risk factors. Throughout 2024, the College's Psychosocial working group continued its focus on psychosocial management within the college. Chaired by the General Manager Corporate Services, the working group is comprised of a variety of staff representatives across the college. The working group met on a 6-weekly basis during 2024 and will continue into 2025 with regular meetings.

## National Strategic Plan for Asbestos Awareness and Management

SM TAFE is committed towards achieving the relevant targets identified in the National Strategic Plan for Asbestos Awareness and Management 2019-2023. SM TAFE has developed an Asbestos Management Plan. Its implementation will minimise any potential health risk to all persons on SM TAFE sites arising from the presence of ACMs, particularly in respect to maintenance and repair activities. SM TAFE continues to assess the risks associated with ACM at its sites with progress towards removing or minimising those risks continued in 2024.

## Performance against targets

MEASURE	ACTUAL RESULTS			RESULTS AGAINST TARGETS	
	2022	2023	2024	TARGETS	COMMENT ON RESULT
Number of fatalities	0	0	0	Zero (0)	Target Achieved
Lost time injury and/or disease incidence rate	0	0	0	Zero 0 or 10% reduction in incidence rate	Target Achieved
Lost time injury severity rate	50%	40%	20%	Zero 0 or 10% reduction in severity rate	Target Achieved
Percentage of injured workers returned to work within 13 weeks	91.6%	90%	100%	Greater than or equal to 80% return to work within 26 weeks	Target Achieved
Percentage of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80% return to work within 26 weeks	Target Achieved
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities	90%	90%	83%	Greater than or equal to 80%	Target Achieved



# SECTION 40 ESTIMATES FOR 2025



## Section 40 estimates for 2025

In accordance with section 40 of the *Financial Management Act 2006* and Treasurer's Instruction 953 the annual estimates for the 2025 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	2025 Budget Estimate
1a	Adjusted Operating Result (\$)	N/A	(5,262,653)
1b	Net Adjusted Operating Margin (as a % of total income)	+/- 3%	-2.29%
2a	\$ Cost per SCH		\$25.20
	SCH		9,607,790
2b	Cost per SCH (% movement in \$ cost per SCH)	- 2.5% – + 5%	9.2%
3a	Working Capital	Metro: 1.0-1.25 Regional: 1.25-1.75	1.23
3b	Cash Ratio	Metro: 0.7-1.0 Regional: 1.0-1.5	1.08
4	Average Employee Entitlements Accrued (current) in weeks	Max 8 weeks	6.82
5	Sustainability of Cash Reserve in Days	25 - 45 days	75.56



<b>South Metropolitan TAFE</b> <b>2025 S40 SUBMISSION</b> <b>Statement of Comprehensive Income</b>	
	<b>2025</b> <b>Budget</b> <b>Estimate</b> <b>\$</b>
<b>COST OF SERVICES</b>	
<b>Expenses</b>	
Employee benefits expense	163,152,068
Supplies and services	46,206,078
Depreciation and amortisation expense	13,260,912
Finance costs	504,000
Grants and subsidies	500,000
Loss on disposal of non-current assets	0
Loss on disposal of lease arrangements	0
Cost of sales	0
Revaluation decrement	0
Other expenses	18,476,172
<b>Total Cost of Services</b>	<b>242,099,230</b>
<b>Income</b>	
<b>Revenue</b>	
Fee for service	23,612,755
Student charges and fees	17,239,512
Ancillary trading	1,614,840
Sales	0
Commonwealth grants and contributions	5,000,000
Interest revenue	2,800,000
Other revenue	1,862,987
<b>Total Revenue</b>	<b>52,130,094</b>
<b>Gains</b>	
Gain on disposal of non-current assets	0
Gain from disposal of lease arrangements	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>52,130,094</b>
<b>NET COST OF SERVICES</b>	<b>(189,969,136)</b>
<b>INCOME FROM STATE GOVERNMENT</b>	
State funds	172,156,372
Assets assumed/(transferred)	0
Resources received free of charge	5,579,499
Royalties for regions	0
<b>Total income from State Government</b>	<b>177,735,871</b>
<b>SURPLUS (DEFICIT) FOR THE PERIOD</b>	<b>(12,233,265)</b>
<b>OTHER COMPREHENSIVE INCOME</b>	
Changes in asset revaluation reserve	0
Gains/(losses) recognised directly in equity	0
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(12,233,265)</b>

<b>South Metropolitan TAFE</b> <b>2025 S40 SUBMISSION</b> <b>STATEMENT OF FINANCIAL POSITION</b>	
	<b>2025</b>  <b>Budget</b> <b>Estimate</b> <b>\$</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	42,532,513
Restricted cash and cash equivalents	3,687,260
Inventories	454
Receivables	5,435,819
Other current assets	529,952
Other financial assets	0
Non-current assets classified as held for sale	0
<b>Total Current Assets</b>	<b>52,185,998</b>
<b>Non-Current Assets</b>	
Restricted cash and cash equivalents	5,061,356
Inventories	0
Receivables	0
Property, plant and equipment	374,829,277
Right of use assets	12,500,576
Intangible assets	676,145
Other non-current assets	0
	0
<b>Total Non-Current Assets</b>	<b>393,067,354</b>
<b>TOTAL ASSETS</b>	<b>445,253,352</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	7,806,037
Lease liabilities	842,187
Employee Related Provisions	21,399,602
Other current liabilities	9,229,344
Liabilities directly associated with non-current assets classified as held for sale	0
<b>Total Current Liabilities</b>	<b>39,277,170</b>
<b>Non-Current Liabilities</b>	
Payables	0
Lease liabilities	11,944,408
Employee Related Provisions	11,911,794
Other non-current liabilities	600,439
<b>Total Non-Current Liabilities</b>	<b>24,456,641</b>
<b>TOTAL LIABILITIES</b>	<b>63,733,811</b>
<b>NET ASSETS</b>	<b>381,519,541</b>
<b>EQUITY</b>	
Contributed Equity	421,813,983
Reserves	43,347,891
Changes in Accounting Policy	0
Accumulated surplus/(deficiency)	(83,642,333)
<b>TOTAL EQUITY</b>	<b>381,519,541</b>

<b>South Metropolitan TAFE</b> <b>2025 S40 SUBMISSION</b> <b>STATEMENT OF CASH FLOWS</b>	
	<b>2025</b> <b>Budget</b> <b>Target</b> <b>\$</b>
<b>CASH FLOWS FROM STATE GOVERNMENT</b>	
State funds	163,500,000
Capital contributions	0
Special purpose grant/cash transferred from DTWD	0
Royalties for Regions	0
Other public Sector Entities and Non-DPA Revenue	8,356,372
<b>Net cash provided by State Government</b>	<b>171,856,372</b>
<b>Utilised as follows:</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
<b>Operating Payments</b>	
Employee benefits	(157,690,366)
Supplies and services	(44,199,495)
Finance costs	(504,000)
Grants and subsidies	(500,000)
GST payments on purchases	0
GST payments to taxation authority	(3,341)
Cost of goods sold	207,594
Other payments	(14,405,619)
<b>Operating Receipts</b>	
Fee for service	9,659,243
Student fees and charges	27,547,629
Ancillary trading	1,614,840
Commonwealth grants and contributions	0
Interest received	7,797,571
GST receipts on sales	(496,217)
GST receipts from taxation authority	0
Sale of Goods	470,268
Other receipts	1,912,233
<b>Net cash provided by/(used in) operating activities</b>	<b>(168,589,660)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from sale of non-current physical assets	0
Purchase of non-current physical assets	(2,399,000)
Purchase/Sale of Investments	0
Investments in other current financial assets	0
<b>Net cash provided by/(used in) investing activities</b>	<b>(2,399,000)</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	0
<b>Net cash provided by/(used in) financing activities</b>	<b>0</b>
<b>Net increase/(decrease) in cash held and cash equivalents</b>	<b>867,712</b>
Cash and cash equivalents at the beginning of the period	51,013,419
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>51,881,129</b>

**South Metropolitan TAFE**  
**2025 S40 SUBMISSION**  
**STATEMENT OF CHANGES IN EQUITY**

	2025 Budget Target \$
<b>Balance of equity at start of period</b>	<b>380,238,407</b>
<b>CONTRIBUTED EQUITY</b>	
Balance at start of period	408,853,088
Capital contribution	0
Other contributions by owners	12,960,895
Other Distributions by owners	0
Distributions to owners	
Balance at end of period	<b>421,813,983</b>
<b>RESERVES</b>	
<b>Asset Revaluation Reserve</b>	
Balance at start of period	43,347,891
Changes in accounting policy or correction of prior period errors	0
Restated balance at start of period	<b>43,347,891</b>
Other comprehensive income	0
Gains/(losses) from asset revaluation	0
Balance at end of period	<b>43,347,891</b>
<b>ACCUMULATED SURPLUS (RETAINED EARNINGS)</b>	
Balance at start of period	(71,962,572)
Changes in accounting policy or correction of prior period errors	0
Restated balance at start of period	<b>(71,962,572)</b>
Surplus/(deficit) or profit/(loss) for the period	(12,233,265)
Gains/(losses) recognised directly in equity	
Balance at end of period	<b>(84,195,837)</b>
<b>Balance of equity at end of period</b>	<b>380,966,036</b>
<b>Total income and expense for the period</b>	<b>(12,233,265)</b>



## NOTES